***Note that any of the below can be overridden by a term in a specific award (agreement, grant, contract).***

**Required Prior Approvals:**

**Use of grant agreements (including fixed amount awards), cooperative agreements & contracts (200.407(a)):**

* Changes in principal investigator (PI), project leader, project partner, or scope of effort.

**Cost Share/Match (200.407(c)):**

* 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.
* 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. (*Required for NASA only*)

**Revision of Program & Budget Plans (200.407(d):**

* Change in the scope or the objective of the project or program.
* Change in PI/PD specified in the application or Federal award. *(For NSF, this is also required for any co-PI/co-PD on the project.)*
* 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. *(For NSF, this is also required for any co-PI/co-PD on the project. For NIH,* *required for the PI and any other individuals specifically named in the Notice of Award.)*
* Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles. *(Required for* *DOE, USDA NIFA, DOC and NASA – Waived for NSF except where specified otherwise in this document, the terms and conditions of award, or the applicable program solicitation or award notice & NIH waived, but costs not specifically covered in Subpart F are subject to the NIH Grants Policy Statement (NIHGPS)*).
* Transfer of funds budgeted for participant support costs to other categories of expense. (*Waived for NIH unless there is a change of scope associated. Waived for NASA unless it results in a change of Scope. For NSF, this action requires the prior written approval of the cognizant NSF Program Officer.*)
* 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. (*Waived for NIH unless change in scope and except when subrecipient is foreign, waived for USDA NIFA except when: 1) subaward(s) would be more than 50% of the total dollars of the award or 2) subaward is to a federal agency. In these situations, prior approval is required. It is entirely waived for NASA.)*
* Changes in the approved cost-sharing or matching provided by the non-Federal entity. (*Waived for USDA NIFA* *except when the change is a reduction in the amount of approved cost-sharing/match in which case prior approval is required. Waived for NASA.)*
* Need for additional Federal funding to complete the project.
* Incur project costs more than 90 calendar days pre-award.
* Subsequent\* no-cost extension or extension of more than 12 months. (\**first no cost time extension does not require prior approval but does not require notice to each agency*).
* Transfer of funds between construction and non-construction activities.

**Real Property (200.407(e)):**

* Encumber real property acquired with Federal funds.
* Transfer of title to the Federal awarding agency or to a third party.
* Special arrangements and alterations costs incurred specifically for a Federal award. *(For NSF, rearrangement and reconversion costs under $25,000 may be approved by grantees. For NIH, 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.)*

**Equipment (200.407(f)):**

* Encumber equipment acquired with Federal funds. *(Waived for NASA.)*

**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.

**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). (*Required for NSF only*).

**Compensation (200.407(i)):**

* Faculty salary in excess of Institutional Base Salary (IBS).

**Compensation (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.
* 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.

**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.

**Equipment and Other Capital Expenditures (200.407(l)):**

* Direct charge capital expenditures for buildings and land use.
* Capital expenditures for improvements to land or buildings which materially increase their value or useful life.

**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.

**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.

**Fund raising and investment management costs (200.407(o)):**

* Costs of organized fund raising for the purposes of meeting the Federal program objectives.

**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.

**Insurance and indemnification (200.407(g)):**

* Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property.

**Memberships, subscriptions and professional activity costs (200.407(r) + paragraph c):**

* Costs of membership in any civic or community organization.

**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.

**Participant support cost (200.407(t)):**

* Transfer of funds into the participant support cost category. *(Required for NIH only – note that NIH only allows participant support if identified in the FOA. For NSF, it is waived unless funds are being moved into the "Other" category of participant support.*
* Transfer of funds budgeted for participant support costs to other categories of expense. *(Waived for NIH only if there is no change of scope; Waived for NASA unless it results in a change of scope. Required for NSF, DOE, USDA NIFA, and DOC).*

**Pre-award costs (200.407(u)):**

* Incur project costs more than 90 calendar days pre-award.

**Rearrangement and reconversion costs (200.407(v)):**

* Direct charge special arrangements and alterations costs incurred specifically for a Federal award*. (For NSF,* *Rearrangement and reconversion costs under $25,000 may be approved by grantees. For NIH, it is 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.)*

**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). *(For NASA - Pertains only to items produced under this award in which the Federal share was used for all or part of the development.)*

**Taxes (including value added tax) (200.407(x)):**

* Use of foreign tax reimbursement for approved activities under the Federal award.

**Travel Costs (200.407(y)):**

* Inclusion of travel costs for officials covered by 200.444 General costs of government.
* Travel costs for dependents for travel of duration of six months or more.

**Expressly waived by all four agencies (unless award notice indicates otherwise) and unless the change includes a scope of work change:**

* Use of unrecovered indirect costs, including indirect costs on cost sharing or matching. *(For USDA NIFA, only if the total amount of indirect costs charged to the project does not exceed the maximum allowed indirect costs or the institution's negotiated indirect cost rate, whichever is less.)*
* Use of program income during the period of performance (additive method). *(For NIH, Waived, funds added to the amount available for the project. Noted by NASA - With prior approval, may use to meet cost share requirement.)*
* Incur project costs 90 calendar days before the Federal awarding agency makes the award.
* Initiate a one-time extension of the period of performance by up to 12 months.
* Carry-forward of unexpended balances to subsequent funding periods. *(For NIH, it is waived except when Notice of Award indicates prior approval is required.)*
* Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa. *(For NIH, it is waived unless change in scope.)*
* 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. *(For NIH, it is waived unless change in scope. For NASA - Waived unless total cost share amount is reduced from what was approved in budget or a change in scope.)*
* 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).
* Intra-IHE faculty consulting on a Federal award that exceed a faculty member's base salary.
* Direct charge capital expenditures for general purpose equipment. *(For NIH, it is waived unless change in scope. For USDA NIFA, it is waived if the cost of the equipment is appropriately prorated among the activities to be benefitted. For NASA – waived unless change in scope or if the cost of equipment is appropriately prorated among the activities to be benefitted.)*
* Direct charge capital expenditures for special purpose equipment over $5,000. *(For NIH, it is waived unless change in scope. For NASA – waived unless change in scope or if the cost of equipment is appropriately prorated among the activities to be benefitted.)*
* Inclusion of allowable pre-award costs (200.458).
* Incur project costs 90 calendar days before the Federal awarding agency makes the award.