

DIRECT VS. F&A COSTS AND UNALLOWABLE COSTS

The purpose of this grid is to show what is typically allowable as a direct cost vs. facilities and administrative cost, and what is an unallowable cost. Direct Charges may sometimes require sponsor approval, this is indicated in the second column.

Description of Cost	A-21 Reference	Direct Charge Allowable with Restrictions	Direct Charge Allowable- Sponsor Approval	F&A	Unallowable
Advertising and Public Relations Costs- General Purpose	J-1				
Marketing or Public Relations in General					X
General Recruiting (i.e Faculty)				X	
As required by Sponsored Agreement			X		
Advisory Councils	J-2		X		
Alcoholic Beverages	J-3				X
Alumni Activities	J-4				X
Audit Costs and Related Services	J-5			X	
Bad Debts	J-6				X
Bonding Costs	J-7		X		
Business Cards					
General Purpose				X	
Research Project Specific			X		
Commencement and Convocation Costs	J-8				X
Communication Costs	J-9				
Services for Telephone, Fax, etc.				X	
Long Distance Telephone calls					
General Purpose				X	
Research Project Specific			X		
Compensation for Personal Services	J-10	X			
Contingency Provisions	J-11				X
Deans of Faculty and Graduate Schools	J-12			X	
Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, Patent Infringement	J-13				X
Depreciation and Use Allowances	J-14			X	
Donations and Contributions	J-15				X
Employee Morale, Health, and Welfare Costs	J-16			X	
Entertainment Costs	J-17				
General					X
Business Meals- Research Specific w/Sponsor Approval			X		
Equipment and Other Capital Expenditures	J-18				
General Purpose				X	
Research Project Specific			X		
Fines and Penalties	J-19				X
Fund Raising and Investment Costs	J-20				X
Gains and Losses on Depreciable Assets	J-21			X	
Goods or Services for Personal Use	J-22				X
Housing and Personal Living Expense	J-23				X
Idle Facilities and Idle Capacity	J-24				X
Insurance and Indemnification	J-25				
General Purpose				X	
Research Project Specific			X		
Interest	J-26			X	
Labor Relations Costs	J-27			X	
Lobbying	J-28				X
Losses on Other Sponsored Agreements or Contracts	J-29				X
Maintenance and Repair Costs	J-30				
General Purpose				X	
Research Project Specific		X			
Material and Supplies Costs	J-31	X			
Meetings and Conferences (to disseminate technical information)	J-32	X			
Memberships, Subscriptions, and Professional Activities	J-33				
Business, Technical, Professional Organizations				X	
Civil or Social Organizations					X
Patent Costs	J-34		X		
Plant and Homeland Security Costs	J-35		X		
Pre-Agreement Costs	J-36				
General					X
With Prior Approval			X		
Professional Services Costs	J-37	X			
Proposal Costs	J-38			X	
Publication and Printing Costs	J-39	X			
Rearrangement and Alteration Costs	J-40		X		

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Reconversion Costs	J-41		X		
Recruiting Costs	J-42		X		
Rental Costs of Building and Equipment	J-43	X			
Royalties and Other Costs for use of Patents	J-44		X		
Scholarships and Student Aid Costs	J-45				
General Purpose					X
If Purpose of project is to provide education (including tuition)			X		
Selling and Marketing	J-46				X
Specialized Service Facilities	J-47	X			
Student Activity Costs	J-48				
General Purpose					X
Research Project Specific			X		
Taxes	J-49		X		
Termination Costs applicable to Sponsored Agreements	J-50		X		
Training Costs	J-51			X	
Transportation Costs	J-52	X			
Travel Costs	J-53	X			
Trustees	J-54			X	