

Cost Principles: Allowable Costs Uniform Guidance 2 CFR 200

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Session norms



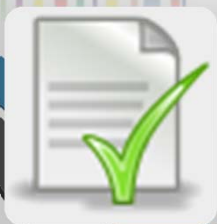
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Questions related to a topic could be made during the presentation



Question on a specific case will be answer at the end of the presentation



Training Materials will be available at:

<https://goo.gl/bDNzBc>

Agenda

- **A.M.**

- Introduction
- 2 CFR 200 overview
- Basic Concepts
- Cost Principles Applicability
- Cost Principles Applied on the Job

- **P.M.**

- Common Problems
- Questionable Costs Management
- Practice Session
- Practice Session Discussion
- Q&A

Objectives for the day

- Determine which regulation apply under a given circumstance
- Understand the reach of the cost principles
- Learn to manage specific cost allowability issues
- Understand how to apply cost principles to the different stages of a federal agreement



Regulation: 2 CFR 200

- Consolidates **8 OMB circulars**
- Effective since **December 26th, 2014**
- Applies to:
 - State Governments
 - **Higher Education Institutions**
 - Tribal Governments
 - Local Governments
 - Non for Profit Organizations

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl (Searchable indexed html)

<https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf> (PDF)

2 CFR 200 Summary

Area	Circular	Entity
Cost Principles	2 CFR 225 (OMB A-87)	State, local and tribal governments
	2 CFR 220 (OMB A-21)	Higher Education Institutions
	2 CFR 230 (OMB A-122)	Non for Profit Institutions

2 CFR 200 Summary

Area	Circular	Entity
Administrative Requirements	2 CFR 215 (OMB A-110)	Educational Institutions, Hospitals and non for profit Institutions
	OMB A-102	State and local government
Audits	OMB A-133	State and local government, Educational Institutions, Non for Profit Institutions
	OMB A-50	Federal
CFDA	OMB Circular A-89	Federal

2 CFR 200 Subparts

- Subpart A—Acronyms and Definitions
- Subpart B—General Provisions
- Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards
- Subpart D—Post Federal Award Requirements
- **Subpart E—Cost Principles**
- Subpart F—Audit Requirements

Basic Concepts

- Reasonableness
- Allocability
- Conformance
- Allowability
- Composition of Costs
- Direct Cost
- Indirect Cost
- Applicable Credits



MUST = REQUIRED

SHOULD = Best practice or recommended

Reasonableness

§200.404 - Reasonable costs

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a **prudent** person under the circumstances prevailing at the time the decision was made to incur the cost.

- **Ordinary and necessary** for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

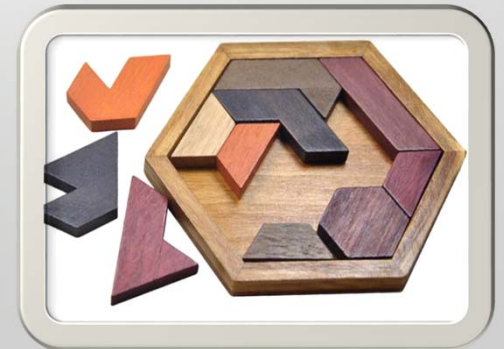
Reasonableness (cont)

- **Requirements**
 - sound business practices
 - arm's-length bargaining
 - Follow federal, state, local, tribal, and other laws and regulations
 - Follow terms and conditions of the Federal award
 - Market prices for comparable goods or services for the **geographic area**
 - Prudence
 - Evaluate deviations from established practices and policies

Allocability

§200.405 Allocable costs.

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or **assignable** to that Federal award or cost objective in **accordance with relative benefits** received.



Allocability (cont)

Tests for allocability:

- Is **incurred specifically** for the Federal award
- Cost benefits both sponsored agreement & other work in proportions that can be approximated by reasonable methods
- Is **necessary** to the overall operation of institution and is deemed to be assignable in part to sponsored projects
- **No shifting of costs** from one fund to another to cover cost overruns, avoid restrictions on agreement or for reasons of convenience

Conformance

Test for allowability-conformance deals with limitations and exclusions as contained in the **terms and conditions of award**, including those in the cost principles **varies** by the type of activity, **the type of recipient**, and other characteristics of individual awards.



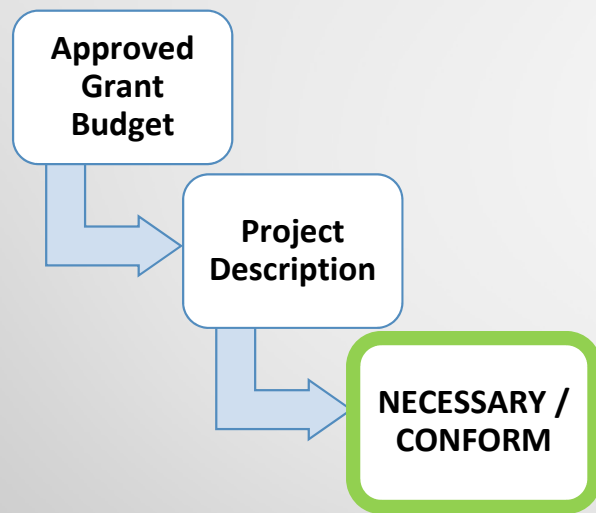
Allowability

200.403 Factors affecting allowability of costs. Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

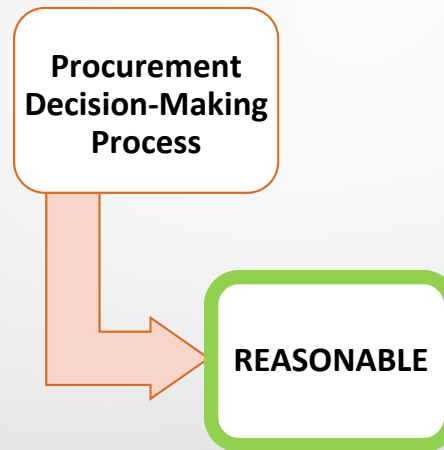
- **Necessary, Reasonable and Allocable**
- **Be consistent** with policies and procedures that apply uniformly to **both federally-financed and other activities** of the non-Federal entity
- Conform to any limitations or exclusions
- Consistent treatment between **direct and indirect costs**
- GAAP (except governments)
- Cannot be used as cost share
- **Be adequately documented**

Determining Allowability

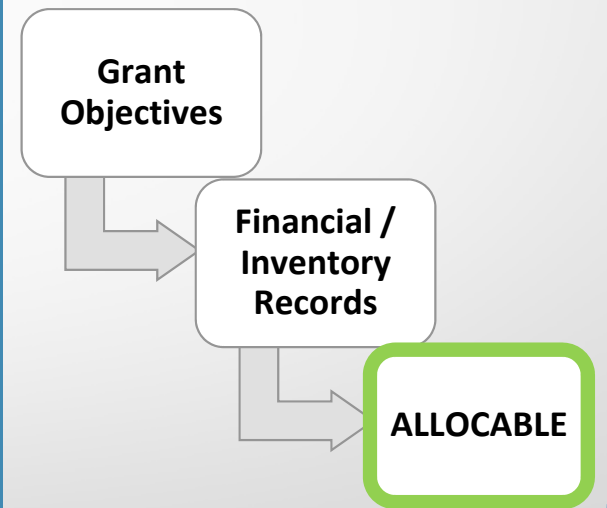
If equipment A is listed on:



If equipment A has gone through the:



If equipment A has links to the grant Project in the:



If equipment A is: **NECESSARY, REASONABLE, ALLOCABLE**
and **CONFORMS** grant term & condition then it is:

ALLOWABLE

All conditions for allowability must be met.

- A cost allocable to an award is not necessarily reasonable
Example: Buy a sport car to transport food
- A reasonable cost may not be allocable to an award
Example: The purchase of a Xerox machine
- A cost may be reasonable and allocable but does not conform to award terms and conditions or defined as unallowed in the regulation
Example: Lobbying costs

-Oh, but is budgeted, therefore allowed!
-Well... it doesn't matter

- NIH Grants Policy Statement:
“The fact that a proposed cost is awarded as requested by an applicant **does not** indicate a determination of **allowability.**”

https://grants.nih.gov/grants/policy/nihgps/HTML5/section_7/7.2_the_cost_principles.htm

- NSF Award and Administration Guide:
It is the **grantee organization that is ultimately** responsible for ensuring that all costs charged to NSF awards meet the requirements of the cost principles contained in 2 CFR § 200, Subpart E, grant terms and conditions, and any other specific requirements... http://www.nsf.gov/pubs/policydocs/pappguide/nsf16001/aag_5.jsp

What are costs under a Federal Agreement?

§200.402 Composition of costs

Total Cost - The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

$$\textit{Total Cost} = \textit{Direct} + \textit{Indirect} - \textit{Credits}$$

Direct

§200.413 Direct costs.

- Can be **identified specifically with a particular final cost objective**, such as a Federal award, or other internally or externally funded activity, or that
- Can be directly assigned to such activities relatively easily with a **high degree of accuracy**



Indirect (F&A)

§200.56 Indirect (F&A) costs

- Indirect (F&A) costs means those costs incurred for a **common or joint purpose benefiting more than one cost objective,**
- **Not readily assignable** to the cost objectives specifically benefitted,
- Indirect (F&A) cost pools **must be distributed to benefitted cost objectives** on bases that will produce an **equitable result** in consideration of relative benefits derived.

Applicable Credits

§200.406 Applicable credits

Refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs.

Examples:

- Purchase discounts
- Rebates or allowances
- Recoveries or indemnities on losses
- Insurance refunds or rebates
- Adjustments of overpayments or erroneous charges

Direct or Indirect (F&A)

§200.412 Classification of costs.

- There is no universal rule for classifying certain costs as either direct or indirect (F&A)
- A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective.

Direct or Indirect (F&A)(Cont.)

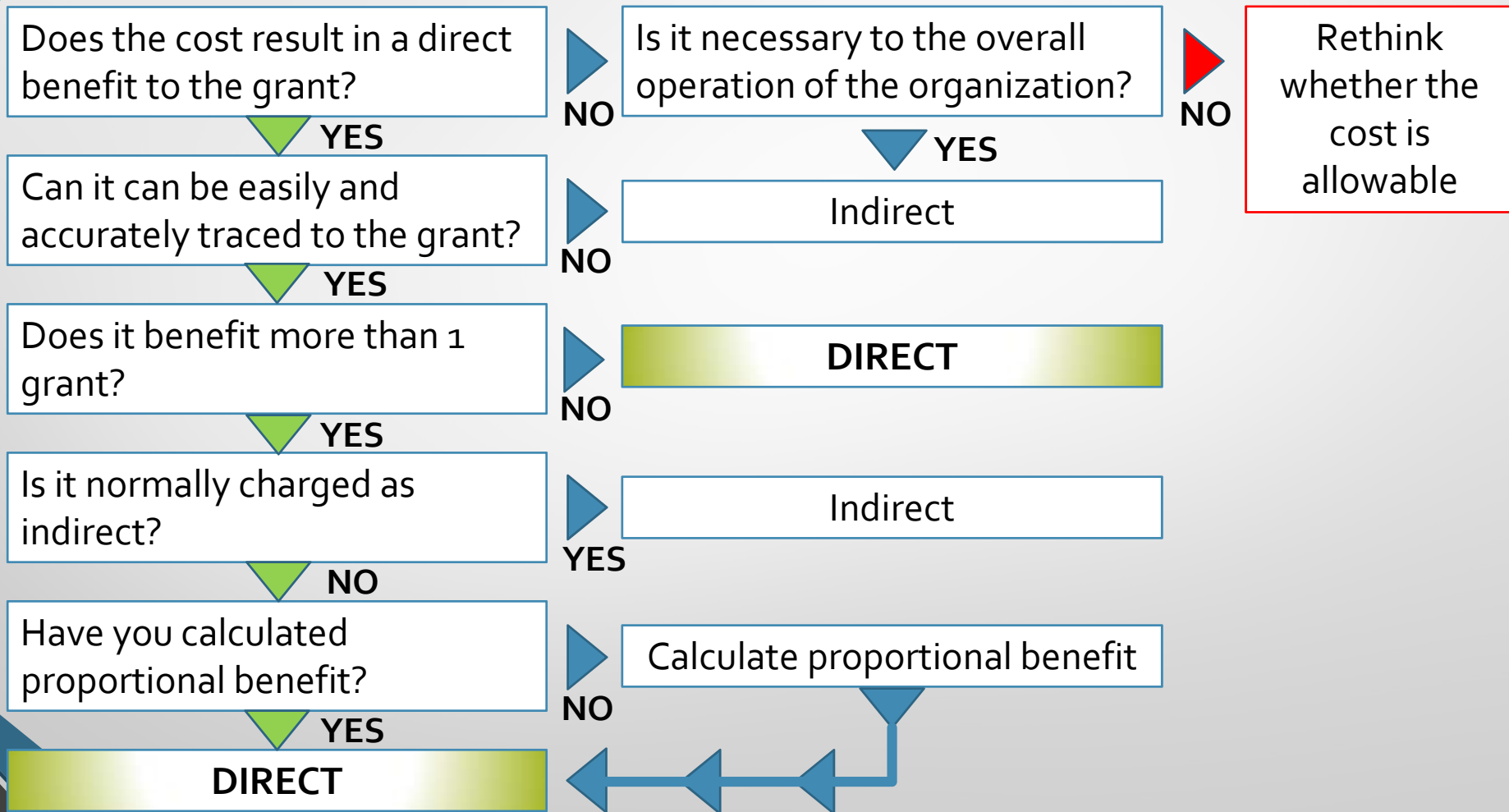
- Item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A)
- Context is important

Consistent Treatment

§200.403 Factors affecting allowability of costs.

"(d) A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost."

Direct / Indirect Decision Tree



Beware of double charging through indirect

Total Cost = Direct + Indirect

Indirect Rate(%) = Indirect / Direct

An organization spends \$10 on indirect costs that relate to the corresponding share of a grant with \$100 in direct costs. Of the \$10 in indirect costs, \$2 represents clerical staff and \$8 to other indirect costs. The organization, under regular circumstances, classify clerical staff as indirect cost.

Therefore the indirect rate is: Indirect

Rate=\$10/\$100=10%

Double charging explained

Normal Calculation:

- **Total Costs** = $\$100 + 10\% * 100 = \110

Even though the grant does not has any special clerical requirements (like circumstances), in its budget a \$2 line was added for clerical support that totalized the direct amount to \$102

- **Total Costs** = $\$102 + 10\% * 102 = \112.20
- **\$2.20 Over-Charged**



Cost Principles Applicability

- The applicable costs principles for an organization are determined by the type of the organization
- Sub-recipients do not grandfather cost principles applicability

Example:

A for-profit institution entered in an award as a sub-awardee with an Institution of Higher Education. Although the prime awardee is governed by the 2 CFR 200 the for-profit institution has to comply with 48 CFR 31.2.

Cost Principles Applicability

Type of Organization	Applicable Cost Principles Regulation
College or University	2 CFR 200
State, Local, or Indian Tribal Government	
Nonprofit Organization	

Cost Principles Applicability

Type of Organization	Applicable Cost Principles Regulation
Profitmaking Organization	48 CFR 31.2
Hospital	Cost principles used by awarding agency, usually 45 CFR 75, Appendix IX

Selected Items of Costs (§200.420-§200.475)

- **Establishes the allowability** of specific cost items.
- **Establishes guides on the allocation of costs** (direct vs indirect)
- If a cost is not found on this list, it does not mean that is allowable or unallowable. Judgement should be exerted using similar or related items of cost
- In case of a discrepancy between the provisions of a specific Federal award and the provisions in the items of costs, **the Federal award governs**

Selected Items of Costs

UG Section	Description
§200.420	Considerations for selected items of cost.
§200.421	Advertising and public relations.
§200.422	Advisory councils.
§200.423	Alcoholic beverages.
§200.424	Alumni/ae activities.
§200.425	Audit services.
§200.426	Bad debts.
§200.427	Bonding costs.
§200.428	Collections of improper payments.
§200.429	Commencement and convocation costs.

UG Section	Description
§200.430	Compensation—personal services.
§200.431	Compensation—fringe benefits.
§200.432	Conferences.
§200.433	Contingency provisions.
§200.434	Contributions and donations.
§200.435	Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements.
§200.436	Depreciation.
§200.437	Employee health and welfare costs.
§200.438	Entertainment costs.
§200.439	Equipment and other capital expenditures.

Selected Items of Costs

UG Section	Description
§200.440	Exchange rates.
§200.441	Fines, penalties, damages and other settlements.
§200.442	Fund raising and investment management costs.
§200.443	Gains and losses on disposition of depreciable assets.
§200.444	General costs of government.
§200.445	Goods or services for personal use.
§200.446	Idle facilities and idle capacity.
§200.447	Insurance and indemnification.
§200.448	Intellectual property.
§200.449	Interest.

UG Section	Description
§200.450	Lobbying.
§200.451	Losses on other awards or contracts.
§200.452	Maintenance and repair costs.
§200.453	Materials and supplies costs, including costs of computing devices.
§200.454	Memberships, subscriptions, and professional activity costs.
§200.455	Organization costs.
§200.456	Participant support costs.
§200.457	Plant and security costs.
§200.458	Pre-award costs.
§200.459	Professional service costs.

Selected Items of Costs

UG Section	Description
§200.460	Proposal costs.
§200.461	Publication and printing costs.
§200.462	Rearrangement and reconversion costs.
§200.463	Recruiting costs.
§200.464	Relocation costs of employees.
§200.465	Rental costs of real property and equipment.
§200.466	Scholarships and student aid costs.
§200.467	Selling and marketing costs.
§200.468	Specialized service facilities.
§200.469	Student activity costs.

UG Section	Description
§200.470	Taxes (including Value Added Tax).
§200.471	Termination costs.
§200.472	Training and education costs.
§200.473	Transportation costs.
§200.474	Travel costs.
§200.475	Trustees.

Selected Items of Costs - Compensation for Personal Services (§200.430)

- All remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, **including but not necessarily limited to wages and salaries**
- **Consistently applied** to both Federal and non-Federal activities
- Reasonableness - **Consistent with that paid for similar work** in other activities of the non-Federal entity
- The non-Federal entity establishes a **consistent written definition of work covered by IBS**

Selected Items of Costs - Compensation for Personal Services (§200.430)

- **Salary basis**
- Charges to Federal awards for salaries and wages **must be based on records** that accurately reflect the work performed.
- The total salaries charged to Federal awards including extra service pay are **subject to the Standards of Documentation**
- Charges for work performed on Federal awards by faculty members having only part-time appointments will be determined at a rate not in excess of that regularly paid for part-time assignments.

Selected Items of Costs - Compensation for Personal Services (§200.430)

Example:

Item of Cost - Overtime pay for counselors who work with refugees to help locate housing, relatives, and other assistance after a severe earthquake

Allowability

Allowable

Direct / Indirect

Direct

Citation in 2 CFR 200

200.430(a)

Selected Items of Costs - Entertainment

(§200.438)

- Cost of entertainment, including amusement, diversion, and social activities and any associated costs are **UNALLOWABLE**
- Otherwise where:
 - Specific costs that might be considered entertainment have a programmatic purpose
 - Authorized either in the approved budget or prior approval



Selected Items of Costs - Entertainment

(§200.438)

Example:

Item of Cost - Expenses for an organization-wide picnic

Allowability

Unallowable

Direct / Indirect

N/A

Citation in 2 CFR 200

200.438

Selected Items of Costs - Materials & Supplies (§200.453)

- **Cost for materials, supplies, computing devices and fabricated parts** necessary to carry out a Federal award are ALLOWABLE
- Must be **charged at their actual prices**, net applicable credits.
- Incoming **transportation charges** are a proper part of materials and supplies costs
- **Charged as direct cost**



Selected Items of Costs - Materials & Supplies (§200.453)

Example:

Item of Cost - Costs of paper examination gowns for a mobile clinic serving migrant worker populations

Allowability

Allowable

Direct / Indirect

Direct

Citation in 2 CFR 200

200.453

Selected Items of Costs - Travel (§200.474)

- Charges **consistent** with your organizational reimbursement policy
- **Normally allowed** in your organization for non-federal funded activities
- Lodging and subsistence is allowed
- Commercial air travel is allowed - least expensive unrestricted accommodation class offered by commercial airline

Selected Items of Costs - Travel (§200.474)

Example:

Item of Cost - First Class air fare for a PI with a broken leg

Allowability

Allowable

Direct / Indirect

Direct

Citation in 2 CFR 200

200.474.e.(v)

Selected Items of Costs

<https://www.rpi.edu/dept/finance/docs/research/UGCostPrinciplesReferenceGuide.pdf>

Description	Code Section	Directly Chargeable	Prior approval
Admin & Clerical Salaries	200.413, 200.430	Yes, if they are integral to the project's objectives.	Yes, justification must explain integral nature to the project.
Computing Devices	200.453	Yes, provided they are essential and allocable to the project.	Yes, justification must contain detailed itemized list
Entertainment	200.438	No, unless cost is specific and has programmatic purpose to the project.	Yes, justification must explain the programmatic purpose.
Exchange Rates	200.440	Yes	Yes, if the change requires additional funding or a reduction in scope.

Selected Items of Costs

Description	Code Section	Directly Chargeable	Prior approval
Goods or Services for Personal Use	200.445	No, unless they are essential and allocable to the project.	Yes, for housing. Justification must explain how housing or housing allowance is essential and allocable.
Participant Support Costs	200.456, 200.75	Yes, now universally across all agencies.	Yes.
Publication and Printing	200.461	Yes, even if incurred outside the period of award before closeout.	No.
Rearrangement & Reconversion Costs	200.462	Yes, provided they are essential and allocable to the project.	Yes, justification must explain how facility modifications directly benefit the project.

Cost Principles Applied on the Job

Pre-Award

Budget Development and Reviewing

- Every cost must be allowable, allocable, reasonable and necessary
- Just because the categories of cost are allowable, this does not mean that the individual costs included in those categories are automatically allowable

Question: It is necessary, allocable, reasonable, and allowable to include a budget line for 10 flights per year to the agency program office?

Cost Principles Applied on the Job (Cont.)

Pre-Award

- Direct or Indirect Costs management
 - Rate on the proposal is in accordance with the specific grant, agency limits, and/or negotiated rate
 - Consistency, between grants, identifying cost objectives as direct or indirect

Example: Commercial space rent for a clinic charged as direct in grant A and as indirect on grant B

Cost Principles Applied on the Job (Cont.)

Pre-Award

- Regulatory or statutory limits or exclusions of certain costs and proposed grant agreement

Example: An agency plans to fund a grant for land acquisition but limit the use of federal funds to the **actual acquisition only**, excluding all related costs, as financing, lawyers or other costs related to the acquisition. Therefore the budget can only include the net price to be paid for the land

Cost Principles Applied on the Job (Cont.)

Post-Award

- Spending decisions
 - Is the item or service **needed for the grant project**?
 - Is the purchase included in the **approved grant budget**?
 - Does it exist elsewhere **in our inventory**? If so, can we use it for the grant project instead of buying another one?
 - Is there is a **less expensive alternative** to purchase, e.g., leasing?

Cost Principles Applied on the Job (Cont.)

Close-out: Basics for documenting costs related to **items or services:**

- Include costs in the proposal budget
- For costs requiring prior approval, not explicitly included in the approved budget, get written authorization from the awarding agency prior of the expense
- Document the purchase decision
- Save proof of payment
- Record purchase on accounting system link to the grant
- Document receipt of the item or service
- Inventory control over purchase assets

Cost Principles Applied on the Job (Cont.)

Close-out: Basics for documenting costs related to **salary and wages:**

- Activity reports must reflect an **after the fact distribution** of the actual work
- Activity reports must account for the **total activity** for which the employee is compensated
- Activity reports must coincide with **one or more pay periods**
- Charges must be based on documented approved **payrolls**
- **The employee or a direct supervisory official** of the employee must sign the report
- **Budget estimates do not qualify** as support for charges to awards

Common Problems

- There are costs that repeatedly catch the attention of regulators.
- Even with the streamlining of the UG, there still exist gray areas that require **analysis and judgement**.
- **Cost allowability issues**, big or small, are the center of discussion between staff diverting the attention from the purpose of a given program.
- **Large costs disallowances** may doom some institutions since some of them do not have the possibility to absorb them .
- Best policy to avoid issues is to **DOCUMENT!!!**

Cost Justification Documentation

Whenever the allowability is not clear, you should do the following before taking the decision and keep documentation for each case:

- Document the **rationale for your decision**. Describe your process on how you concluded a cost is allowable. If you are not able to write this concisely and logically, probably you should not go forward with the cost.
- Evidence **prior approvals**.
- Make sure the **regulations and/or terms & conditions** do not contradict your decision.

Research and document existing cases (**internal and external**)

Compensation issues

Salaries

- Salary **appears too high for the position**
 - Use salary surveys for geographic area
 - Research your local labor market and document this
- Salary **too high for the qualifications** of the individual
 - Should have a written policy on how merit and step increases are awarded
 - Document all salary changes in the personnel file

Compensation issues

Salaries

- Salary too high when compared to other similar positions
- Institution's salary policy should not distinguish based on source of funds
- Apparent inequities should be due to individual qualifications, document well these differences in the personnel file



Compensation Issues

Level of Effort

- Key personnel specify level of effort in grant proposals.
- The **approval of the grant does not mean that I'm free to charge that level automatically** without additional documentation.
- **Time & Effort reports are not explicitly required.** UG establishes the Standards for Documentation of Personnel Expenses. However, there is not enough evidence as to what will be considered enough documentation under these standards.



If you have a validated T&E system; keep it!!

Compensation Issues

Level of Effort

- Charging exactly the same percentage as budgeted suggest estimates were used for charging instead of after the fact or real effort.
- **Double dipping** of administrators like Deans, department heads, etc. Usually this kind of personnel charges are included in an indirect cost pool, therefore charging the full salary directly to an award may raise a double charge situation. Additionally, the administrative responsibilities might take away percentage from the grant activities. Leave an allowance for administrative tasks. (i.e. 20%).

Compensation Issues

Level of Effort

- Time sheet **not available or insufficient**. The timesheet tracks time on grant work only and not all activities.
- After the fact salary costs transfers that appear to match available funds and/or budget.
- Timesheets are **unreasonably consistent** (all month 8:00AM to 5:00PM).
- Salaries charged directly to grants that under like circumstances are treated as indirect.

Compensation Issues

Other issues:

- Promotions
- Firing
- Hiring
- Overtime
- Bonuses
- Allocation of fringe benefits rate

Examples:

- Charges without prior approval
- Charges to a grant of only the overtime.
- Regular overtime charges during long periods.
- Non proportional overtime charges

Question: Could you identify problematic situations on these issues?

Conflicts of Interest

§200.318 (c)(1) General procurement standards.

A conflict of interest exist when:

- the employee, officer or agent;
- any member of his or her immediate family;
- his or her partner;
- or an organization that employs or is about to employ any of the above;

Has a financial or other interest in the firm selected for a contract or grant.

Conflict of Interest

Situations it may occur:

- buyer / vendor
- employer / applicant
- client / consultant
- service provider/
beneficiary
- lessee / lessor

Transactions not entirely prohibited, but they should be addressed to ensure federal funds are not misused.

Cost Sharing / Matching

Cost sharing disallowances do occur

Common issues:

- Accounting system does not capture matching
- Insufficient documentation for matching efforts
- Unclear or lack of sub-recipient matching
- Unclear valuation of in-kind contributions



Managing Questioned Costs

Be prepared to:

- **Document** your arguments thoroughly
- Research **agency policies & procedures**
- Research the **appeals processes for the agency**
- Prepare your organization for the **economic impact**



Internally Recognized Questioned Costs

Strong internal controls may/should alert a recipient of questionable charges internally. When you find such costs, you may follow these steps:

- **Consult** the cost principles, award, program/agency regulations and internal policies to conclude whether the cost is allowable/unallowable
- If you determine the **cost is unallowable**, make sure **you don't charge it to the grant** neither through direct nor indirect

Internally Recognized Questioned Costs

- **If you determine the cost is allowable**, write your research, decision, and citations in case you need it down the road
- If unsure, **consult a responsible agency official** in writing and procure their answer in writing as well. **Officials approval are not a guarantee that the cost will not be questioned** by a higher authority. However, it is a strong argument to persuade a regulator of making the unallowability determination in the first place

Externally Recognized Questioned Costs

When a questioned costs are pointed out by regulators, **don't try to defend everything on the spot.** Unless you are sure of your answer and dropping out a finding at this stage will reduce significantly the effort (yours and regulator's) of trying to document the decision at a later stage. **Defending an allowability decision poorly, will harm your credibility.**



Externally Recognized Questioned Costs

Notify that the issue will be reviewed and a response prepared. But make sure you:

- **Understand the questioned cost** as to why, by which authority and exactly what documentation the regulator is using to base his/her decision
- Find out **when the response is required**
- Identify who will ultimately make the decision

Externally Recognized Questioned Costs

Formal response will vary depending on the unallowability determination.

- **Lack of documentation** - look for the documentation, often documentation is misfiled, etc
- **Failure to comply with requirements** - Provide documentation on what authorities(policies, cost-principles, etc) you based your allowability determination. Provide specific citations and demonstrate why your determination is more appropriate than that of the auditor

Practice Session

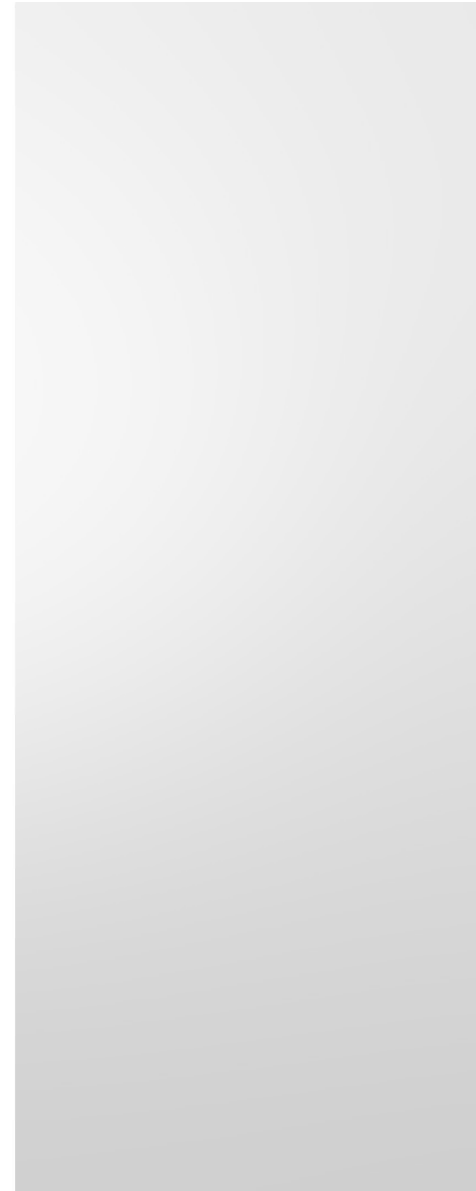


Practice Session Discussion



REVIEW

The image features the word "REVIEW" in large, bold, green 3D block letters. A magnifying glass with a silver frame and a black handle is positioned over the letter "V", highlighting it. The entire graphic is set against a white rectangular background.



References

- PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
- Management Concepts - Advanced Cost Principles - Avoiding Problem Areas & Responding to Questioned Cost Student Guide
- Management Concept - Uniform Administrative Requirements for Federal Grants: 2 CFR 200 (Subparts A through D) Student Guide
- Management Concept - Cost Principles for Federal Grants 2 CFR PART 200 (SUBPART E) AND FAR 31.2 Student Guide
- Management Concepts - Developing & Monitoring Indirect/F&A Cost Rate Proposal Student Guide
- Uniform Guidance - How does this affect my Grant?, Jason Galloway, Associate Controller HSC Contract and Grant Accounting
- Rensselaer Research Administration & Finance: Uniform Guidance Cost Principles Reference Guide, <https://www.rpi.edu/dept/finance/docs/research/UGCostPrinciplesReferenceGuide.pdf>
- NSF Award and Administration Guide, http://www.nsf.gov/pubs/policydocs/pappguide/nsf16001/aag_index.jsp
- NIH Grants Policy Statement, <http://grants.nih.gov/policy/nihgps/index.htm>