

Budget Development Checklist October 2013

This checklist provides a University of Washington determination of allowability as a cost on a federal budget. In most cases, a cost would be deemed allowable if it is included in the budget and not specifically disallowed by the sponsor when the award is made. Users of this checklist must always take into consideration the terms and conditions of their particular award and the allowability of a particular cost in making the final determination about whether or not to include the cost in the budget. Researchers should also be aware that an auditor may not make the same interpretation about allowability as does the UW. Any cost deemed by an external auditor as unallowable must be reimbursed from the budget of a faculty member, department or school. Questions about allowability should be directed to Research Accounting & Analysis or the Office of Sponsored Programs.

	Allowable Charge to a Federal Grant?	Object Code
01 – Salaries and Wages, and Associated Fringe Benefits		
<input type="checkbox"/> Instruction and Research Faculty	YES	01-11 to 01-14
<input type="checkbox"/> Auxiliary Teaching Staff	YES	01-21 to 01-24
<input type="checkbox"/> Graduate School Student Appointments--Teaching Staff	YES	01-33 & 01-34
<input type="checkbox"/> Graduate School Student Appointments--Non-Teaching Staff	YES	01-43 & 01-44
<input type="checkbox"/> Postdoctoral Research Trainee	YES	01-51 to 01-54
<input type="checkbox"/> Classified Staff	YES¹	01-61 to 01-69
<input type="checkbox"/> Professional Staff	YES¹	01-71 to 01-78
<input type="checkbox"/> Graduate Stipends	YES	01-91 to 01-94
02 – Personal Service Contracts and Other Purchased Services		
<input type="checkbox"/> Costs associated with human subjects review at foreign location	YES	02-08
<input type="checkbox"/> Research subject payment, transportation and hospitality (e.g., beverage)	YES	02-08
<input type="checkbox"/> Analysis fee for a specimen; laboratory services	YES	02-30
<input type="checkbox"/> Independent contractor	YES	02-95
<input type="checkbox"/> Translator	YES	02-95
03 – Other Contractual Services		
<u>Communication & Technology (for Business Purposes)</u>		
<input type="checkbox"/> Long distance charges – conference calling service, bridge lines, UWATTS	YES	03-02
<input type="checkbox"/> International cell	YES²	03-03

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³If the expense was not included in the original budget but becomes necessary after the grant was awarded, explicit sponsor approval is required prior to an expenditure.

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	Allowable Charge to Federal Grant?	Object Code
<input type="checkbox"/> Pre-paid phone cards, SIM card	YES²	03-08
<input type="checkbox"/> Internet charges, including access charge in hotels	YES²	03-08
<input type="checkbox"/> Charges for voice or data roaming	YES²	03-08
<input type="checkbox"/> Technical support at the foreign location	YES	03-64
<u>Vehicles (for Business Purposes at Foreign Location)</u>		
<input type="checkbox"/> Fuel and oil	YES	03-12
<input type="checkbox"/> Vehicle maintenance	YES	03-33
<input type="checkbox"/> Replacement tires	YES	03-33
<input type="checkbox"/> Customs or duty fees for vehicle, if purchased outside the foreign location	YES, if the purchase is approved	03-69
<input type="checkbox"/> Vehicle storage fee	YES	03-89
<u>Procurement (for Business Purposes)</u>		
<input type="checkbox"/> Shipping cost for purchased item to foreign location	YES	03-24
<input type="checkbox"/> Duty or customs fees	YES	03-69
<input type="checkbox"/> VAT (Value Added Tax) on purchases made in foreign locations	NO	03-69
<input type="checkbox"/> Expediter fees to facilitate entry of purchased item (e.g., scientific equipment) into foreign location	YES	03-69
<input type="checkbox"/> Storage fees at port of entry	YES	03-89
<u>Insurance (for Business Purposes)</u>		
<input type="checkbox"/> In-country health insurance to supplement UW employee's state-side plan	YES	03-25
<input type="checkbox"/> Mandatory UW international health insurance for undergrad or graduate student affiliated with an international project	YES	03-25
<input type="checkbox"/> Property insurance to cover lost, damaged or stolen UW property used abroad	YES	03-25
<input type="checkbox"/> Potential in-country insurance requirements for equipment, property, worker's compensation, auto, general disability, health insurance and/or professional malpractice	YES	03-25
<u>Services (for Business Purposes)</u>		
<input type="checkbox"/> Photocopying	YES²	03-51
<input type="checkbox"/> Mailing costs (e.g., Fedex)	YES²	03-53
<input type="checkbox"/> Faxing	YES²	03-69

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	Allowable Charge to Federal Grant?	Object Code
<u>Wire, Credit Card Transaction & Foreign Bank Fees</u>		
<input type="checkbox"/> Wire fees (for field advance to a domestic or foreign bank account; salary to UW employee working abroad; payments to vendors, independent contractors and/or other service providers)	YES	03-69
<input type="checkbox"/> Credit card transaction fees in foreign settings	YES	03-69
<input type="checkbox"/> US and foreign bank fees for processing a wire initiated by the UW	YES	03-69
<input type="checkbox"/> Foreign ATM transaction and bank account fees	YES	03-69
<input type="checkbox"/> Currency conversion fees	YES	03-69
<u>Facilities (for Business Purposes)</u>		
<input type="checkbox"/> Rent (e.g., office, lab)	YES	03-80
<input type="checkbox"/> Furniture	Requires explicit sponsor approval prior to submission ³	03-81
<input type="checkbox"/> Safe to store cash	Requires explicit sponsor approval prior to submission ³	03-90
<input type="checkbox"/> Utilities (e.g., lights, water, garbage)	YES	03-99
<input type="checkbox"/> Cleaning fee	YES	03-99
<input type="checkbox"/> Grounds maintenance	YES	03-99
<input type="checkbox"/> Local sentry, guard, alarm system and/or night watch security services	YES	03-99
<input type="checkbox"/> Alterations and/or renovations to work space that cost under \$25,000	YES	03-60
<input type="checkbox"/> Alterations and/or renovations to work space that cost over \$25,000	Requires explicit sponsor approval prior to submission ³	03-60
<input type="checkbox"/> Potential building and equipment enhancements such as bars on windows, smoke alarms, dead bolts, and computers mounted to desks	YES	03-99
<u>Pre-departure Health Consultation (for Business Travel)</u>		
<input type="checkbox"/> Pre-travel health consultation	YES	03-99
<input type="checkbox"/> Required immunizations for entry to the foreign location	YES	03-99

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	Allowable Charge to Federal Grant?	Object Code
<u>In-country Audits</u>		
<input type="checkbox"/> Mandatory in-country audits	YES²	03-99
<u>In-country Legal Consultation</u>		
<input type="checkbox"/> In-country legal consultation regarding the need for legal registration of a UW activity	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> Cost of legal registration, if the UW activity requires registration	Requires explicit sponsor approval prior to submission ³	03-99
<input type="checkbox"/> On-going consultation with in-country legal services regarding operational issues of the UW activity (e.g., HR issues, contract review, work permits)	YES²	03-99
<u>In-country Human Resources Staffing</u>		
<input type="checkbox"/> Cost of staff provided by in-country HR vendor	YES	03-99
<input type="checkbox"/> In-country HR vendor's fee for services	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), staff salary and in-country benefits	YES	03-99
<input type="checkbox"/> If hiring local citizens directly through UW registered entity (e.g., UW Kenya), UW's responsibility for employment and social taxes for local citizens	YES	03-99
<u>Business License Fee for In-country UW Entity</u>		
<input type="checkbox"/> Fee for business license for a UW registered entity (e.g., UW Kenya)	YES²	03-99
<u>Compliance with In-Country Employment and Social Taxes</u>		
<input type="checkbox"/> Employer's responsibility for In-country employment and social taxes for UW employees (the UW employee's responsibility for in-country employment and social taxes is not an allowable expense)	YES	03-93
04 - Travel (for Business Purposes)		
<input type="checkbox"/> Ticketing fee for airline tickets	YES	04-16
<input type="checkbox"/> Airline fuel surcharge fees	YES	04-16
<input type="checkbox"/> Checked baggage fees	YES	04-16
<input type="checkbox"/> Excess baggage fees	YES	04-16
<input type="checkbox"/> Tickets for other ground transportation (e.g., train, bus, ferry)	YES	04-16

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	Allowable Charge to Federal Grant?	Object Code
<input type="checkbox"/> Passport, initial (if needed for business purposes)	NO	04-16
<input type="checkbox"/> Passport, extra pages (if needed for business purposes to accommodate business travel for this project)	YES	04-16
<input type="checkbox"/> Visa, if required by foreign country for entry	YES⁴	04-16
<input type="checkbox"/> Visa expediting service	Generally not allowable	04-16
<input type="checkbox"/> Taxi	YES	04-16
<input type="checkbox"/> Car & driver	YES	04-16
<input type="checkbox"/> Car rental	YES	04-16
<input type="checkbox"/> Parking	YES	04-16
<input type="checkbox"/> Airline tickets	YES (Generally subject to US flag carrier restrictions)	04-31
<input type="checkbox"/> Hotels	YES	04-35
05 - Supplies and Materials (for Business Purposes)		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES²	Under \$2k, 05-40
<input type="checkbox"/> Office supplies (e.g., pens, paper)	YES²	05-64
<input type="checkbox"/> Educational aids (e.g., DVDs, books, whiteboards)	YES	05-65
<input type="checkbox"/> Materials	YES	05-65
<u>Pre-departure Health Consultation (for Business Travel)</u>		
<input type="checkbox"/> Required preventative medications	YES	05-99
<input type="checkbox"/> Malaria prevention supplies	YES	05-99

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	Allowable Charge to Federal Grant?	Object Code
06 – Equipment and Library Materials (for Business Purposes)		
<u>Equipment</u>		
<input type="checkbox"/> Computer, laptop, tablet, hand-held device or other electronic equipment	YES²	Over \$2k, 06-10
<input type="checkbox"/> Back-up generator	Requires explicit sponsor approval prior to submission ³	06-90
<u>Vehicles</u>		
<input type="checkbox"/> Vehicle purchase	Requires explicit sponsor approval prior to submission ³	\$2-5k, 06-90 over \$5k, 06-91
<input type="checkbox"/> Tax and registration fee	YES, if the purchase is approved	Included in above
08 – Student Aid and Other Grants and Subsidies		
<input type="checkbox"/> Stipends paid to graduate and postdoctoral individuals under fellowship and training grants where there is no employer/employee relationship	YES	08-02

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