



# Departmental Administrative Policy and Procedures

**Subject:** Direct Charges to Sponsored Projects

**Number:** UW DAP 9-3.4

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## I. PURPOSE

To provide the University faculty and staff with guidelines to determine whether a particular cost item would be considered an allowable Direct Cost for budgeting and/or charging on federal and non-federal Sponsored Projects. For federal Sponsored Projects, the University will abide by federal regulations regarding the use of those funds. 2 CFR PART 200—*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, commonly known as the “Uniform Guidance,” sets forth general criteria for determining the allowability of Direct Costs for federally Sponsored Projects.

## II. DEFINITIONS

**Administrative Unit:** The office or section of a school, college, department, division, center, program, or other University entity providing business support to PIs to assist in the administrative maintenance and management of their Sponsored Projects.

**Capital Equipment:** An article of non-expendable tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more. This includes donated equipment, and equipment being constructed where component parts may be less than \$5,000 each, but the total cost will be \$5,000 or more.

**Direct Costs:** Costs that can be identified specifically with a particular UW project, or that can be assigned to such activities relatively easily with a high degree of accuracy.

**Indirect Costs** (“facilities & administrative cost” or “F&A”): Those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. F&A costs must be classified within two broad categories, “Facilities” and “Administration.”

1. **Facilities costs:** Includes building depreciation, equipment and capital improvements, maintenance and repairs, health and safety, grounds maintenance, and security.
2. **Administrative costs:** Includes administrative and clerical salaries, membership

dues, general office expenses including supplies and postage.

**Sponsored Projects** An externally funded activity that obligates the University to carry out defined deliverables, complete activities, or meet performance and reporting requirements, regardless of the funding instrument used. Sponsored Projects include contracts, cooperative agreements, grants, consortium agreements, or other instruments.

### III. POLICY

In addition to the Uniform Guidance, many federal agencies publish additional cost guidelines specific to those agencies, and familiarity with such regulations by University faculty, staff and students, and Administrative Units working on Sponsored Projects is necessary. Charges for Direct Costs on federal projects that are not in compliance with the Uniform Guidance may be subject to a refund back to the federal government. Audit findings per the Uniform Guidance represent both a financial and a reputational exposure often associated with the negative publicity about disallowed costs for the institution. Although generally not as stringent as federal requirements, non-governmental agencies may also have cost guidelines with which the University faculty, research staff and students, and Administrative Units should be familiar and follow.

**A. Administration Responsibilities.** The University maintains central offices to coordinate overall activities related to Sponsored Projects to develop operating principles and guidelines that comply with the Uniform Guidance and the UW SAP 7-9.15: Allowable Expenses, help Sponsored Projects clearly delineate those research-related expenses identified as Direct Costs versus F&A, and promote consistent practices among the various recipients of contracts and grants across the University. These offices are available to assist principal investigators (“PI”), department chairs and/or administrators, deans or deans’ office administrators and directors or directors’ office administrators in interpreting agency regulations and University policies and procedures relating to budgeting and charging Direct Costs on Sponsored Projects.

Application and award circumstances that require central office administration include any one of the following:

1. The award is a grant or contract from a governmental entity;
2. Sponsor support is directed to satisfy specific, programmatic objectives that are to be accomplished within a specific time and budget framework;
3. The sponsor is entitled to receive some deliverable, such as a detailed technical report of research results or a report of expenditures;
4. There is a provision for audits by or on behalf of the sponsor;
5. The funding is for a project with compliance issues including but not limited

to human subjects, animal use, biohazards, and biosafety;

6. The grantor or sponsor requests publication restrictions, patent, or licensing rights;
7. State appropriations requiring external matching funds are involved.

**B. Central Office Responsibilities.**

1. **Office of Sponsored Programs.** Coordinate compliance activities related to post award management of Sponsored Projects, including reviewing selected transactions, reporting financial results to sponsoring agencies, invoicing, cash management, coordinating annual Single Audit, leading agency audits of Sponsored Projects, and providing guidance to Administrative Units on the application of federal, state, sponsor, and institutional regulations.
2. **Pre-Award Office.** Submit Sponsored Projects proposals for external support of research, creative, instructional, and service activities; review and approve proposals that will result in grants, contracts, or cooperative agreements; negotiate and accept awards on behalf of the University; support PIs who have or plan to apply for external funding and departmental administrators who assist PIs with proposal preparation and award administration.

**C. Administrative Unit Responsibilities.** Administrative Units are responsible for the administrative maintenance and management of Sponsored Projects and have the responsibility of implementing and monitoring compliance with this Policy. The Administrative Units at the University are the primary support for providing PIs with the information necessary to fulfill their fiduciary and Sponsored Project management responsibilities.

**D. PI Responsibilities.** Responsibility for scientific, technical and budgetary decision-making in Sponsored Projects is ultimately assigned to and must be accepted by the individual designated as the PI for the Sponsored Project, subject to University policies. These decisions must be recorded in a manner that assures their subsequent and accurate implementation. The PI is responsible for giving their Administrative Unit instructions on specific allocation of funds based on the terms of the award and all the facts and circumstances considered in assessing the needs of the Sponsored Project. While the Administrative Unit administrators provide PIs essential management support in this area, it is the PIs who are responsible for making the crucial financial decisions related to costs.

**E. Allowability of Costs.** Adherence to the UW SAP 7-9.15: Allowable Expenses is required for all purchases made on Sponsored Projects. Additional adherence to the federal requirements outlined in the Uniform Guidance is critical to the acceptance

and allowance of University charges to federally Sponsored Projects. Special care should be exercised to ensure that costs incurred for the same purpose in like circumstances are treated consistently as either Direct Costs or F&A. The basic factors for the allowability of costs on all Sponsored Projects are:

1. **Allocability.** Costs must be allocable and assignable to Sponsored Project in accordance with the benefits received. Allocable costs are incurred specifically for the award, benefit the Sponsored Project and are necessary for the operation of the recipient. For costs benefiting more than one Sponsored Project, the relative benefit must be approximated through the use of a reasonable basis reflecting use or level of service. Costs should be allocated in proportion to the benefits received from each Sponsored Project. The basis for allocation should be documented and retained for audit purposes.
  2. **Consistency.** Costs incurred for the same purpose in like circumstances must be treated consistently as either Direct Costs or F&A. Where the University treats a particular type of cost as a Direct Cost of a Sponsored Project, all costs incurred for the same purpose in like circumstances shall be treated as Direct Costs of all similar activities of the institution.
  3. **Reasonableness.** Costs must be reasonable and necessary for the performance of the Sponsored Project, incurred within the project period, and sufficiently documented. Receipts may be considered adequate documentation, although additional justification may be necessary if reasonableness is not self-evident. Failure to adequately document costs could result in disallowance, even if otherwise legitimate. Costs must conform to limitations and exclusions in the award.
- F. Applicability.** To ensure the consistent treatment of costs, the University has incorporated the Uniform Guidance principles into its accounting practices and adopted these principles for costs on federal awards, whether awarded directly to the University as a prime recipient, or indirectly through a sub-agreement from another entity.
- G. General Direct Charging Practices.**
1. Cost typically charged directly to a Sponsored Project, to the extent they are consistently treated in like circumstances, charged under a recognized method of computing actual costs, and conform to generally accepted cost accounting practices, include, but are not limited to, the following:
    - a. Salaries and fringe benefits for employees based on the proportion of effort dedicated to the Sponsored Project;
    - b. Materials and supplies directly attributable to the project, including

laboratory and research supplies (e.g., chemicals), animals and animal care costs, and human subject payments;

- c. Equipment necessary to complete the scope of work;
- d. Services and facility costs necessary for project performance, such as specialized shop costs and extraordinary utility consumption;
- e. Travel expenses necessary to complete project objectives.

Direct charging of these costs may be accomplished through specific identification of individual costs benefiting Sponsored Projects or through recognized University Service Centers as appropriate under the circumstances.

- 2. Salaries of administrative and clerical staff should normally be treated as F&A costs; however, directly charging these costs may be appropriate only if all of the following conditions are met:

- a. Administrative or clerical services are integral to a Sponsored Project or activity;
- b. Individuals involved can be specifically identified with the Sponsored Project or activity;
- c. Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- d. The costs are not also recovered as F&A costs.

For example: Clerical salaries that are paid to individuals entering data from a survey that is part of the Sponsored Project's scope of work may be appropriately charged as Direct Costs. Clerical salaries that are paid to individuals for routine administrative work such as processing purchase requisitions, reviewing monthly ledgers, processing new proposals, etc., and that benefit all aspects of a department, including research, are normally not appropriate Direct Cost charges.

Additionally, the cost items specified below (and any others that a layperson may consider routine and administrative in nature), require specific written justification as to the relationship between the cost and the proposed Sponsored Project's scope of work. Written justification should be completed and submitted to the Pre-Award Office as a part of the proposal to the sponsoring agency and should explain the direct benefit between these cost items and the proposed scope of work. The cost items that require specific written justification include, but are not limited to, the following:

- a. Clerical and administrative salaries,
- b. Office Supplies,
- c. Postage,
- d. Memberships,
- e. Subscriptions, and
- f. Items generally thought of as having multi-functional use (staplers, hole punches, filing cabinets, chairs, desks, computers, printers, fax machines, calculators, waste baskets, etc.)

### **3. Unallowable Direct Charging Practices**

The following are examples of direct charging practices not acceptable to Sponsored Projects:

- a. Rotation of charges among Sponsored Projects by month without establishing that the rotation schedule credibly reflects the relative benefit to each grant;
- b. Assigning charges to the Sponsored Project with the largest remaining balance or other basis outside of the benefit to the Sponsored Project;
- c. Charging the budget amount in contrast to charging an amount based on actual usage;
- d. Assigning charges to Sponsored Projects before the goods or services are provided; unless authorized as a prepayment in the Procurement Service Manual;
- e. Assigning charges to Sponsored Projects that were incurred prior to the approved period of performance, including a pre-award period if applicable;
- f. Assigning charges to Sponsored Projects that were incurred after the period of performance date;
- g. Mis-identifying a cost;
- h. Charging expenses exclusively to Sponsored Projects when the expense has supported non-sponsored activities;
- i. Assigning charges that are part of the normal administrative support for Sponsored Projects (e.g., proposal preparation, accounting, payroll);
- j. Charging Sponsored Projects that are ending to expend funds without regard to the appropriateness of the costs;

- k. Shifting costs to other Sponsored Projects to account for cost overruns, avoid restrictions imposed by law, or for convenience. Convenience would include charging a Direct Cost to a Sponsored Project on a temporary basis, pending the set-up of a new project account number; or
- l. Charging administrative costs directly to Sponsored Projects because the Administrative Unit requires the PIs to fund these costs (i.e. postage, office supplies).

**Exceptions.** Special circumstances may be included in the terms of an award or in overreaching principles that specifically include these expenses as allowable Direct Costs to the Sponsored Project.

#### **H. General F&A Charging Practices.**

Where there is no direct relationship between a cost and a specific Sponsored Project's scope of work, the following are typically charged as F&A.

1. Salaries of individuals engaged in routine departmental or administrative work that benefits all activities of the department (instruction, research, training, public service, etc.);
2. Supplies and materials for routine departmental or administrative activities of the department that benefit all activities of the department (instruction, research, training, public service, etc.);
3. Other costs such as travel, repairs, fees and services, copying and postage that are for routine departmental or administrative use; and
4. General office items with multi-functional use such as computers, fax machines, answering machines, staplers, hole punches, filing cabinets, chairs, desks, calculators, waste baskets, etc.).

#### **IV. COMPLIANCE**

Proper management of Sponsored Projects is crucial to maintaining compliance with the federal regulations and public trust in research outcomes. Improper management is often associated with a federal agency removing funding from the University and negative publicity about disallowed costs for the institution. It is the responsibility of each PI and each Administrative Unit to ensure compliant stewardship of awarded funds; however, any penalties, disallowance or losses of funding caused by a PI's or Administrative Unit's non-compliance will be the responsibility of the University school or college housing the PI or Administrative Unit in violation.

If a charge or expense is deemed unallowable, the Office of Sponsored Programs will

contact the applicable Administrative Unit with a request to submit an expenditure correction within ninety (90) days. If not received within ninety (90) days, the expenditure correction will be considered late and further action may be taken by the Office of Sponsored Programs. This further action may include notifying the appropriate dean, director, or department head of the overdue expenditure correction and/or completing an expenditure correction without the input of the Administrative Unit, thereby transferring the unallowable cost Administrative Unit's Designated Operating F&A account.

**Responsible Division/Unit:** Office of Budget and Finance and the Research and Economic Development Division

**Source:** 2 CFR PART 200 – Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards.

**Links:** <http://www.uwyo.edu/regs-policies>

**Associated Regulations, Policies, and Forms:** None

**Approved:** 4/13/2026

## Appendix A

Following are examples of costs and the circumstances under which Direct Costs may or may not be incurred.

	<b>Direct Cost?</b>	
	<b>YES</b>	<b>NO</b>
	<b>(Direct)</b>	<b>(Indirect)</b>
<b><u>Salaries</u> expenses incurred under the following circumstances:</b>		
1. Processing purchase orders on a research grant (such as an R01)		X
2. Administrator or financial staff support (Typically an indirect Cost. Exception: may be considered a direct cost if explicitly approved by the sponsor, specifically budgeted, and represents administrative support beyond the normal level provided by the Administrative Unit.)		X
3. Proposal Development (writing, editing, copying, and mailing proposals)		X
4. PI effort to write annual project report (may include next budget year's proposal)	X	
5. Data entry (data collected under project scope of work)	X	
6. Data entry – Financial transactions for a research grant are entered into financial system (Exception: may be considered a Direct Cost if explicitly approved by the sponsor, specifically budgeted, and represents administrative support beyond the normal level provided by the Administrative Unit.)		X
<b><u>Supplies or services</u> expenses incurred under the following circumstances:</b>		
1. Copying costs for copying purchase orders, monthly ledgers		X
2. Copying costs for annual progress reports	X	
3. Mailing costs for shipments of research materials and deliverables if necessary to perform the project's scope of work	X	
4. Copying costs for copying forms to mail out to survey recipients (survey is part of project scope of work)	X	
5. Manila folders for general office use		X
6. Manila folders for filing survey responses, lab results	X	
7. General office software (e.g., Microsoft Office for administrative staff)		X

**Identification with a Sponsored Project alone does not justify treating a cost as a Direct Cost; costs must be classified consistently as direct or indirect.**

## Appendix B

### Quick Reference for Sponsored Projects Expenditures

Sponsored Projects are to be charged directly for the types of Direct Costs that are (1) allowable under the terms and conditions of the Sponsored Project agreement, (2) consistently treated as Direct Costs under like circumstances, and (3) reasonable and necessary for the performance of the agreement.

The following list provides guidance on whether a particular type of cost, **if reasonable and necessary for the performance of the Sponsored Project**, is treated as a Direct Cost and under what circumstances it may be treated differently. The list is not intended to be all-inclusive and does **not** preclude the need to look at the terms of all agreements.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Advertising - recruitment, procurement, disposition of surplus goods	66501	NO	The only advertising costs allowable are those which are solely for: <ol style="list-style-type: none"> <li>1. The recruitment of personnel required for the performance by the institution of obligations arising under the sponsored agreement;</li> <li>2. The procurement of goods and services for the performance of the sponsored agreement;</li> <li>3. Other specific purposes necessary to meet the requirements of the sponsored agreement.</li> </ol>
Alcoholic beverages		NO	
Alterations, renovations and remodeling	714xx	NO	Specific prior approval is required in advance from sponsors.
Alumni Activities		NO	
Building rental	65501	NO	Sponsored Projects that are charged the off-campus indirect cost rate are directly charged for the cost of space and building rental if identified in the budget narrative and approved by the sponsor. In addition, rent may be directly charged when it is in lieu of hotel (travel costs) for long term fieldwork.
Commencement and convocation costs		NO	
Communication costs		See long distance toll charges and/or telephone equipment	
Conference and convention registration fees	63xxx	YES	If related to the work of the project.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Contingency reserve		NO	
Contractual services, consultants	62001 62008	YES	Specific prior approval is often required by some sponsors. See terms of sponsored agreement.
Custodial		NO	Federal sponsored projects may be charged directly if they are located off-campus and use the off-campus indirect cost rate.
Data processing (excluding areas identified as campus wide administrative systems). Examples include costs of local area networks, central file servers, etc.	62006	YES	Federal projects may be charged directly for data processing costs that can be directly identified and allocated to the project.  The costs of local area networks, central file servers, engineering workstations, and other shared facilities are charged directly to federal projects <b>if allocated to all users based on their relative benefit and usage of those facilities.</b> For example, if a computer is used for multiple projects, the cost of the network connections and central file server maintenance must be allocated based on the benefit to the projects.
Defense and prosecution of criminal and civil proceedings, claims, and patent infringement	66001 66002 66003	NO	
Donations and contributions		NO	Includes donations that are requested as part of a membership due in a technical or professional organization.
Dues and memberships - civic or community organization, social or dining club		NO	
Dues and memberships - business, technical, professional organizations	66515	NO	Examples of exceptional circumstances in which membership fees can be directly charged to federally sponsored awards include: 1. Membership fees required in order to attend a conference, where the conference is directly related to the sponsored project. For example, a project requires the PI to present results at a conference and the conference requires participants to be members of the technical/professional organization sponsoring the event. 2. Membership fee required in order to subscribe to a journal, where the subscription is necessary for the agreement. Code the expense as subscriptions if membership is part of subscription price.
Employee morale, health, and welfare costs		NO-except as defined as fringe benefits	

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Entertainment – costs incurred for amusement, social activities, entertainment, and any items relating thereto, such as meals, lodging, rentals, transportation, and gratuities are unallowable.	63003	NO	
Equipment-capital (unit cost of \$5,000 or more)	700xx	YES	When the University acquires equipment using federal funds, it must assure that all purchases or leases are necessary, beneficial, and non-duplicative. Approval criterion for the purchase or lease of capital assets varies between the different awarding agencies; prior approval by the department will be obtained if required by award terms based on awarding agency and university requirements.
Equipment (non-capital, general office purpose) – this includes equipment that is used for general office purposes, such as calculators, computers, typewriters, etc.	6400x	NO	Non-capital equipment used by an employee that is fully funded by an off-campus or major project (or proportionately funded in relation to the cost allocated) for work done on the same major or off-campus project, subject to Sponsor Terms.
Equipment (non-capital, technical) – this includes equipment purchased for direct use in research, such as computers, lab equipment.	6400x	YES	
Equipment maintenance and repair	65252	YES	
Equipment rental	65502	YES	
Fees and licenses		YES	Exception – medical license fees are not allowable.
Fines and penalties – costs resulting from violations of, or failure to comply with, federal, state, and local laws and regulations (including University regulations) are unallowable.	66516	NO	
Food and food service	62011 63103	NO	Food is allowed in <u>exceptional</u> circumstances including 1. Conference grants 2. Educational grants 3. Symposia
Freight, moving and storage	63004	YES	When related to goods purchased or related to recruitment of individual to work on specific sponsored agreement
Fringe Benefits	608xx	YES	Allowable in proportion to the amount of time or effort employees devote to project and paid in accordance with UW policies.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Honoraria		NO	An honorarium that constitutes a payment for services rendered, such as a speaker's fee, under a conference grant is allowable.
Housing and personal living expenses		NO	May be appropriate on projects requiring team members to work at remote locations, including international locations.
Instructional supplies		NO	Instructional supplies may be charged on instructional grants, including training grants.
Insurance	62004 62005	NO	Federal grants are charged directly for the cost of insurance required or approved and maintained pursuant to the sponsored agreement.
Interest expense	65751	NO	
Laboratory and technical shop supplies	64001	YES	
Lobbying costs		NO	
Long distance toll charges	205100	YES	
Losses on other sponsored agreements (cash deficits)		NO	
Medical supplies	64003	YES	
Microfilming, photography and graphics supplies and services		YES	
Motor vehicle maintenance and supplies		NO	Federal projects are charged directly for maintenance and supplies for vehicles located and used in remote locations pursuant to project if identified in the budget narrative and accepted by the sponsor.
Office supplies	64002	NO	Office supplies are normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: <ul style="list-style-type: none"> <li>1. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>2. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.</li> </ul>
Official functions-meetings and conferences		NO	See FOOD for explanation of when food would be allowed on a federally sponsored project.
Official functions-receptions and events		NO	
Goods for Personal Use		NO	
Services for Personal Use		NO	
Political Activities – include, lobbying, publications, or other materials intended for influencing legislation, etc.		NO	

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Postage costs (including express mail, FedEx, etc.)	64011 62013	NO	Postage is normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: <ol style="list-style-type: none"> <li>1. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel.</li> </ol> <p style="text-align: center;"><b>OR</b></p> <ol style="list-style-type: none"> <li>2. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.</li> </ol>
Pre-agreement costs		NO	Except as allowed by sponsoring agency's regulations or specific approval.
Prepaid expense		NO	
Printing, binding, publication, and reproduction	66502	YES	Some restrictions apply, see sponsor regulations.
Proposal /application preparation		NO	Costs associated with preparing proposals are not allowable Direct Costs to a federal project.
Public relations		NO	Costs specifically required or necessary to communicate to the public about a federal sponsored agreement are allowed.
Recruitment costs	63101 63102 63103 63104	YES	
Salaries and wages of Administrative and Clerical staff	60101 60201 60401 60501	NO	Salaries and wages of administrative and clerical staff are normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: <ol style="list-style-type: none"> <li>1. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel.</li> </ol> <p style="text-align: center;"><b>OR</b></p> <ol style="list-style-type: none"> <li>2. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.</li> </ol>
Salaries and Wages of Faculty, Graduate Research Assistants, and Technical Support Staff	60001 60301 60551 60101 60201 60401 60501	YES	
Stipends and student aid	60601 66520 67501 67502 67503 67504	YES	Stipends, fees and tuition payments are allowable for students in federally funded <u>training and/or fellowship projects</u> . Stipends, fees and tuition payments are <u>not allowable</u> on other sponsored projects <u>unless</u> the students are being compensated for work necessary to the project.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Subscriptions, books, periodicals, scores, and monographs	64007	NO	General medical resource materials are not allowable as a direct cost to federal projects. When resource materials are specifically needed in order to adequately research the area identified by the statement of work for the project and are not readily available through the library, they may be charged to the federal project.
Student Activities		NO	Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the federally sponsored agreements.
Study Subject Payments		YES	Requires IRB protocol approval and sponsor approval.
Telephone equipment, maintenance, pagers, and cellular telephones.		NO	<p>LOCAL TELEPHONE COSTS (local services including line charges) are normally treated as F&amp;A costs. Under exceptional circumstances, local telephone expenses may be directly charged to sponsored projects. Exceptions apply when a project has a special or unique need for telephone communication. Phone usage must be significantly greater than routine level required by administrative unit usage.</p> <p>CELLULAR PHONES AND PAGERS - Cellular telephones and pagers are charged directly when needed to coordinate field work. In such cases the need for charging such equipment and services must be justified in the narrative portion of the budget and approved by the sponsor.</p>
Trash collection		NO	Federal sponsored projects may be charged directly for these costs if they are located off-campus and use the off-campus indirect cost rate.
Travel	63001 63002 63003 63004	YES	Specific prior approval of international travel is required by most sponsors for some types of agreements. Travel must comply with Fly America Act, requiring the use of a U.S. Carrier unless exception applies.
Utilities	64501 64502 64503 64504	NO	Federal sponsored projects may be charged directly for these costs if they are located off-campus and use the off-campus indirect cost rate.