(xiii) Allowable and Unallowable Costs

2 CFR § 200, Subpart E provides comprehensive information regarding costs allowable under Federal awards. The following categories of unallowable costs are highlighted because of their sensitivity:

(a) Entertainment

Costs of entertainment, amusement, diversion and social activities, and any costs directly associated with such activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation and gratuities) are unallowable. Travel, meal and hotel expenses of grantee employees who are not on travel status are unallowable. See also 2 CFR § 200.438.

(b) Meals and Coffee Breaks

No funds may be requested for meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers. (See 2 CFR § 200.432, for additional information on the charging of certain types of costs generally associated with conferences supported by NSF.) Meal expenses of grantee employees who are not on travel status are unallowable. See also 2 CFR § 200.438.

(c) Alcoholic Beverages

No NSF funds may be requested or spent for alcoholic beverages.

h. Current and Pending Support

Current and pending support information must be separately provided for each individual designated as senior personnel on the proposal through use of an NSF-approved format. Information must be provided about all current and pending support, including this project, for ongoing projects, and for any proposals currently under consideration from whatever source, irrespective of whether such support is provided through the proposing organization or is provided directly to the individual. All projects and activities, current or proposed, that require a time commitment from the individual must be reported, even if the support received is only in-kind (such as office/laboratory space, equipment, supplies, employees, students). The total award amount for the entire award period covered (including indirect costs) must be provided, as well as the number of person-months (or partial person-months) per year to be devoted to the project by the senior personnel involved.

Concurrent submission of a proposal to other organizations will not prejudice its review by NSF, if disclosed. If the project (or any part of the project) now being submitted has been funded previously by a source other than NSF, provide the required information describing the last period of funding.

i. Facilities, Equipment and Other Resources

This section of the proposal is used to assess the adequacy of the resources available to perform the effort proposed to satisfy both the Intellectual Merit and Broader Impacts review criteria. Proposers should describe only those resources that are directly applicable. Proposers should include an aggregated description of the internal and external resources (both physical and personnel) that the organization and its collaborators will provide to the project, should it be funded. Such information must be provided in this

Commented [NSF13]: This section has been revised to clarify NSF’s longstanding requirements regarding submission of current and pending support information.

• Information must be provided for all current and pending support irrespective of whether such support is provided through the proposing organization or directly to the individual.
• Examples of current and pending support have been expanded to include non-profit organizations and consulting agreements.
• All projects and activities that require a time commitment must be reported (no minimum has been established), even if the support received is only in-kind.
• NSF does not consider these clarifications to be changes in policy.
• New electronic format (or formats) will be implemented to collect current and pending information. Upload of pdf will no longer be permitted.

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25 For example, Federal, State, local, foreign, public or private foundations, non-profits, industrial or other commercial organizations, consulting, or internal funds allocated toward specific projects.

26 No minimum amount of time has been established.

27 The Biological Sciences Directorate exception to this policy is delineated in Chapter II.D.2.