

Research Terms and Conditions Appendix A
Prior Approval Matrix
November 12, 2020

| | Reference | RTC Overlay | NSF | DOE | NIH | USDA NIFA | DOC | NASA | DHS-GFAD | DHS-FEMA |
|--|-------------------|-------------|------------------------|----------|-----------------------|----------------------|----------|--------------------------|----------|----------|
| 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 | Required | 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 | Waived ¹⁵ | Waived | Waived | Required | Waived |
| Use of current fair market value to determine the value of non-Federal entity contributions of services and donations of property for the purposes of cost sharing or matching. | 200.306(d)(2) | Waived | Waived | Waived | Waived | Waived | 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 | Required | 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 | Waived | Waived | Waived ²⁰ | Waived | Waived |
| 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) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Change in a key person specified in the application or Federal award. | 200.308(c)(2) | Required | Required ¹⁴ | Required | Required | Required | Required | Required | 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 Project Director (PD) or PI. | 200.308(c)(3) | Required | Required ¹⁴ | Required | Required ⁶ | Required | Required | Required ²¹ | Required | Required |
| Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles. | 200.308(c)(4) | Required | Waived ¹ | Required | Waived ⁷ | Required | Required | Required | Required | Required |
| Transfer of funds budgeted for participant support costs to other categories of expense. | 200.308(c)(5) | Required | Required ² | Required | Waived ⁸ | Required | Required | Required | Required | Required |
| Subawarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in 200.333. This provision does not apply to the acquisition of supplies, material, equipment or general support services. | 200.308(c)(6) | Required | Required | Required | Waived ⁹ | Waived ¹⁶ | Required | Required | Required | Required |
| Changes in the approved cost-sharing or matching provided by the non-Federal entity. | 200.308(c)(7) | Required | Required | Required | Required | Waived ¹⁷ | Required | Required | Required | Required |
| Need for additional Federal funds to complete the project. | 200.308(c)(8) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award. | 200.308(e)(1) | Waived | Waived | Waived | Waived | Waived | Waived | Waived | Required | Waived |
| Incur project costs more than 90 calendar days pre-award. | 200.308(e)(1) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Initiate a one-time extension of the period of performance by up to 12 months. | 200.308(e)(2) | Waived | Waived | Waived | Waived | Waived | Waived | Waived | Required | Waived |
| Subsequent no-cost extension or extension of more than 12 months. | 200.308(e)(2) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Carry-forward of unobligated balances to subsequent budget periods. | 200.308(e)(3) | Waived | Waived | Waived | Waived ¹⁰ | Waived | Waived | Waived | Required | Waived |
| Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa. | 200.308(e)(4) | Waived | Waived | Waived | Waived ¹¹ | Waived | Waived | Waived | Required | Waived |
| Restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project exceeds the simplified acquisition threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency. | 200.308(f) | Waived | Waived | Waived | Waived ¹¹ | Waived | Waived | Waived ^{22, 23} | Required | Waived |
| Making any fund or budget transfers between construction and non-construction work. | 200.308(h)(5) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Real Property | 200.407(e) | | | | | | | | | |
| Encumber real property acquired with Federal funds. | 200.311(b) | Required | Required | Required | Required | Required | 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 | Required | Required | Required | Required | Required |
| Special arrangements and alterations costs incurred specifically for a Federal award. | 200.462(a) | Required | Required ³ | Required | Waived ¹² | Required | Required | Required | Required | Required |

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|--|-------------------|-------------|----------|----------|----------------------|----------------------|------------------------|--------------------------|----------|----------|
| Equipment | | | | | | | | | | |
| | 200.407(f) | | | | | | | | | |
| Encumber equipment acquired with Federal funds. | 200.313(c)(1) | Required | Required | Required | Required | Required | Required ¹⁹ | Required | Required | Required |
| Fixed amount subawards | | | | | | | | | | |
| | 200.407(g) | | | | | | | | | |
| Subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided that the subawards meet the requirements for fixed amount awards in 200.201. | 200.333 | Required | Required | Required | Required | Required | Required | Required | Required | Waived |
| 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 | Waived | Waived | Waived | Waived | Waived |
| 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 | Waived | Waived | Waived | Waived | Waived |
| Faculty salary in excess of Institutional Base Salary (IBS). | 200.430(h)(2) | Required | Required | Required | Required | Required | 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 | Waived | Waived | Waived | Required | 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 | Required | 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 | Required | 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 | Required | 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 | Waived ¹⁸ | Waived | Waived ^{22, 24} | Waived | Waived |
| Direct charge capital expenditures for buildings and land use. | 200.439(b)(1) | Required | Required | Required | Required | Required | Required | Required | Required | Required |
| Direct charge capital expenditures for special purpose equipment over \$5,000. | 200.439(b)(2) | Waived | Waived | Waived | Waived ¹¹ | Waived | Waived | Waived ^{22, 24} | Waived | Waived |
| Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life. | 200.439(b)(3) | Required | Required | Required | Required | Required | 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 | Required | 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 | Required | Required | Required | Required | Required |
| Fund raising and investment management costs | | | | | | | | | | |
| | 200.407(o) | | | | | | | | | |
| Fund raising costs for the purposes of meeting the Federal program objectives. | 200.442(a) | Required | Required | Required | Required | Required | 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 | Required | Required | Required | Required | Required |

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| 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 | Required | 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 | Required | 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 | Required | 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 | Waived | Waived | Waived | Required | Waived |
| Transfer of funds budgeted for participant support costs to other categories of expense. | 200.308(c)(5) | Required | Required | Required | Waived ⁶ | Required | Required | Required | Required | Required |
| Pre-award costs | | 200.407(u) | | | | | | | | |
| Inclusion of allowable pre-award costs. | 200.458 | Waived | Waived | Waived | Waived | Waived | Waived | Waived | Required | Waived |
| Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award. | 200.308(e)(1) | Waived | Waived | Waived | Waived | Waived | Waived | Waived | Required | Waived |
| Incur project costs more than 90 calendar days pre-award. | 200.308(e)(1) | Required | Required | Required | Required | Required | 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 | Required | Required | Required | Required | Required |
| 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). | 200.467 | Required | Required | Required | Required | Required | Required | Required ²⁵ | 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 | Required | 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 | Required | 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 | Required | Required | Required | Required | Required |
| * Any of the authorities may be over-riden 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). | | | | | | | | | | |

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| 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. | | | | | | | | | | |
| ¹⁵ 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. | | | | | | | | | | |
| ¹⁶ Waived 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. | | | | | | | | | | |
| ¹⁷ Except when the change is a reduction in the amount of approved cost-sharing/match in which case prior approval is required. | | | | | | | | | | |
| ¹⁸ If the cost of the equipment is appropriately prorated among the activities to be benefitted. | | | | | | | | | | |
| ¹⁹ Department of Commerce (DOC) permits non-Federal entities to own equipment upon acquisition without conditions or without obligation to the sponsor at termination of project, unless otherwise specified in a specific award condition. DOC permits trade in equipment to buy replacement equipment. | | | | | | | | | | |
| ²⁰ With prior approval, may use to meet cost share requirement. | | | | | | | | | | |
| ²¹ Applies to PIs and co-PIs. | | | | | | | | | | |
| ²² Waived unless results in a change of scope. | | | | | | | | | | |
| ²³ Waived unless total cost share amount is reduced from what was approved in budget. | | | | | | | | | | |
| ²⁴ Waived if the cost of equipment is appropriately prorated among the activities to be benefitted. | | | | | | | | | | |
| ²⁵ Pertains only to items produced under this award in which the Federal share was used for all or part of the development. | | | | | | | | | | |