

COSTS REQUIRING PRIOR FEDERAL APPROVAL

The *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200) identify some costs as requiring the prior written approval of the awarding agency. Following is a list of those costs, along with the federal definitions of key terms. (Note: If a cost listed below was adequately identified and justified in the proposal budget and the budget was reviewed and awarded by the federal agency, the cost is generally considered approved. The focus here is on costs that are newly introduced after the award has been made.)

- Computing devices, including computers, computer peripherals, tablets, and smartphones*
- Equipment and other capital expenses (see the definition below)
- Materials and supplies*
- Participant support costs (see the definition below)
- Publication and printing costs
- Rearrangement and reconversion costs (space alteration)
- Salary costs associated with administrative or clerical services*
- Scholarships, fellowships, and other programs of student aid
- Student activity costs (see the definition below)
- Real property (see the definition below)

*The costs marked with an asterisk above must be determined to be project specific as opposed to general purpose in nature before they can be charged directly to a federal award. See ORS' *Guidelines on Charging Administrative Costs to Federal Grant Awards* for details regarding this.

Following are the definitions referred to above:

Equipment: Tangible personal property (including technology systems) having a useful life of more than one year and a per-unit acquisition cost of \$5,000 or more.

Capital expenses: Expenditures to acquire or significantly improve tangible or intangible assets such as land, buildings, equipment, and intellectual property (including software) having a useful life of more than one year and a value of \$5,000 or more.

Participant support costs: Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

Real property: Land, including land improvements, structures, and attachments, but not including moveable machinery and equipment.

Student activity costs: Costs incurred for intramural activities, student publications, student clubs, and other student activities.