

**NSF Prior Approval Matrix for State & Local Governments and For-Profit Organizations  
March 1, 2018**

		Reference	NSF
<b>Prior Written Approval (prior approval)*</b>		<b>200.407</b>	
<b>Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts</b>		<b>200.407(a)</b>	
	Changes in principal investigator (PI), project leader, project partner, or scope of effort.	200.201(b)(5)	Required
<b>Cost sharing or matching</b>		<b>200.407(b)</b>	
	Use of unrecovered indirect costs, including indirect costs on cost sharing or matching.	200.306(c)	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
	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
<b>Program Income</b>		<b>200.407(c)</b>	
	Use of program income during the period of performance (additive method).	200.307(e)(2)	Waived
<b>Revision of budget and program plans</b>		<b>200.407(d)</b>	
	Change in the scope or the objective of the project or program.	200.308(c)(1)(i)	Required
	Change in PI/PPD specified in the application or Federal award.	200.308(c)(1)(ii)	Required <sup>5</sup>
	Disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project by the approved PI/PPD.	200.308(c)(1)(iii)	Required <sup>5</sup>
	Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles.	200.308(c)(1)(iv)	Waived <sup>1</sup>
	Transfer of funds budgeted for participant support costs to other categories of expense.	200.308(c)(1)(v)	Required <sup>2</sup>
	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
	Changes in the approved cost-sharing or matching provided by the non-Federal entity.	200.308(c)(1)(vii)	Required
	Need for additional Federal funding to complete the project.	200.308(c)(1)(viii)	Required
	Incur project costs 90 calendar days before the Federal awarding agency makes the award.	200.308(d)(1)	Waived
	Incur project costs more than 90 calendar days pre-award.	200.308(d)(1)	Required
	Initiate a one-time extension of the period of performance by up to 12 months.	200.308(d)(2)	Waived
	Subsequent no-cost extension or extension of more than 12 months.	200.308(d)(2)	Required
	Carry-forward of unexpended balances to subsequent funding periods.	200.308(d)(3)	Waived
	Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa.	200.308(d)(4)	Waived
	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
	Transfer of funds between construction and non-construction activities.	200.308(g)(5)	Required

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<b>Real Property</b>		<b>200.407(e)</b>	
	Encumber real property acquired with Federal funds.	200.311(b)	Required
	Transfer of title to the Federal awarding agency or to a third party.	200.311(c)(3)	Required
	Special arrangements and alterations costs incurred specifically for a Federal award.	200.462(a)	Required <sup>3</sup>
<b>Equipment</b>		<b>200.407(f)</b>	
	Encumber equipment acquired with Federal funds.	200.313(c)(1)	Required
<b>Fixed amount subawards</b>		<b>200.407(g)</b>	
	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
<b>Direct Costs</b>		<b>200.407(h)</b>	
	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)	Required
<b>Compensation -- personal services, paragraph (h)</b>		<b>200.407(i)</b>	
	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)	Not Applicable
	Faculty salary in excess of Institutional Base Salary (IBS).	200.430(h)(2)	Not Applicable
	Intra-IHE faculty consulting on a Federal award that exceed a faculty member's base salary.	200.430(h)(3)	Not Applicable
<b>Compensation -- fringe benefits</b>		<b>200.407(j)</b>	
	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
	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
<b>Entertainment costs</b>		<b>200.407(k)</b>	
	Inclusion of costs of entertainment, including amusement, diversion, and social activities and any associated costs that have a programmatic purpose.	200.438	Required
<b>Equipment and other capital expenditures</b>		<b>200.407(l)</b>	
	Direct charge capital expenditures for general purpose equipment.	200.439(b)(1)	Waived
	Direct charge capital expenditures for buildings and land use.	200.439(b)(1)	Required
	Direct charge capital expenditures for special purpose equipment over \$5,000.	200.439(b)(2)	Waived
	Capital expenditures for improvements to land or buildings which materially increase their value or useful life.	200.439(b)(3)	Required
<b>Exchange rates</b>		<b>200.407(m)</b>	
	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
<b>Fines, penalties, damages and other settlements</b>		<b>200.407(n)</b>	

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	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
<b>Fund raising and investment management costs</b>		<b>200.407(o)</b>	
	Costs of organized fund raising for the purposes of meeting the Federal program objectives.	200.442(a)	Required
<b>Goods or services for personal use</b>		<b>200.407(p)</b>	
	Costs of housing (e.g. depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses).	200.445(b)	Required
<b>Insurance and indemnification</b>		<b>200.407(q)</b>	
	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
<b>Memberships, subscriptions, and professional activity costs, paragraph (c)</b>		<b>200.407(r)</b>	
	Costs of membership in any civic or community organization.	200.454(c)	Required
<b>Organization costs</b>		<b>200.407(s)</b>	
	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
<b>Participant support costs</b>		<b>200.407(t)</b>	
	Transfer of funds into the participant support cost category.	200.456	Waived <sup>4</sup>
	Transfer of funds budgeted for participant support costs to other categories of expense.	200.308(c)(1)(v)	Required
<b>Pre-award costs</b>		<b>200.407(u)</b>	
	Inclusion of allowable pre-award costs.	200.458	Waived
	Incur project costs 90 calendar days before the Federal awarding agency makes the award.	200.308(d)(1)	Waived
	Incur project costs more than 90 calendar days pre-award.	200.308(d)(1)	Required
<b>Rearrangement and reconversion costs</b>		<b>200.407(v)</b>	
	Direct charge special arrangements and alterations costs incurred specifically for a Federal award.	200.462(a)	Required <sup>3</sup>
<b>Selling and marketing costs</b>		<b>200.407(w)</b>	
	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
<b>Taxes (including Value Added Tax)</b>		<b>200.407(x)</b>	
	Use of foreign tax reimbursement for approved activities under the Federal award.	200.470(c)	Required

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<b>Travel costs</b>		<b>200.407(y)</b>	
	Inclusion of travel costs for officials covered by 200.444 General costs of government.	200.474(a)	Required
	Travel costs for dependents for travel of duration of six months or more.	200.474(c)(2)	Required
	* <b>Any of the authorities may be over-ridden by a special term or condition of award.</b>		
	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 This also is required for any co-PI/co-PD on the project.		