

Chapter 9 Other Direct Costs

1. Are items listed by type of material or nature of expense?
2. For each charge, is the number of units, cost per unit and total cost specified?
3. Are the charges necessary for the successful completion of the project?
4. Are the charges reasonable?
5. Are disallowed costs (e.g. liquor, entertainment) excluded?
6. Are charges which duplicate indirect cost items excluded?
7. Contingencies or miscellaneous charges must be excluded!

Grant Specialists shall review items one thru nine which should be addressed in the cost analysis memo.

Item number three would be based upon the federal program officer checklist.