

Expense Category	Allowable as a direct cost	Unallowable as a direct cost	Generally unallowable as a direct cost (requires detailed justification)
Administrative Services			○
Advertising	○ (Limited)		
Alterations/Renovations	○ (Limited)		
Animals	○		
Audiovisual Activities	○		
Bad Debt/Losses to Theft		○	
Bids and Proposal Costs		○	
Books/Periodicals			○
Communications-Long Distance			○
Communications-Local Calls		○	
Communications-Cell Phones			○
Contingency Funds		○	
Consultant	○		
Contracts for Materials	○		
Copying			○
Custom & Import Duties		○	
Donor Fees (Subject Incentives)	○		
Drugs/Medicine	○ (Limited)		
Dues/Membership Fees		○	
Entertainment		○	
Fines and Penalties		○	
Fringe Benefits	○		
Fundraising Costs		○	

Honoraria (Speakers' Fees)	<input type="radio"/>		
Information Services (Internet Charges)			<input type="radio"/>
Insurance			<input type="radio"/>
Leave	<input type="radio"/>		
Legal Costs			<input type="radio"/>
Library & Information Services			<input type="radio"/>
Memberships		<input type="radio"/>	
Meals (for subjects and patients)	<input type="radio"/>		
Meals (for others)			<input type="radio"/>
News Release Costs	<input type="radio"/>		
Office Supplies			<input type="radio"/>
Patient Care Costs	<input type="radio"/>		
Postage/Express Mail			<input type="radio"/>
Publication Costs	<input type="radio"/>		
Recruitment Costs	<input type="radio"/>		
Rent & Utilities (Offsite)	<input type="radio"/>		
Sabbaticals		<input type="radio"/>	
Sales Tax – State of Texas		<input type="radio"/>	
Sales Tax – Other States	<input type="radio"/>		
Secretarial Services			<input type="radio"/>
Stipends (under Fellowship and Training Grants)	<input type="radio"/>		
Stipends (under Research Grants)		<input type="radio"/>	
Tuition			<input type="radio"/>