



Louisiana State University  
Finance and Administrative Services  
Operating Procedure

**FASOP: AS-21**

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**UNALLOWABLE COSTS FOR SPONSORED AGREEMENTS**

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**Scope:** All campuses served by

3. A cost is **allocable** to a specific sponsored agreement if the goods or services purchased are assignable with a high degree of accuracy to the sponsored agreement in accordance with

1. The Primary Investigator (PI) is primarily responsible for the management and administration of his/her individual award within the financial constraints outlined by the individual sponsor in the terms of the award and in accordance with LSU's policy governing unallowable costs. The PI, co-investigators, project staff, and the department administrative support staff are responsible for ensuring that the unallowable items are excluded from the budget data contained in proposals submitted to federal agencies, and that these cost categories are not charged to the federally sponsored agreement or cost sharing grant lines.
2. Sponsored Program Accounting (SPA) is responsible for guidance, training and ensuring compliance through internal and external audits. SPA will review the award/grant accounts in Workday when preparing financial reports in order to verify that the charges are allowable. Tses ( and)10.5