

## Sponsored Project Checklist of Prior Written Approval, Unallowable and Allowable Activities

Activities Requiring Written Prior Approval by ORSP or Funding Agency <i>(See NMHU Research Handbook, pages 17-18, for links to the specific policies described in the U.S. Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards)</i>	
<input type="checkbox"/> Compensation—fringe benefits	<input type="checkbox"/> Grant Agreements (including fixed amount awards), cooperative agreements and contracts
<input type="checkbox"/> Compensation—personal services	<input type="checkbox"/> Insurance and indemnification
<input type="checkbox"/> Cost Sharing	<input type="checkbox"/> Memberships, subscriptions, and professional activity costs
<input type="checkbox"/> Direct costs	<input type="checkbox"/> Organization costs
<input type="checkbox"/> Entertainment costs	<input type="checkbox"/> Participant support costs
<input type="checkbox"/> Equipment and other capital expenditures	<input type="checkbox"/> Pre-award costs
<input type="checkbox"/> Equipment	<input type="checkbox"/> Program income
<input type="checkbox"/> Exchange rates	<input type="checkbox"/> Real property
<input type="checkbox"/> Fines, penalties, damages and other settlements	<input type="checkbox"/> Revision of budget and program plans
<input type="checkbox"/> Fixed amount subawards	<input type="checkbox"/> Selling and marketing costs
<input type="checkbox"/> Fund raising & investment management costs	<input type="checkbox"/> Taxes (including Value Added Tax)
<input type="checkbox"/> Goods or services for personal use	<input type="checkbox"/> Travel costs

Federal and University Unallowable Expense Activities (unless approved by the funding agency)
<input type="checkbox"/> Advertising media and corollary administrative costs (e.g., magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals). Some exceptions exist (see Allowable Activities).
<input type="checkbox"/> Airfare costs in excess of the lowest available commercial discount airfare, Federal Government contract airfare (where authorized and available), or customary standard (coach or equivalent) airfare, are unallowable except when such accommodations would: require circuitous routing; require travel during unreasonable hours; excessively prolong travel; greatly increase the duration of the flight; result in increased costs that would offset transportation savings; or offer accommodations not reasonably adequate for the medical needs of the traveler.
<input type="checkbox"/> Alcoholic beverages.
<input type="checkbox"/> Contributions and donations (e.g., cash, property, services, and personal gifts)
<input type="checkbox"/> Costs in excess of University severance policy.
<input type="checkbox"/> Commencement and Convocation (some exceptions apply see Research Handbook for Federal reference).
<input type="checkbox"/> Defending or prosecuting certain criminal, civil or administrative proceedings.
<input type="checkbox"/> Entertainment (except for programmatic purpose and authorized or approved by the Federal awarding agency or with prior written approval of the Federal awarding agency including refreshments, luncheons, dinners, or receptions, coffee makers, non-alcoholic refreshments and supplies).
<input type="checkbox"/> Contracts with firms in which current or recent (12 months) NMHU employee has a controlling interest.
<input type="checkbox"/> Expenditures in excess of approved University budgets
<input type="checkbox"/> Fines, penalties, damage and other settlements (e.g, parking tickets, traffic violation fines or similar violations of public policy expenditures, and reimbursement for theft of personal items) unless incurred as a result of compliance with specific provisions of the Federal award or prior written approval of the Federal agency.
<input type="checkbox"/> Fundraising or lobbying costs (including financial campaigns, endowment drives, political contributions, solicitation of gifts, bequests, and similar expenses to raise capital or obtain contributions).
<input type="checkbox"/> General public relations and alumni activities.
<input type="checkbox"/> Goods and services for the personal use of employees (e.g., automobiles, auto repairs, tune-ups, tires, auto licenses, and similar expenditures on privately owned vehicles, including advances or loans to employees, work clothes, clothing cleaning, alterations, repairs or replacement).
<input type="checkbox"/> Housing and personal living expenses of University Officers.
<input type="checkbox"/> Insurance against defects in NMHU's materials or workmanship.
<input type="checkbox"/> Interest payments (except certain interest coded as paid to outside parties & w/Controller's Office authorization.

<input type="checkbox"/> Lobbying.
<input type="checkbox"/> Managing investments solely to enhance income (except with prior written approval from the Federal agency).
<input type="checkbox"/> Membership subscriptions and professional activity costs (except with prior approval by the Federal agency).
<input type="checkbox"/> Memberships in civic, community or social organizations, or dining or country clubs.
<input type="checkbox"/> Memorabilia or promotional materials (allowable if used for " <b>Employee Morale</b> ").
<input type="checkbox"/> Organizations costs including incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants or investment counselors (except with prior approval from Federal agency).
<input type="checkbox"/> Organized fund raising
<input type="checkbox"/> Proposal costs (normally treated as an indirect cost).
<input type="checkbox"/> Prosecuting claims against the federal government.
<input type="checkbox"/> Purchases or expenditures without valid invoices.
<input type="checkbox"/> Purchases that are extraordinary or not a necessary expense (unless approved by the granting agency).
<input type="checkbox"/> Recruitment costs including special emoluments, fringe benefits, and salary allowances incurred to attract professional personnel that do not meet the test of reasonableness or do not conform with the established practices of the non-Federal entity and when a newly hired employee resigns, for reasons within the employee's control within 12 months after hire, the non-Federal entity will be required to refund or credit the Federal share of such relocation costs to the Federal Government.
<input type="checkbox"/> Retreats in non-University facilities (unless approved at Vice President or President level)
<input type="checkbox"/> Selling and marketing costs.
<input type="checkbox"/> Selling or marketing of goods or services (except as direct costs, with prior approval by the Federal awarding agency or unless allowed under UFG §200.421).
<input type="checkbox"/> Student activities (i.e., intramural activities, student clubs, student publications, unless specifically provided for the Federal award).

Federal and University Allowable Expense Activities
<input type="checkbox"/> Advertising media and corollary administrative costs that are specifically for performance of a Federal award to recruit personnel and solely for performance of a Federal award to recruit personnel; procure goods and services, program outreach and to dispose of scrap or surplus materials acquired in the Federal award.
<input type="checkbox"/> Capital expenditures for general purpose equipment of \$5,000 or more, buildings and land.
<input type="checkbox"/> Conferences (e.g., meeting, retreat, seminar, symposium, workshop or event for disseminating technical info).
<input type="checkbox"/> Employee health and welfare costs (e.g., improvement of working conditions, employer-employee relations, employee health, and employee performance that include equitably distribution). See §200.437 for more detail.
<input type="checkbox"/> Entertainment costs that have a programmatic purpose and approved by the granting agency.
<input type="checkbox"/> Exchange rate cost increases due to fluctuations, but subject to availability of funding and with prior approval when the change, results in need for additional Federal funding or to significantly reduce scope of the project.
<input type="checkbox"/> Fringe Benefits in the form of tuition or tuition remission.
<input type="checkbox"/> Publication and printing costs (must be identifiable with a particular cost objective ).
<input type="checkbox"/> Recruitment costs provided that the size of the staff recruited and maintained is in keeping with workload requirements, costs of "help wanted" advertising, operating costs of an employment office necessary to secure and maintain an adequate staff, costs of operating an aptitude and educational testing program, travel costs of employees while engaged in recruiting personnel, travel costs of applicants for interviews for prospective employment, and relocation costs incurred incident to recruitment of new employees, are allowable to the extent that such costs are incurred pursuant to NMHU's standard recruitment program. Where NMHU uses employment agencies, costs not in excess of standard commercial rates for such services.
<input type="checkbox"/> Rental costs of property.
<input type="checkbox"/> Scholarships, fellowships, and other programs of student aid.
<input type="checkbox"/> Short-term, travel visa costs (as opposed to longer-term, immigration visas).
<input type="checkbox"/> Travel costs related to Federal award (e.g., transportation, lodging, subsistence) including temporary dependent care costs (26 U.S.C. 152) that directly results from travel to conferences.