

<b>Administrative Salaries</b>	Salaries of administrative and clerical staff (Uniform Guidance 200.413) should normally be treated as F&A costs, but may be allowable as direct costs if appropriately justified and if the charges meet all of the following criteria: costs are required by the project's scope of work; costs can be specifically and easily identified to the project; and costs represent a special need that could be classified as an unlike circumstance
<b>Advertising</b>	Allowable only for recruitment of staff, research subjects, procurement of goods and services, and any other specific purpose. Must be approved by sponsor and specified in terms and conditions of the award. It must be necessary to meet the requirements of the grant project or activity. Procedures must also follow CUNY and Research Foundation of CUNY guidelines
<b>Alcoholic beverages</b>	<b>Unallowable</b>
<b>Alterations &amp; Renovations</b>	Alterations and renovations are defined as work required to change the interior arrangements or other physical characteristics of an existing facility or installed equipment so that it may be more effectively utilized for its currently designated purpose or adapted to an alternative use to meet a programmatic requirement. New construction is <b>unallowable</b> unless specifically authorized.
<b>Alumni/ae Activities</b>	<b>Unallowable</b>
<b>Animals</b>	Allowable for acquisition, care and use of experimental animals
<b>Bad Debts</b>	<b>Unallowable</b>
<b>Books and Periodicals</b>	Allowable as a direct cost only when required for the performance of the project. Must be approved by the sponsor.
<b>Cash donations to other organizations, including universities</b>	<b>Unallowable regardless of the recipient</b>
<b>Commencement and Convocation</b>	<b>Unallowable</b>
<b>Communications</b>	This includes costs for long distance, telephone calls, surveys, postage, etc. This is only allowable when it can be specifically identified to the project and added as direct costs. This must be well identified and approved by the sponsor.
<b>Computers, iPads, tablets, etc.</b>	Computer charges must meet the same fundamental standards as all other charges to federal awards: <ol style="list-style-type: none"> <li>1. They must be reasonable: There must be an informed, prudent decision regarding the cost, utility, and value to the project</li> <li>2. They must be allowable: There may not be a sponsor restriction on these purchases, either in the sponsor's general regulations, or specifically in the award documentation</li> <li>3. They must be directly allocable: The primary/principle use of the computer and related costs must be directly allocable to the purpose, goals, and activities of the funded projects.</li> <li>4. They must be necessary for the project: Computers must be essential for project activities; and use should be sufficiently tracked to be adequately justified in the event of audit.</li> </ol>

	<p>Computers may be an allowable charge to a federal grant under two general scenarios: The computers/laptops are functioning as or in direct support of specialized scientific equipment; the following criteria be used as a guide to allowability (not all required):</p> <ol style="list-style-type: none"> <li>1. Computer is actually connected to scientific equipment or used in lab/field research</li> <li>2. Computer is not used, or rarely used, for any non-project purpose</li> </ol> <p>b) The computer is specifically identifiable to a grant as an “unlike circumstance”; this requires similar documentation to other administrative costs such as office supplies and local telephone service. An unlike circumstance occurs when the item being charged is used in a way that is directly related and specifically identifiable to the project, but its use is unlike the common use of the item in conducting normal university business.</p>
<b>Construction Services</b>	Only allowable when the program legislation includes specific authority to construct facilities. <b>Otherwise unallowable.</b>
<b>CUNY Tax Levy Employees</b>	Full-time, 12-month, tax levy employees cannot be paid additional compensation through the Research Foundation of CUNY. Faculty on a 9-month appointment cannot receive additional compensation during the academic year. Faculty may receive up to 3 months summer salary through their grant. If devoting 100% of the 3 months to sponsored projects, no other activity is allowed during that time. Part-time tax levy employees may be paid through the Research Foundation of CUNY but require multiple position approval from their CUNY Supervisor and HR and any other documentation requested.
<b>Entertainment</b>	Costs of entertainment are <b>unallowable</b> except for specific costs which have a programmatic purpose and are authorized either in the approved budget for the award or with prior written approval from the sponsor
<b>Fundraising, lobbying and public relations costs</b>	<b>Unallowable</b>
<b>Goods or services for employee personal use</b>	<b>Unallowable</b>
<b>Gratuity</b>	<b>Unallowable</b>
<b>Honoraria</b>	An honorarium is a one-time payment made to non-employees for a particular type of service or achievement expense such as speaker, guest lecturer, panel participant, etc. Honorariums cannot be paid to CUNY or RF employees. Honorariums are subject to IRS taxes.
<b>Membership costs</b>	These are costs in community organizations, country clubs or social or dining clubs and are <b>unallowable</b> . Costs of memberships in organizations whose primary purpose is lobbying are unallowable. Membership and subscription costs related to award SOW and conference registrations are allowable
<b>Memorabilia or promotional material</b>	<b>Unallowable</b>
<b>Moving or relocation costs</b>	<b>Unallowable</b>
<b>Office Supplies</b>	<b>General supplies such as pens, paper, toner, etc., are unallowable</b>

<b>Publication, documentation, and dissemination</b>	Costs of documenting, preparing, publishing, disseminating, and sharing research findings and supporting material are allowable. Page charges for scientific and engineering journal publication are allowable where the research papers report work supported by the grant, and the charges are levied impartially on all research papers published by the journal, whether by non-government or by government authors.
<b>Selling and marketing costs</b>	<b>Unallowable</b>
<b>Sponsor restricted costs</b>	Costs that are expressly restricted by a sponsor or mutually agreed to be <b>unallowable</b> in awards terms and conditions
<b>Student Stipends</b>	Scholarships and student aid costs (stipends) are allowable only when the purpose of the federal award is to provide training to selected participants and the charge is approved by the federal awarding agency. The National Institutes of Health Grants Policy statement states that stipends are not allowed on research grants. The National Science Foundation allows for stipends only in support of participants or trainees at conference, meetings, symposia, training activities, and workshops. Stipend payments are not salary. The PI does not control the outcome of the individuals work product. The stipend is received regardless of outcomes. Stipends are subject to IRS laws. Stipends are not for work performed.
<b>Travel -certain costs</b>	Travel costs should be reasonable and in compliance with university policy. On state awards, travel must follow state rules. On federal awards the Fly America Act applies. The Fly America Act requires that foreign air travel funded with federal dollars be performed on U.S. flag air carriers, unless one has a good reason not to