

SPA's TOP 10 LIST

Unallowable / Questionable Costs

1. Items such as alcohol, entertainment/social expenses, first class travel, legal fees, and losses (overruns) on sponsored agreements are unallowable. (See OMB Circular A-21, section J and/or Unallowable Costs on Sponsored Projects - Policies and Procedures via <http://spa.wustl.edu/>).
2. In addition to items mentioned above, the sponsoring agency's guidelines (i.e., NIH Grants Policy Statement) or the actual terms of the agreement may also deem certain costs unallowable (i.e., equipment, PI salary, consultant fees...).
3. Some sponsoring agencies or awards have restrictions on foreign travel. Check the agency guidelines and/or award notice for clarification.
4. Personal costs such as in-room movies, dry cleaning, tourist excursions are unallowable.
5. Equipment purchased within 90 days of the project end date may be considered unallowable if not properly justified and/or the benefit extends beyond the project end date.
6. General-purpose equipment such as fax machines, copies, office furniture and computer equipment cannot be directly charged to a sponsored project unless the item is primarily or exclusively used in the actual conduct of research.
7. Graduate student tuition cannot be charged to a research project, unless it is a training grant (i.e., T-32 or fellowship award).
8. Fines and penalties such as excess baggage charges, fees to re-book flights, and parking/traffic tickets are usually unallowable unless sufficient and appropriate justification is provided.
9. Charitable gifts or donations are unallowable. An example would be sponsoring a table at an event.
10. Purchases from non-scientific suppliers such as Schnucks, Target, and Home Depot will attract additional questions and scrutiny from SPA staff and internal/external auditors. Make sure that purchases from these stores are directly related to project and are clearly identified. In most cases, a trail document with a detailed explanation should be attached to the transaction.