

FLORIDA ATLANTIC UNIVERSITY

DIVISION OF RESEARCH

ALLOWABILITY GRID

Item No.	Description of Cost	OMB Circular Reference	Allowable as a Direct Cost	Direct Cost Allowable - Needs Sponsor/University Approval	"Special Circumstances" must exist to be a Direct Cost	Allowable as part of F&A Cost	Unallowable Cost
1	Advertising and Public Relations Costs	J-1					
	Recruitment of Personnel		X				
	Procurement of Goods and Services (Purchasing Dept.)					X	
	Disposal of Scrap or Surplus Materials		X				
	Advertising / Public Relations Costs - Project Specific			X			
	Public Relations, Promotional Items, Memorabilia						X
2	Alcoholic Beverages	J-2					X
3	Alumni Activities	J-3					X
4	Bad Debts	J-4					X
5	Civil Defense Costs	J-5					
	Civil Defense Measures Undertaken on FAU's Premises					X	
	Civil Defense Projects Not on FAU's Premises						X
6	Commencement and Convocation Costs	J-6					X
7	Communication Costs	J-7					
	Long Distance & International Phone Calls		X				
	Local Telephone Costs, Cell Phones, Pagers, Equipment Installation						
	Generally					X	
	If "Special Circumstances" Exist			X	X		
	Postage						
	Generally					X	
	If "Special Circumstances" Exist			X	X		
8	Compensation for Personal Services (Using Base Salary Rate)	J-8					
	Additional Compensation (Over-Load Pay)			X			
	Technical		X				
	Administrative and Clerical						
	Generally					X	
	If supporting a Major Project			X	X		
9	Contingency Provisions	J-9					X
10	Deans of Faculty and Graduate Schools	J-10				X	
11	Defence and Prosecution of Criminal Proceedings, Claims, Appeals and Patent Infringement	J-11					X
12	Depreciation and Use Allowances	J-12				X	

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13	Donations and Contributions	J-13					X
14	Employee Morale, Health, and Welfare Costs and Credits	J-14				X	
15	Entertainment Costs	J-15					X
16	Equipment and Other Capital Expenditures	J-16					
	General Purpose Equipment						
	Generally					X	
	If "Special Circumstances" Exist			X	X		
	Technical/Scientific Equipment			X			
17	Executive Lobbying Costs	J-17					X
18	Fines and Penalties	J-18					X
19	Goods and Services for Personal Use	J-19					X
20	Housing and Personal Living Expenses	J-20					X
21	Insurance and Indemnification	J-21					
	Insurance Required or Approved Pursuant to the Sponsored Agreement			X			
	Insurance Against Defects						X
22	Interest, Fund Raising, and Investment Management Costs	J-22					
	Fund Raising						X
	Costs of Investment Counseling To Enhance Income						X
	Costs Related to the Custody of Money and Securities					X	
23	Labor Relations Costs	J-23				X	
24	Lobbying	J-24					X
25	Losses on Other Sponsored Agreements or Contracts	J-25					X
26	Maintenance and Repair Costs	J-26					
	General Purpose					X	
	Project Specific		X				
27	Material Costs	J-27					
	Technical		X				
	Office Supplies						
	Generally					X	
	If "Special Circumstances" Exist			X	X		

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28	Memberships, Subscriptions and Professional Activity Costs	J-28					
	Costs for FAU's Membership in Business, Technical & Prof. Organizations Generally					X	
	If "Special Circumstances" Exist			X	X		
	Costs of FAU's Subscriptions to Busines, Professional & Tech. Periodicals Generally					X	
	If "Special Circumstances" Exist			X	X		
	Costs of Meetings and Conferences for Disseminating Tech Information		X				
	Costs of Memberships in Civic or Community Organizatoins						X
	Costs of Memberships in Social or Dining Clubs						X
29	Patent Costs	J-29		X			
30	Plant Security Costs	J-30				X	
31	Preagreement Costs	J-31		X			
32	Professional Services Costs	J-32	X				
33	Profits & Losses on Disposition of Plant Equipment & Other Capital Assets	J-33				X	
34	Proposal Costs	J-34				X	
35	Rearrangement and Alteration Costs	J-35					
	General Purpose					X	
	Project Specific			X			
36	Reconversion Costs	J-36				X	
37	Recruiting Costs	J-37					
	Costs of Help Wanted Advertising		X				
	Operating Costs of an Employment Office (Personnel Services)					X	
	Travel Costs of Employees While Engaged in Recruiting Personnel		X				
	Travel Costs of Applicants for Interviews for Prospective Employment		X				
	Relocation Costs Incurred Incident to Recruitment of New Employees		X				
	Costs of Help Wanted Advertising that is in Color or is Excessive in Size						X
38	Rental Costs of Building and Equipment	J-38	X				
39	Royalties and Other Costs for Use of Patents	J-39		X			
40	Sabbatical Leave Costs (Provided the Institution has a Uniform Policy)	J-40				X	
41	Scholarships and Student Aid Costs	J-41		X			
42	Selling and Marketing	J-43					X

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43	Severance Pay Generally Costs in Excess of FAU's Normal Severance Pay Policy	J-44				X	X
44	Specialized Service Facility (Service Center)	J-44	X				
45	Student Activity Cost Costs Incurred for Intramural Activities, Student Publications, Student Clubs, or Other Student Activities Project Specific	J-45			X		X
46	Taxes Generally Project Specific	J-46			X		X
47	Transportation Costs (Freight)	J-47	X				
48	Travel Costs	J-48	X				
49	Termination Costs Applicable to Sponsor Agreement	J-49		X			
50	(Board of) Trustees Travel and Subsistence Costs	J-50					X
51	Subcontracts	Per OMB Circular A-110, Section 25 (c) (8)		X			