

## Prior Approval Reference Guide

Administrative Requirement/ Cost Item	Reference/Citation	Description	Is ANNUAL approval available?
Compensation – personal services	2 CFR §200.430(c), (i)(6) and (7); 45 CFR §75.430(c), (i)(6) and (7)	Alternative proposal for personnel expense documentation based on outcomes and milestones for program performance.	Yes
Compensation – fringe benefits	2 CFR §200.431(i)(2)(ii); 45 CFR §75.431(i)(2)(ii)	Costs of abnormal or mass severance pay.	No
	2 CFR §200.431(i)(4); 45 CFR §75.431(i)(4)	Severance payments to foreign nationals employed by the non-federal entity outside the U.S., to the extent that the amount exceeds the customary or prevailing practices for the non-federal entity in the U.S.	No
	2 CFR §200.431(i)(5); 45 CFR §75.431(i)(5)	Severance payments to foreign nationals employed by the non-federal entity outside the U.S. due to the termination of the foreign national as a result of the closing of, or curtailment of activities by, the non-federal entity in that country.	No
	2 CFR §200.431(g)(6)(ii); 45 CFR §75.431(g)(6)(ii),	Pension costs funded after the six month period (or a later period agreed to by the cognizant agency for indirect costs) are allowable in the year funded.	No <sup>1</sup>
	2 CFR §200.431(h)(2); 45 CFR §75.431(h)(2)	Post-Retirement Health Plans costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded.	No <sup>1</sup>
Cost sharing or matching	2 CFR §200.306(c); 45 CFR §75.306(c)	Unrecovered indirect costs may be included as part of cost sharing or matching.	No <sup>1</sup>
Direct costs	2 CFR §200.413(c); 45 CFR §75.413(c)	Direct charging of administrative and clerical staff salaries based on our current use of OCAs to “direct charge.”	Yes

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Equipment	2 CFR §200.313(a)(2); 45 CFR §75.320(c)	Encumber the title of property acquired under a federal award. This will be required only for assets with value greater than \$5,000, based on FDOE Green Book instructions provided at state level.	No <sup>1</sup>
	2 CFR §200.313(e); 45 CFR §75.320(e)	Instructions for disposition of equipment acquired under a federal award no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency. This will be required only for assets with value greater than \$5,000, based on FDOE Green Book instructions provided at state level.	No <sup>1</sup>
Equipment and other capital expenditures	2 CFR §200.439(b)(1); 45 CFR §75.439(b)(1)	Direct charge capital expenditures for general purpose equipment, buildings and land.	No <sup>1</sup>
	2 CFR §200.439(b)(2); 45 CFR §75.439(b)(2)	Capital expenditures for special purpose equipment.	No <sup>1</sup>
	2 CFR §200.439(b)(3); 45 CFR §75.439(b)(3)	Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life.	No <sup>1</sup>
Exchange rates	2 CFR §200.440(a); 45 CFR §75.440(a)	Cost increases for fluctuations in exchange rates which results in the need for additional federal funding or significantly reduce the scope of the project.	No <sup>1</sup>
Fines, penalties, damages and other settlements	2 CFR §200.441; 45 CFR §75.441	Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations.	No <sup>1</sup>
Fixed amount awards	2 CFR § 200.201(b)(5); 45 CFR § 75.201(b)(5)	Changes in principal investigator, project leader, project partner, or scope of effort.	No <sup>1</sup>
Fixed amount subawards	2 CFR §200.332; 45 CFR §75.353	Provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided the subawards meet the requirements for fixed amount awards in 2 CFR §200.201 or 45 CFR §75.201.	No <sup>1</sup>

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Fund raising and investment management costs	2 CFR §200.442(a); 45 CFR §75.442(a)	Fund raising costs for the purposes of meeting the federal program objectives.	No <sup>1</sup>
Goods or services for personal use	2 CFR §200.445(b); 45 CFR §75.445(b)	Direct costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses.	No <sup>1</sup>
Insurance and indemnification	2 CFR §200.447(b)(2); 45 CFR §75.447(b)(2)	Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, federal government property.	No <sup>1</sup>
Intangible property	2 CFR §200.315(a); 45 CFR §75.322(a)	Encumber the title of property acquired under a federal award.	No <sup>1</sup>
Memberships, subscriptions, and professional activity costs	2 CFR §200.454(c); 45 CFR §75.454(c)	Costs of membership in any civic or community organization.	Yes
Organization costs	2 CFR §200.455; 45 CFR §75.455	Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor, whether or not employees of the non-Federal entity in connection with establishment or reorganization of an organization.	No <sup>1</sup>
Participant support costs	2 CFR §200.456; 45 CFR §75.456	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.	Yes
Pre-award costs	2 CFR §200.458; 45 CFR §75.458	Costs incurred prior to the effective date of the federal award directly pursuant to the negotiation and in anticipation of the federal award where such costs are necessary for efficient and timely performance of the scope of work.	Yes

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Program income	2 CFR §200.307(e)(2); 45 CFR §75.307	Program income may be added to the award.	No <sup>1</sup>
	2 CFR § 200.307(e)(3); 45 CFR § 75.307	Program income may be used to meet the cost sharing or matching requirement of the federal award.	No <sup>1</sup>
Real property	2 CFR §200.311(b) and (c); 45 CFR §75.318(b) and (c)	Use of real property and disposition instructions for real property acquired or improved under a federal award when it is no longer needed for the originally authorized purpose.	No <sup>1</sup>
Rearrangement and reconversion costs	2 CFR §200.462(a); 45 CFR §75.462(a)	Direct cost for special arrangements and alterations costs incurred specifically for a federal award.	No <sup>1</sup>
Revision of budget and program plans	2 CFR § 200.308(c); 45 CFR § 75.308(c)	Listed program or budget-related changes.	No <sup>1</sup>
Selling and marketing costs	2 CFR § 200.467; 45 CFR § 75.467	Direct costs of selling and marketing any products or services when necessary for the performance of the federal award.	No <sup>1</sup>
Taxes (including Value Added Tax)	2 CFR § 200.470(c); 45 CFR § 75.470	Use of the foreign government value added tax refunds for approved activities under the federal award (where the federal award has not expired).	No <sup>1</sup>
Travel costs	2 CFR §200.475(a); 45 CFR §75.474(a)	Travel costs of governmental officials covered by 2 CFR §200.444 and 45 CFR §75.444 when specifically related to the federal award.	No <sup>1</sup>
	2 CFR §200.47(c)(2); 45 CFR §75.474(c)(2)	Travel costs for dependents of six months or more in duration.	No <sup>1</sup>

Note: <sup>1</sup> Requires individual approval