

Direct Costs Allowability Grid

| Expense Type | Typically Allowable | Conditions for Allowability | Prior Approval Required | Comments |
|----------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advertising | No | Allowable if for recruitment of personnel/subjects required for performance under the award or program outreach and other specific purposes necessary to meet the requirements of the award | Yes | Prior approval required if expense is for other costs not listed under those under conditions for allowability or specifically allowed by the award or is included and fully justified in approved budget or prior sponsor approval is required." |
| Alcoholic Beverages | No | | | |
| Animal Care Services | Yes | IACUC approval is required | | |
| Audit Services | No | See 2 CFR 200.425 | | In such situations contact your SPA GA. Contoller office approval will be required. |
| Cell Phones and Pagers | No | If these devices need to be used for safety or accessibility reasons and will be used for business purposes only, they may be included in the budget. | Yes | Cell phone and pager expenses are usually considered "local telephone costs" and may not be included in the budget if they are used to conduct routine business of the project. Must be included and fully justified in approved budget or sponsor approval is required |
| Conferences (Host) | Yes | See 2 CFR 200.432 and terms of award | | |
| Consultant/Professional Services | Yes | See 2 CFR 200.459 | | Costs of professional and consultant services rendered by persons who are members of a particular profession/special skill set and not U/M employees are allowable |
| Contingency Provision Costs | No | May be allowable with prior sponsor approval received for large construction type projects | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |
| Dependent Care Costs | No | | | Although allowable under Uniform Guidance, the University does not currently allow it under its Travel policy. |
| Entertainment Costs | No | In extremely rare cases when specific costs that might be considered as having a programmatic purpose and are authorized either in the approved budget or with prior sponsor approval | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |
| Equipment - General/Office | No | In extremely rare circumstances, may be allowable with prior sponsor approval received for large construction type projects | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |
| Equipment - Scientific | Yes | | Yes | Special purpose equipment is allowable provided items with a unit cost of \$5,000 or more have the prior written approval |
| Exchange Rates | Yes | See 2 CFR 200.440 - allowable if additional funds will not be needed from the sponsor | | Prior approval only needed if additional funds are needed from the sponsor |
| Hospitality (Food) | No | | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |

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| Housing Allowance | No | | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |
| Intra-Institution Consulting | No | See 2 CFR 200.430(H)(3) In unusual cases where consultation is across departmental lines or involves a separate or remote operations in addition to their regular responsibilities it may be allowable | Yes | Is assumed to be undertaken as an obligation requiring no compensation in addition to their Institutional base salary |
| ISO Services | Yes | | | |
| Local Telephone Costs | No | Telephone lines, including data lines, modems, and telephones, used to conduct surveys or to maintain contact with project activities conducted at remote locations may be included in the budget. | Yes | Local telephone costs may not be included in the budget if they are used to conduct routine business of the project. Must be included and fully justified in approved budget or prior sponsor approval is required. |
| Long Distance Calls | Yes | | | The Principal Investigator must take care to ensure that charges are directly related to project-specific activities. |
| Maintenance agreements for Scientific and Technical Equipment | Yes | | | Charge should be allocated across projects based on usage. |
| Maintenance and Repair of Buildings, Grounds, General Equipment | No | | | |
| Materials/Supplies (including Noncapitalized Equipment) | Yes | | | Charge should be allocated across projects based on usage. |
| Memberships in Professional and Scientific organizations, Civic or Community Organizations, Country Clubs, Social or Dining Clubs | No | | n/a | Individual/personal memberships in professional and scientific organizations are not allowable. |
| Participant Expenses | Yes | This includes stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. | Yes | Participant support costs are not routinely allowed on research projects but can be charged if the project includes an education or outreach component and the agency approves such costs. Please note for NIH it is only allowable when identified in specific Funding Opportunity Announcement (FOA). |
| Patient Care | Yes | | Yes | IRB or IACUC approval required as applicable. |
| Personal Use Goods | No | | | |
| Photocopies | No | If the photocopy is project-specific and can be tracked, it can be charged as a direct cost. | Yes | Must be included and fully justified in approved budget or prior sponsor approval is required |

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| Postage | Yes | Postage may be included in the budget when it is directly related to the conduct of the study, including correspondence with the sponsor and project participants. Additionally, postage may be included in the budget to disseminate surveys and materials produced as a result of the project activities. | yes | Must be included and fully justified in approved budget or prior sponsor approval is required |
| Proposal Costs | No | See 2 CFR 200.460 | | Does not include reports on existing awards. |
| Publication Costs | Yes | | | Allowable up to 60 days after the end of the project period. |
| Rental - Real Property and Equipment | Yes | | | Allowable to the extent the rental rates are reasonable and that it is the most cost effective approach. For non-standard rental arrangements see 2 CFR 200.465 |
| Salaries & Wages/Fringe Benefits | Yes | Faculty, technicians, scientists, research assistants, postdoctoral associates, or other technical and programmatic personnel who are necessary to meet the goals of the project. | | Rate of pay direct charged must be based on institutional base salary and must conform to any sponsor specific salary caps. Effort must be verified using ECRT. |
| Salaries and Fringe Benefits for Administrative and Clerical Support | No | 1. Administrative or clerical services are integral to a project or activity; 2. Individuals involved can be specifically identified with the project or activity; 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4. The costs are not also recovered as indirect costs. | Yes | UMN has determined that integral means: (1) the services are essential, vital, or fundamental to the project or activity; AND (2) a minimum of 15% FTE is budgeted in the grant's budget year or there are documented special circumstances. Effort must be verified using ECRT. |
| Subawards | Yes | | Yes | Prior approval is generally required either via inclusion in the proposal or after award. Fixed price subawards on federal projects require prior approval unless waived by the agency. See Subawards PI Quick Guide. |
| Subject Payments (Human and Animal) | Yes | | | IRB or IACUC approval required as applicable. |
| Subscriptions, Library Books, Periodicals | No | | | |

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| Supplies - Computing | Yes | 1. The machines are essential and allocable to the project in that they are necessary to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2. The project does not have reasonable access to other devices or equipment that can achieve the same purpose; devices may not be purchased for reasons of convenience or preference. | No | PIs are responsible for determining whether or not the device is “essential” and to what extent the cost of the device is allocable to the sponsored project. PIs and departments should maintain documentation that describes how the proposed computing device meets the above requirements. Items costing more than \$5,000 per unit are considered equipment and follow federal equipment rules for when they can be direct charged. |
| Supplies - Office | No | Office supplies that are used for project-specific activities outlined in the proposal may be included in the budget and charged to the project. | Yes | Because many office supplies are used for both general administrative support and project-specific activities, it is important that these items, when included in the budget, be justified in terms of their relevance to the methods used in conducting the project. |
| Taxes (Sales) | Yes | Allowable if not exempt. | | Departments must use the University's tax exempt status where applicable. |
| Taxes (Value Added Tax) | Yes | See 2 CFR 200.470 | | For questions contact SPA International Programs Officer. |
| Termination costs (Project) | Yes | See 2 CFR 200.471 for what termination costs might be allowable | | Costs should be redirected to other projects or University activities where possible. Remaining costs may be allowable. Contact SFR. |
| Travel | Yes | | | Follow either the Sponsor's or University's travel policy for determining allowable travel costs, whichever is most restrictive. |
| Visa Costs (Short Term) | Yes | Short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on a Federal award and can be directly charged They must be critical and necessary (directly benefit) the project and be allowable by the agency. | | Typically, short term visas allow employees and students to engage in field research or attend meetings in foreign locations, or allow foreign visitors to visit the University in support of the project. Long-term visa costs, such as those that enable employment at the University (for example “H1B” visas) are not allowable as direct charges. |