

**ACADEMY POLICY &
PROCEDURE MANUAL**

B. Allocability

A cost is allocable to a particular sponsored project, if the goods or services involved are chargeable or assignable in accordance with relative benefits received or other equitable relationship.

C. Allowability

Services

steps taken to insure that such transfers will not occur again along with any other supporting documentation attached.

C. Related Principles:

1. This policy provides more specific direction toward implementation of chapter IV, [section A.4 of Sponsored Programs Administration](#)
2. [COGR Management Practices](#)
3. Uniform Guidance 2 CFR 200

D. Personnel Expenses