



Title: Chart of Allowable Costs and Activities
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The following table summarizes the allowability of many direct costs on Federal awards according to OMB's Uniform Guidance (2 CFR 200), effective 12/26/2014.

The Principal Investigator of each award has primary responsibility for all costs charged to the award. For all sponsored projects, always refer to Sponsor and Award specific restrictions, as well as WPI's [policies and procedures](#), which may include additional restrictions on cost allowability. If there is any uncertainty, contact SPA for assistance.

Allowable and Unallowable DIRECT Costs on Sponsored Projects - Partial List per OMB's Uniform Guidance (2 CFR 200)		
Description	Directly Chargeable?	Explanation
Advertising	Yes	
Alcoholic beverages	No	
Books and journals	Yes	
Communications		
Compensation - Personnel Services		
Administrative and clerical staff	No	<i>Except</i> when costs are extensive and integral to a project, individuals can be specifically identified with the project, such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency, and the costs are not recovered as indirect costs.
Faculty and professional staff	Yes	
Overload stipends	Yes	If payment meets definition of overload as defined by WPI compensation policies
Personnel - Faculty summer salary	Yes	Monthly pay from all sources can't exceed the base salary divided by the number of months covered by the faculty's official academic year appointment. Usually 1/9th.
Personnel - Graduate Assistant wages	Yes	
Graduate Teaching Assistants salary	No	<i>Except</i> when the purpose of the sponsored agreement is instruction or training and the charge is approved in advance by the sponsor
Graduate Research Assistant stipend	Yes	The student must be enrolled in an advanced degree program and the activities of the student must be related to the degree program
Postdoctoral associates	Yes	
Computing Devices	Yes	allowable for devices that are essential and allocable to the project
Conferences	Yes	
Consulting services	Yes	Individual consultants should have a properly completed and authorized <u>Professional Services Agreement</u>
Contributions and Donations	No	
Entertainment	No	<i>Except</i> where specific costs have a programmatic purpose and are authorized either in the approved budget or with prior written approval of the Federal awarding agency
Equipment - General Purpose	No	<i>Except</i> with the prior written approval of the awarding agency
Equipment - Special Purpose	Yes	Items with a unit cost of \$5,000 or more must have prior written approval of the awarding agency
Gifts	No	
Goods and services for personal use	No	
Housing/Living Expenses	Yes	If approved in advance by the Federal awarding agency
Insurance	Yes	
Losses on other sponsored awards or contracts	No	must be covered by non-sponsored sources
Materials and supplies, including costs of computing devices	Yes	
Office Supplies - such as paper, pens, toner, etc.	No	Unallowable, except where use of office supplies is extensive and necessary to meet the requirements of the sponsored agreement
Memberships, subscriptions, and professional activity costs	No	See Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment
Participant Support Costs	Yes	Allowable only with the prior approval of the Federal awarding agency
Postage - freight, delivery charges, transportation	Yes	Allowable only when costs can be identified to a specific award
Proposal costs	No	
Prizes & Awards	No	considered gifts
Publications and Printing	Yes	
Rearrangement and reconversion costs	No	Exception - arrangements and alterations costs incurred specifically for a Federal award are allowable with the prior approval of the awarding agency
Scholarships - Merit	No	Exception - when the purpose of the agreement is to provide training to selected participants and it is approved by the Federal awarding agency
Taxes (see below)		
Meals, Hotel, GasolineTax	Yes	
Sales Tax	No	WPI is exempt from paying MA sales tax. Any sales tax paid must be charged to a non-federal source with account 7736
Value Added Taxes (VAT)	Yes	

Travel - domestic and foreign	Yes	Documentation is required to justify that: (1) participation of the individual is necessary to the Federal award being charged and (2) the costs are reasonable and consistent with WPI's established travel policy
Tuition Remission (Graduate Research Assistants)	Yes	