



Title: Chart of Allowable Costs and Activities  
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The following table summarizes the allowability of many direct costs charges to grants and cooperative agreements Federal awards according to OMB's Uniform Guidance (2 CFR 200) Updated October 2024

**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.

<b>Allowable</b> under both provisions of federal guidance and the terms and conditions of the specific award	2 CFR 200.403
<b>Allocable</b> expenses can be associated to a project/scope of work with high degree of accuracy	2 CFR 200.405
<b>Reasonable</b> costs reflects what a "reasonably prudent person" would pay in a similar circumstance	2 CFR 200.404
<b>Consistently</b> charge as direct expenses or indirect cost (F&A)	2 CFR 200.412

Classification of Costs						
Expense Category	Uniform Guidance	Description of Typical Expenses	Allowable or Unallowable	WPI Determination		NOTES
				Direct - Grant Worktag	Indirect - Institutional	Information specific to WPI policies and procedures
*Note: Failure to mention particular items of costs is not intended to imply that it is either allowable or unallowable. Determination of allowability in each case should be based on the treatment provided for similar or related items of costs. This table is presented as a guideline. In instances where a discrepancy between the provisions of a specific sponsored agreement and this classification table exists, the agreement may govern in certain circumstances; provided the expenditures are approved by the appropriate entities and any necessary compliance requirements have been met. Please reach out to Sponsored Programs Accounting for additional guidance.						
Advertising and Public Relations	2 CFR 200.421	Recruiting of grants personnel, procurement of goods and services, and for specific purposes necessary to meet the requirements of the sponsored agreement. Activities solely to promote the Institution (including promotion items/memorabilia)	Allowable Unallowable	X		If need assistance from WPI Marketing Communications please contact marketing@wpi.edu; you can direct charge an individuals time and effort based on their actual institutional base salary and the effort they can track for a specific project; general fee from Marking cannot be charged through an ISD.
Advisory Councils	2 CFR 200.422	Cost incurred by advisory councils or committees unallowable; Unless authorized by Federal awarding agency (direct or indirect)	Unallowable			
Alcohol	2 CFR 200.423	Alcoholic beverages	Unallowable			WPI Travel policy states: "Alcohol may not be charged to gift funds or federally funded grants or contracts. "
Alumni Activities	2 CFR 200.424	support alumni activities	Unallowable			
Audit Services	2 CFR 200.425	a reasonable portion of required single audit	Allowable		X	relavent to the Controller's Office ONLY
Bad Debts	2 CFR 200.426	Losses arising from non-collectible accounts and other claims.	Unallowable			relavent to the Controller's Office ONLY
Bonding Costs	2 CFR 200.427	Pursuant to the terms of the award.	Allowable	X		
		As required by the college in the general conduct of its operations.	Allowable		X	
Collection of Improper Payments	2 CFR 200.428	Recover improper payments, including over payments in accordance with cash management standards;	Allowable	X	X	it can be a direct charge when the collection fees, i.e. hiring a collection agency is required to receive outstanding payments on one one project, since this is for a specific grant worktag then it is direct; or indirect when collection requires additional costs is for a receipt of funds for general purposes;
Commencement & Convocation Costs	2 CFR 200-429	Any	Unallowable			
Communication	2 CFR 200-471	Project-related long-distance telephone calls	Allowable	X		
	2 CFR 200 Appendix III	Telephone basic line charges, pagers, local calls, voice mail and cellular phones	Allowable		X	
	2 CFR 200.471	Project-related field work phones	Allowable	X		
	2 CFR 200.216	Certain telecommunications and video surveillance services and equipment (Huawei Technologies, ZTE Corporation, any subsidiary or affiliates and Hytera Communications Corporation, Hangzhou Hikvision Digital, Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities)	Unallowable			WPI criteria for eligible employees to obtain WPI-Managed Cellular Devices - 1) emergenvy responder, 2) frequent business traveler (>40% time traveling on behalf od WPI) or 3) member of a pooled user group.

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Compensation for Personnel Services	2 CFR 200.430	Salaries of faculty, research associates, students and other technical personnel that are of direct benefit to the sponsored projects scientific work.	Allowable	X		
		Administrative and clerical salaries	Allowable		X	incorporated into rate negotiation with ONR for F&A (A capped at 26%); only large projects can request admin support in the proposal and verify with sponsor allowable direct cost and not allowed to perform any NON-grant related tasks or responsibilities - 100% of administrative salaries should NOT be charged to grant worktags, a portion of an individuals time doing general tasks and responsibilities should be charged to WPI operating funds
Conferences/ Meetings	2 CFR 200.432	Dissemination of information related to the grant program. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award. Although dependent care for participants in these federal regulations, WPI policy does not allow for dependent care costs	Allowable	X		The NSF PAPPG and the NIH Policy Statement have agency specific guidelines regarding paying for hosting conferences and/or meetings; please double check specific sponsors, as well as language in the funding announcement
Computers - 2 CFR 200 Appendix III 6.b.(1)		Computers less than \$5,000	See Supplies & Materials Category			
		Acquisition costs greater than \$5000	See Equipment Category			if purchasing a compuer that meets equipment criteria, please verify if sponsor prior approval is required
Construction, Remodeling or Alterations - 2 CFR 200 Appendix I.D.6 and Davis-Bacon Act 2 CFR 200 Appendix II (C) (D) (E)	2 CFR 200.320, 2 CFR 200.322, 2 CFR 200.326,	When specifically provided for in award notice.	Allowable	X		
Contingency Provisions	2 CFR 200.433	Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be predicted with certainty; future costs;	Unallowable			
Contribution/Donations to Other	2 CFR 200.434	Donations or contributions of services and/or property	Unallowable			
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement	2 CFR 200.435	cost incurred in connection with any criminal, civil, or administration proceeding commenced by the Federal Government, a state, local government, or foreign government, including a whistleblower)	Unallowable			
Depreciation and Use Allowance (Appendices III to IX	2 CFR 200.436	The period of established period of time equipment is useful	Allowable		X	
Displays, Demonstration & Exhibits	defer to 2 CFR 200.432	If directly related to providing information about the grant program.	Allowable	X		At this time, services at WPI cannot be directly charged to a grant worktag (i.e. Higgins Poster Printing Services) as they are not an approved service center. Please use outside vendors, such as Staples, even if the cost is greater than the on campus costs.
Employee Health and welfare costs	2 CFR 200.437	In accordance with written policies for improving working conditions, employer-employee relations, employee health and employee performance if approved by cognizant agency for indirect costs	Allowable		X	
Entertainment and prizes	2 CFR 200.438	Costs incurred for amusement, diversion, and social activities and costs directly associated with such activities (such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities).	Unallowable			
Equipment and other capital expenditures (Defined as non- expendable, tangible personal property having a useful life of more than one year and an <b>acquisition cost of \$5,000 or more</b> per unit.) (See Supplies & Materials category for equipment with an acquisition cost of less than \$5000.)		<b>“Special purpose equipment”</b> means equipment, which is used <u>only</u> for research, medical, scientific, or other technical activities. Examples of special purpose equipment include centrifuges, spectrometers, microscopes, and computers.	Allowable	X		please verify if sponsor prior approval is required or check with your OSP contact about rebudgeting, especially if rebudgeting from indirect to direct is permissible
	2 CFR 200.439	<b>“General purpose equipment”</b> means equipment, <u>which is not limited</u> , only to research, medical, scientific or other technical activities. Examples of general purpose equipment include office equipment (i.e. personnel computers) and furnishings, air conditioning equipment, reproduction and printing equipment, motor vehicles.	Allowable		X	
Exchange Rates	2 CFR 200.440	Cost increases for fluctuations in exchange rates are allowable costs subject to the availability of funding	Allowable	X		
Fines, penalties, damages and other settlements	2 CFR 200.441	All others	Unallowable			

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Food and Beverage Costs (Food & Beverage costs are routinely questioned by auditors unless they find adequate documentation to show that the costs were associated with a bona fide technical conference or meeting, or generated while on travel status. It is important to document how the food charges specifically benefit the project.) No referenced in UG other than travel and conferences, please refer to sponsoring agency terms and conditions.		For an employee on travel status when travel is necessary to accomplish the objectives of the grant program.	Allowable	X		a WPI employee may not host a non-WPI employee/colleague and charge total meal to a grant worktag
		Any food and beverage costs not necessary to accomplish the objectives of the grant program (i.e. receptions, hospitality room, pizza for graduate students working late, lunch for students during a local research activity, etc...)	Unallowable			
		Working meetings (i.e. scheduled program meeting), training sessions, or conferences where: <input type="checkbox"/> Costs are necessary to accomplish the objectives of the grant program <input type="checkbox"/> Food & beverage surrounds the functions considered mandatory for attendees to receive the full benefit of the event.	Allowable	X		required documentation for a working meeting includes an agenda for the meeting taking place during the meal and sign in to document attendance
Fringe Benefits	2 CFR 200.431	Employer contributions or expenses for retirement, social security, employee insurance and workers compensation insurance.	Allowable	X		
Fundraising and investment management costs	2 CFR 200.442	Financial campaigns, solicitation of gifts, donations and contribution.	Unallowable			
Gifts	2 CFR 200.438	Gifts or items that appear to be gifts	Unallowable			
Goods and Services for Personal Use	2 CFR 200.445	Costs of goods or services for personal use of Institutions' employees regardless of whether the cost is reported as taxable income to the employees.	Unallowable			
Insurance and Indemnification	2 CFR 200.447	Costs of insurance required or approved in advance by the sponsor by the terms and conditions of the federal award.	Allowable	X		
		Actual losses which could have been covered by permissible insurance are unallowable unless expressly authorized in the Federal award.	Unallowable			
Intellectual Property	2 CFR 200.448	Costs of preparing disclosures, reports, and other documents ONLY when required by the federal award	Allowable	X		
Internal Service Delivery (IDT)		When on-campus services are provided through an approved Service Center that are allowable, allocable and reasonable	Allowable	X		IDT charges from non-service centers will be reviewed on an expense by expense basis; please keep in mind that WPI departments, including maintenance and marketing, etc. are required to direct charge actual time and effort.
International Transaction Fees		Allowable when using WPI Peard during international travel	Allowable	X		
		In most instances, these fees would be unable, especially when avoidable by purchasing through procurement office;	Unallowable			
Interest	2 CFR 200.449	cost for interest on borrowed capital, temporary use of endowment or institutional funds	Unallowable			
Lobbying Costs	2 CFR 200.450	Any	Unallowable			
Losses on Other Sponsored Agreements	2 CFR 200.451	Unrelated costs overruns on other sponsored projects.	Unallowable			
Maintenance and Repair Costs	2 CFR 200.452	Utilities, insurance, security, necessary maintenance, janitorial services, repair or upkeep of building and equipment which neither add to the permanent value of the property nor appreciably prolong its intended life	Allowable	X		
Materials and supplies costs, including cost of computing devices	2 CFR 200.453	materials, supplies and fabricated parts necessary for the performance of an award; must be charged actual price less applicable credits and shipping charges are allowable;	Allowable	X		international fees (where in UG?)
Memberships	2 CFR 200.454	Memberships with business, professional and technical organizations. Although allowable per UG, WPI identifies membership fees as an indirect costs.	Allowable		X	
Organizational Fees	2 CFR 200.455	Any fee associated with the establishment or reorganization of our	Unallowable			
Office Supplies		See Supplies & Materials Category				
Participant Support Costs	2 CFR 200.456	These costs must be documented in written policies and procedures and treated consistently	Allowable	X		
Plant and Security Costs	2 CFR 200.457	Protection and security of facilities, personnel and work product	Allowable	X		
Pre-Award Costs	2 CFR 200.458	Cost before start date of federal award when necessary, allowable	Allowable	X		this may require sponsor prior approval, please work with your contact at OSP using a Post Award Action Form
Patents	2 CFR 200.448	When a title or a royal-free license be conveyed tot he federal government and in accordance with the clauses of a sponsored agreement relating to patents, costs of preparing documents, and any other patent costs in connection with the filing of a patent application where title is conveyed to the government or non-federal sponsor.	Allowable	X		
Photocopies		See Supplies & Materials Category				

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Postage	2 CFR 200.474	General postal services	Allowable		X	often through ISD internal postal; direct charges only make sure charges same grant worktag as item being shipped/received
		Overnight express service, federal express, US postal priority mail, UPS, when needed to transport project materials or report in a non-routine manner and delivery is for the specific scope of work	Allowable	X		
Professional and Consultant Services	2 CFR 200.459	Specialized services, that are not available within the organization, that are being provided by someone who is not an officer or employees of the organization.	Allowable	X		
Promotional Items/Memorabilia (see Advertising and Public Relations)	2 CFR 200.421	T-shirts, and other memorabilia, souvenirs or promotional items (key chains, caps, etc.)	Unallowable			
Proposal Costs	2 CFR 200.460	Costs for preparing proposals to obtain other grant monies.	Unallowable			
Public Relations	2 CFR 200.421	When specifically required by the grant award for communicating with the public in regard to grant activities.	Allowable	X		
		Costs of public relations designed solely to promote the Institution	Unallowable			
Publication Costs	2 CFR 200.461	Distribution, promotion and general handling of electronic and print media when allocable to a project, otherwise it should be an indirect cost	Allowable	X	X	
Printing Costs	3 CFR 200.461		Unallowable			At WPI the current poster printing services are not set up to be charged as a direct cost to a grant worktag; if you have posters printed at a vendor off campus and the poster is for a funded scope of work, it can be a direct charge
Rearrangement and Reconversion Costs	2 CFR 200.462	To restore facility to condition existing immediately prior to the grant award (less costs related to normal wear and tear) with sponsor prior approval.	Allowable	X		
Recruiting Costs	2 CFR 200.463	Limited costs for the recruitment of new employees within the institutions standard recruitment program. Employment agencies or other costs that exceed the institutional standard are unallowable	Allowable	X		
Relocation Costs of Employees	2 CFR 200.464	Permanent change in responsibilities for >12 months for existing employees or recruitment of new employees. There are 5 criteria for allowability in UG.	Allowable	X		
Rental Costs	2 CFR 200.465	To the extent that the rates are comparable to that of other rental property in the locale and are approved by the awarding agency during the proposal process.	Allowable	X		
Research Supplies		See Supplies & Materials Category				
Royalties/Use of Patents		Royalties on a patent or invention necessary for the proper performance of a sponsored agreement unless the government has a license or right to free use of the patent or the patent is considered to be unenforceable or has expired.	Allowable	X		
Sabbatical Leave Cost		Provided the Institution has a uniform policy.	Allowable	X		
Scholarships, Student Aid Costs and Tuition Remission	2 CFR 200.466	Only when the purpose of the grant is to provide training to participants with sponsor approval.	Allowable	X		
Selling and Marketing Costs	2 CFR 200.467	Costs of selling or marketing any products or services of the Institution, unless meets the criteria of 2 CFR 200.421	Unallowable			
Severance Pay		If required by law, employer-employee agreement and not in excess of standard severance pay of the institution.	Allowable	X		
Specialized Service Facilities (WPI calls these Service Centers and/or Internal Service Delivery (ISD))	2 CFR 200.468	Cost of services are applicable to an award, charged based on established methodology and federal and non-federal funding sources treated the same. If not material to a specific project, may be charged to IDC.	Allowable	X		WPI approved Service Centers (add link) - services provide by non-service centers on campus, i.e. poster printing, are unallowable direct costs
Software	2 CFR 200.453	treated as either a supply or equipment, depending on cost and length of time of utilization; if direct charging licensing fees, the time period of the fees must be within the budget period of the grant worktag being charged	Allowable	X		
Student Activity Cost	2 CFR 200.469	Costs incurred for intramural activities, student publications, student clubs and other student activities unless provided for in the sponsored agreement.	Unallowable			
Subcontracts		Substantive portions of the programmatic effort when approved in advance by the sponsor.	Allowable	X		

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Subscriptions		See Memberships Category				
Taxes	2 CFR 200.470	Foreign VAT and local government tax legally required to pay is allowable; examples of an allowable tax is on meals and hotels while traveling	Allowable	X		Tax on travel related expenses, i.e. meals, lodging, is allowable to be charged to grant worktags
Tax (on goods and services)	3 CFR 200.470	Taxes on goods and services are unallowable, if you are not making a purchase through the WPI procurement office, please print a copy of the WPI Tax Exempt Document from the IRS - chrome-extension://efaidnbmnnnibpcajpcgclefndmkaj/https://web.wpi.edu/Images/CMS/ACC/Tax_Exempt.pdf	Unallowable			
Telecommunications and Video Surveillance Costs	2 CFR 200.471	Costs incurred for services and equipment including phones, internet, video Surveillance and clous servers, except ANY produced by Huawei Technologies Company or ZTE Corporation or any of their affiliates	Allowable	X		
Termination Costs	2 CFR200.472	Costs resulting from the early termination of a sponsored project, subject to prior approval of the sponsor. Costs may include loss of value of special tooling, rental costs associated with non-expired leases and claims under subcontract agreements.	Allowable	X		
Travel Costs	2 CFR 200.475	For employees traveling on official business related to the grant program. Please refer to WPI Entertainment, Meals and Travel Policy and the associated SPA Supplement.	Allowable	X		fees