Expense Category	Allowable as a	Unallowable as a	Generally unallowable
	direct cost	direct cost	as a direct cost (requires
			detailed justification)
Administrative Services			0
Advertising	o (Limited)		
Alterations/Renovations	o (Limited)		
Animals	0		
Audiovisual Activities	0		
Bad Debt/Losses to Theft		0	
Bids and Proposal Costs		0	
Books/Periodicals			0
Communications-Long			0
Distance			
Communications-Local Calls		0	
Communications-Cell Phones			0
Contingency Funds		0	
Consultant	0		
Contracts for Materials	0		
Copying			0
Custom & Import Duties		0	
Donor Fees (Subject	0		
Incentives)			
Drugs/Medicine	o (Limited)		
Dues/Membership Fees		0	
Entertainment		0	
Fines and Penalties		0	
Fringe Benefits	0		
Fundraising Costs		0	

Information Services (Internet Charges)InsuranceInsurance0Leave0Legal Costs0Library & Information Services0Memberships0Meals (for subjects and patients)0Meals (for others)0News Release Costs0Office Supplies0		0
InsuranceOLeaveOLegal CostsImage: CostsLibrary & Information ServicesImage: CostsMembershipsImage: Costs and compatients)Meals (for subjects and compatients)Image: Costs compatients)Meals (for others)Image: Costs compatientsNews Release CostsImage: Costs compatients		
LeaveOLegal CostsImage: CostsLibrary & Information ServicesImage: CostsMembershipsImage: CostsMeals (for subjects and patients)OMeals (for others)Image: CostsNews Release CostsO		
Legal CostsLibrary & Information ServicesMembershipsMeals (for subjects and patients)Meals (for others)News Release CostsO		0
Library & Information ServicesMembershipsMeals (for subjects and patients)Meals (for others)Meals (for others)News Release CostsO		
MembershipsMeals (for subjects and patients)Meals (for others)Meals (for others)News Release CostsO		0
Meals (for subjects and patients)OMeals (for others)ONews Release CostsO		0
patients)Meals (for others)News Release CostsO	0	
Meals (for others) News Release Costs		
News Release Costs o		
		0
Office Supplies		
		0
Patient Care Costs o		
Postage/Express Mail		0
Publication Costs o		
Recruitment Costs o		
Rent & Utilities (Offsite) o		
Sabbaticals	0	
Sales Tax – State of Texas	0	
Sales Tax – Other States o		
Secretarial Services		0
Stipends (under Fellowship and o		
Training Grants)		
Stipends (under Research	0	
Grants)		
Tuition		