

Research Terms and Conditions Appendix A
Prior Approval Matrix
April 26, 2017

	Reference	RTC Overlay	NSF	DOE	NIH
Prior Written Approval (prior approval)*	200.407				
Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts	200.407(a)				
Changes in principal investigator (PI), project leader, project partner, or scope of effort.	200.201(b)(5)	Required	Required	Required	Required
Cost sharing or matching	200.407(b)				
Use of unrecovered indirect costs, including indirect costs on cost sharing or matching.	200.306(c)	Waived	Waived	Waived	Waived
Use of current fair market value to determine the value of non-Federal entity donations of services and property for the purposes of cost sharing or matching.	200.306(d)(2)	Waived	Waived	Waived	Waived
Costs of the fair market value of equipment or other capital assets and fair rental charges for land when the Federal award supports activities that require use of equipment, buildings or land.	200.306(h)(2)	Required	Required	Required	Required
Program Income	200.407(c)				
Use of program income during the period of performance (additive method).	200.307(e)(2)	Waived	Waived	Waived	Waived ⁵
Revision of budget and program plans	200.407(d)				
Change in the scope or the objective of the project or program.	200.308(c)(1)(i)	Required	Required	Required	Required
Change in PI/PD specified in the application or Federal award.	200.308(c)(1)(ii)	Required	Required ¹⁴	Required	Required
Disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project by the approved PI/PD.	200.308(c)(1)(iii)	Required	Required ¹⁴	Required	Required ⁶
Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles.	200.308(c)(1)(iv)	Required	Waived ¹	Required	Waived ⁷
Transfer of funds budgeted for participant support costs to other categories of expense.	200.308(c)(1)(v)	Required	Required ²	Required	Waived ⁸
Subawarding, transferring or contracting out any work under a Federal award. This provision does not apply to the acquisition of supplies, material, equipment or general purpose services.	200.308(c)(1)(vi)	Required	Required	Required	Waived ⁹
Changes in the approved cost-sharing or matching provided by the non-Federal entity.	200.308(c)(1)(vii)	Required	Required	Required	Required
Need for additional Federal funding to complete the project.	200.308(c)(1)(viii)	Required	Required	Required	Required
Incur project costs 90 calendar days before the Federal awarding agency makes the award.	200.308(d)(1)	Waived	Waived	Waived	Waived
Incur project costs more than 90 calendar days pre-award.	200.308(d)(1)	Required	Required	Required	Required
Initiate a one-time extension of the period of performance by up to 12 months.	200.308(d)(2)	Waived	Waived	Waived	Waived
Subsequent no-cost extension or extension of more than 12 months.	200.308(d)(2)	Required	Required	Required	Required
Carry-forward of unexpended balances to subsequent funding periods.	200.308(d)(3)	Waived	Waived	Waived	Waived ¹⁰
Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.	200.308(d)(4)	Waived	Waived	Waived	Waived ¹¹
Rebudgeting among direct cost categories for Federal awards in which the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the approved budget.	200.308(e)	Waived	Waived	Waived	Waived ¹¹
Transfer of funds between construction and non-construction activities.	200.308(g)(5)	Required	Required	Required	Required
Real Property	200.407(e)				
Encumber real property acquired with Federal funds.	200.311(b)	Required	Required	Required	Required
Transfer of title to the Federal awarding agency or to a third party.	200.311(c)(3)	Required	Required	Required	Required
Special arrangements and alterations costs incurred specifically for a Federal award.	200.462(a)	Required	Required ³	Required	Waived ¹²
Equipment	200.407(f)				
Encumber equipment acquired with Federal funds.	200.313(c)(1)	Required	Required	Required	Required
Fixed amount subawards	200.407(g)				
Subawards based on fixed amounts up to the simplified acquisition threshold, provided the subawards meet the requirements for fixed amount awards in 200.201.	200.332	Required	Required	Required	Required
Direct Costs	200.407(h)				
Direct charge the salaries of administrative and clerical staff if all conditions in 200.413 are met, excluding 200.413(c)(3).	200.413(c)	Waived	Required	Waived	Waived

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Compensation -- personal services, paragraph (h)					
	200.407(i)				
Directly charge payments of incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed institutional base salary).	200.430(h)(1)(ii)	Waived	Waived	Waived	Waived
Faculty salary in excess of Institutional Base Salary (IBS).	200.430(h)(2)	Required	Required	Required	Required
Intra-IHE faculty consulting on a Federal award that exceed a faculty member's base salary.	200.430(h)(3)	Waived	Waived	Waived	Waived
Compensation -- fringe benefits					
	200.407(j)				
Severance payments to foreign nationals employed by the non-Federal entity outside the US that exceed the amounts customary in the US.	200.431(i)(4)	Required	Required	Required	Required
Severance payments to foreign nationals employed by the non-Federal entity outside the US due to termination of the foreign national as a result of the closing of, or curtailment of activities by, the non-Federal entity in that country.	200.431(i)(5)	Required	Required	Required	Required
Entertainment costs					
	200.407(k)				
Inclusion of costs of entertainment, including amusement, diversion, and social activities and any associated costs that have a programmatic purpose.	200.438	Required	Required	Required	Required
Equipment and other capital expenditures					
	200.407(l)				
Direct charge capital expenditures for general purpose equipment.	200.439(b)(1)	Waived	Waived	Waived	Waived ¹¹
Direct charge capital expenditures for buildings and land use.	200.439(b)(1)	Required	Required	Required	Required
Direct charge capital expenditures for special purpose equipment over \$5,000.	200.439(b)(2)	Waived	Waived	Waived	Waived ¹¹
Capital expenditures for improvements to land or buildings which materially increase their value or useful life.	200.439(b)(3)	Required	Required	Required	Required
Exchange rates					
	200.407(m)				
Exchange rate fluctuations that result in the need for additional Federal funding, or a reduction in the scope of the project.	200.440(a)	Required	Required	Required	Required
Fines, penalties, damages and other settlements					
	200.407(n)				
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.	200.441	Required	Required	Required	Required
Fund raising and investment management costs					
	200.407(o)				
Costs of organized fund raising for the purposes of meeting the Federal program objectives.	200.442(a)	Required	Required	Required	Required
Goods or services for personal use					
	200.407(p)				
Costs of housing (e.g. depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses.	200.445(b)	Required	Required	Required	Required
Insurance and indemnification					
	200.407(q)				
Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property.	200.447(b)(2)	Required	Required	Required	Required
Memberships, subscriptions, and professional activity costs, paragraph (c)					
	200.407(r)				
Costs of membership in any civic or community organization.	200.454(c)	Required	Required	Required	Required
Organization costs					
	200.407(s)				
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.	200.455	Required	Required	Required	Required
Participant support costs					
	200.407(t)				
Transfer of funds into the participant support cost category.	200.456	Waived	Waived ⁴	Waived	Required ¹³
Transfer of funds budgeted for participant support costs to other categories of expense.	200.308(c)(1)(v)	Required	Required	Required	Waived ⁸

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Pre-award costs	200.407(u)				
Inclusion of allowable pre-award costs.	200.458	Waived	Waived	Waived	Waived
Incur project costs 90 calendar days before the Federal awarding agency makes the award.	200.308(d)(1)	Waived	Waived	Required	Waived
Incur project costs more than 90 calendar days pre-award.	200.308(d)(1)	Required	Required	Required	Required
Rearrangement and reconversion costs	200.407(v)				
Direct charge special arrangements and alterations costs incurred specifically for a Federal award.	200.462(a)	Required	Required ³	Required	Waived ¹²
Selling and marketing costs	200.407(w)				
Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under §200.421 Advertising and public relations).	200.467	Required	Required	Required	Required
Taxes (including Value Added Tax)	200.407(x)				
Use of foreign tax reimbursement for approved activities under the Federal award.	200.470(c)	Required	Required	Required	Required
Travel costs	200.407(y)				
Inclusion of travel costs for officials covered by 200.444 General costs of government.	200.474(a)	Required	Required	Required	Required
Travel costs for dependents for travel of duration of six months or more.	200.474(c)(2)	Required	Required	Required	Required
* Any of the authorities may be over-ridden by a special term or condition of award.					
¹ Except where specified otherwise in this matrix, the terms and conditions of award, or the applicable program solicitation or award notice.					
² This action requires the prior written approval of the cognizant NSF Program Officer.					
³ Rearrangement and reconversion costs under \$25,000 may be approved by grantees.					
⁴ Unless funds are being moved into the "Other" category of participant support.					
⁵ Waived, funds added to the amount available for the project.					
⁶ Required for the PI and any other individuals specifically named in the Notice of Award.					
⁷ Waived, but costs not specifically covered in Subpart F are subject to the NIH Grants Policy Statement (NIHGPS).					
⁸ Waived, unless change in scope. For the purposes of Kirschstein-National Research Service Award (NRSA) programs, this term does not apply. NIH will continue to use the terms trainees, trainee-related expenses, and trainee travel in accordance with NRSA Regulations. Participant support costs are only allowable when identified in specific Funding Opportunity Announcements (FOAs).					
⁹ Waived unless change in scope and except when subrecipient is foreign.					
¹⁰ Waived except when Notice of Award indicates prior approval is required.					
¹¹ Waived unless change in scope.					
¹² Waived for alterations and renovations costing up to \$500,000, unless change in scope or rebudgeting into A&R exceeds 25% of budget period total. See Rearrangement and Reconversion Costs within NIH Grants Policy Statement Chapter 7.9.1.					
¹³ Required, participant support costs are only allowable when identified in specific Funding Opportunity Announcements (FOAs).					
¹⁴ This also is required for any co-PI/co-PD on the project.					