

## **Florida Atlantic University Allowability of Costs on Federal Awards**

### **I. Introduction:**

These policies and procedures have been written to:

- A. Inform Florida Atlantic University's research community of the Costing Policy for Federal awards in order to explain which costs can be charged as direct costs and which costs are typically treated as indirect costs.
- B. Educate Principal Investigators, Department Budget Coordinators and Division of Researchstaff on how to determine whether a cost is allowable or unallowable for a Federal award.
- C. Ensure compliance with OMB Circular A-21 and the Cost Accounting Standards.