

## Grant Spending Overview

- Charges should “follow the science”
  - What project will this be used for? Refer to abstracts/compliance approvals (IRB, IACUC)
  - Who is ordering it, and what project do they work on?
  - Must be shipped to project location (FAU)
  - Must be necessary to accomplish the objectives of the project
- Travel or conference fees are ok to charge if:
  - Presenting results of research on that project
  - The purpose of attending the conference directly benefits that project
  - Must include detailed receipts and documentation to support charging it to that grant
  - 3<sup>rd</sup> party sites are restricted on most grants (ie Expedia, Priceline)
  - FAU travel expense reference guide including state approved vendors:  
<https://www.fau.edu/controller/documents/travel/travel-expense-reference-guide-for-employees.pdf>
  - Travel expenses not allowed: personal travel insurance, rental car insurance, traffic fines or parking violations, mileage from home to work place, seat selection on flights, flight insurance, in-flight charges or upgrades
- Meals are ok if:
  - There’s a documented business purpose related to that grant
  - Must include a list of attendees
- Publications are ok if:
  - The grant is acknowledged in the publication
  - If other grants are also acknowledged, charge should be split among all grants
- General charges (bulk lab supplies, Airgas) should be allocated over all grants they are used for
- Computer/Laptops/Tablets
  - Include a justification explaining why it is essential to the project
  - Must go through COM IT to order
- Costs that are usually unallowable:
  - Alcohol
  - Entertainment costs
  - Office supplies
  - General purpose equipment, office furniture
  - Phone and internet charges
  - Journals, books, subscriptions
  - General postage
  - Promotional items
  - Memberships and dues
  - Severance pay and merit pay
  - Tax (FAU’s tax exempt certificate: <https://www.fau.edu/controller/documents/tax-services/tax-exempt-certificate-2018.pdf>)