



# WPI

**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 [Allowable Costs and Activities Policy](#), 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	UG Reference	Directly Chargeable?	Explanation
Advertising	<a href="#">\$200.421</a>	Yes	
Alcoholic beverages	<a href="#">\$200.423</a>	No	
Books and journals	<a href="#">\$200.453</a>	Yes	
Compensation - Personnel Services	<a href="#">\$200.430</a>		
Administrative and clerical staff	<a href="#">\$200.413</a>	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	<a href="#">\$200.430</a>	Yes	
Personnel - Faculty summer salary	<a href="#">\$200.430</a>	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	<a href="#">200.466</a>	Yes	
Graduate Teaching Assistants salary	<a href="#">200.466</a>	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	<a href="#">200.466</a>	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	<a href="#">\$200.430</a>	Yes	
Computing Devices	<a href="#">\$200.453</a>	Yes	allowable for devices that are essential and allocable to the project
Conferences	<a href="#">\$200.432</a>	Yes	
Consulting services	<a href="#">\$200.459</a>	Yes	Individual consultants should have a properly completed and authorized <u>Professional Services Agreement</u>
Contributions and Donations	<a href="#">\$200.434</a>	No	
Entertainment	<a href="#">\$200.438</a>	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	<a href="#">\$200.439</a>	No	<i>Except</i> with the prior written approval of the awarding agency
Equipment - Special Purpose	<a href="#">\$200.439</a>	Yes	Items with a unit cost of \$5,000 or more must have prior written approval of the awarding agency
Gifts	<a href="#">\$200.421</a>	No	
Goods and services for personal use	<a href="#">\$200.445</a>	No	
Housing/Living Expenses	<a href="#">\$200.445</a>	Yes	If approved in advance by the Federal awarding agency
Insurance	<a href="#">\$200.447</a>	Yes	
Losses on other sponsored awards or contracts	<a href="#">\$200.451</a>	No	must be covered by non-sponsored sources
Materials and supplies, including costs of computing devices	<a href="#">\$200.453</a>	Yes	
Office Supplies - such as paper, pens, toner, etc.	<a href="#">\$200.453</a>	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	<a href="#">200.454</a>	No	Items such as office supplies, postage, local telephone costs, and memberships must normally be treated as indirect (F&A) costs.
Participant Support Costs	<a href="#">\$200.456</a>	Yes	Allowable only with the prior approval of the Federal awarding agency
Postage - freight, delivery charges, transportation	<a href="#">\$200.473</a>	Yes	
Proposal costs	<a href="#">\$200.460</a>	No	
Prizes & Awards	<a href="#">\$200.421</a>	No	considered gifts
Publications and Printing	<a href="#">\$200.461</a>	Yes	
Rearrangement and reconversion costs	<a href="#">\$200.462</a>	No	Exception - arrangements and alterations costs incurred specifically for a Federal award are allowable with the prior approval of the awarding agency
Scholarships - Merit	<a href="#">\$200.466</a>	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)	<a href="#">\$200.470</a>		
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	
Telephone - local		No	
Travel - domestic and foreign	<a href="#">\$200.474</a>	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)	<a href="#">\$200.466</a>	Yes	