

POTENTIALLY PROBLEMATIC EXPENSES ON AWARDS
Administrative and Other Expenses that may be *problematic*
if charged to a Sponsored Project

Expense Category	Federal or Flow Thru Funds*	Non-Federal Awards	Examples
Alcoholic Beverages	Never	Almost never	Alcohol as part of meals, entertainment, or other social events.
Bank Fees for Credit Cards, Cash Advances or Gift Cards	Never or very rarely	May be allowable if Terms & Conditions permits	Credit cards fees such as bank transaction fees, fees for gift cards (for research participants). NOTE: Bank fees related to the processing of credit card transactions initiated at UD are <i>allowable</i> if an award requires the collection of revenue and the credit card fee can be associated to the original expense incurred by the University and is an allowable cost to the grant.
Local Meals for UD personnel (Exception: personnel recruitment is allowed when hiring for the award)			Meals or snacks for UD faculty, staff or students, or local restaurants.
General Office Furniture			Desks, chairs, filing cabinets, tables, rugs, etc.
General Copying and Printing			Copies from University Printing services or from outside vendor, business cards
iPad	Rarely allowable; additional justification required	May be allowable if Terms & Conditions permits	Purchase of iPad or similar device such as a Kindle Fire or Samsung Galaxy
Cell phone purchase or usage			Purchase of a cell phone or monthly usage charges
Other phone equipment			Purchase of phones or pagers and basic line charges, local calls (Long distance charges attributable to a grant may be allowable)
Airline – Seat Upgrades			Upgrades to business or first class
Travel– Expediting Fees			Airline expedite fees, TSA Trusted Traveler Programs, expedited passport fee
Expense Category	Federal or Flow Thru Funds*	Non-Federal Awards	Examples

Airport Lounge Fees	Rarely allowable; additional justification required	May be allowable if Terms & Conditions permits	Admirals Club (American), United Club, Sky Club (Delta) US Airways Club, etc.
Travel or medical insurance			Travel insurance, additional car insurance coverage and accident & life insurance are prohibited by University Policy (3-7)
Subscriptions for Periodicals or Newspapers			Subscriptions to magazines, journals or newspapers unless it is clearly demonstrated by the PI that the subscription is specific to a particular project.
Dues & Membership			Professional Organization Membership fees
Computer - desktop laptop or notebook	May be allowable with sufficient justification, documentation	May be allowable if Terms & Conditions permits	Personal computers
Computer hardware			Computer components such as monitor, hard drive, video card, RAM, mother board, power supply, printer, mouse, keyboard, etc.
Software			Application software System software
Telephone & Internet Expense			Fee for basic telephone costs for having a phone. Phone or data line installation costs. Toll calls allowable if specifically related to grant.
Postage & Mail			Postage/stamps: US Mail, FEDEX, UPS, etc. Overnight delivery services
Foreign airfare**			Travel outside the U.S. (including Canada and Mexico)
Internet access while traveling			WiFi or internet access costs in hotels or other locations
Local Meals for visitors or other non-UD people	May be allowable if specifically itemized in the budget	May be allowable if Terms & Conditions permits	Meals or snacks for UD faculty, staff or students, including catering or local restaurants.
General Office Supplies			Pens, paper, ribbons, disks, folders, organizers, scissors, calculator, etc.

* EXCEPTIONS – An approved budget may include specific items that are usually unallowable. In such cases, the approved budget overrides this chart.

**Federal Grants and Foreign Travel – If an award includes foreign travel, compliance with the Fly America Act and Open Skies Agreement are required.