



TEXAS TECH UNIVERSITY™

Office of Research Services

Quick Reference Guide for Expenditures on Federal Awards

FOUR BASIC PRINCIPLES Determining Allowability of Costs

- Costs must be reasonable.
- Costs must be allocable (necessary and of direct benefit to the project).
- Costs must be given consistent treatment.
- Costs must conform to all provisions of the grant or contract agreement.

GENERALLY ALLOWABLE Costs

- Equipment
- Fringe benefits
- Graduate tuition and fees paid as part of compensation
- Long distance telephone costs
- Maintenance and repair
- Laboratory supplies
- Meetings and conferences
- Publication and page charges
- Rental costs
- Salaries for investigators, research assistants and technicians
- Transportation and shipping costs
- Travel (Foreign travel may require approval.)

For answers to specific questions, consult the award document or call ORS (2-3884).



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Costs ALLOWABLE IN LIMITED CIRCUMSTANCES with Agency Approval

- Advertising
- Advisory Councils
- Insurance
- Local telephone costs
- Meals that are not part of travel reimbursement
- Memberships
- Office supplies
- Pre-award costs
- Postage
- Rearrangement and alterations / Renovations
- Salaries of clerical and administrative staff
- Scholarships and student aid (allowable only on training grants)

Costs That Are NEVER ALLOWABLE

- Alcoholic beverages
- Donations and contributions
- Entertainment
- Fund raising
- Lobbying
- Losses or overruns on other projects
- Proposal costs
- Selling and marketing