

NSF Prior Approval Matrix
October 1, 2024

	2 CFR 200 Reference	NSF Reference (where applicable)	Required or Waived
Prior Written Approval (prior approval)*	200.407		
Cost sharing	200.407(a)	PAPPG** Chapter VII.C	
Use of unrecovered indirect costs, including indirect costs on cost sharing	200.306(c)		Waived
Use of current fair market value to determine the value of recipient or subrecipient contributions of services and donations of property for the purposes of cost sharing	200.306(d)(2)		Waived
Costs of the fair market value of equipment or other capital assets and fair rental charges for land when the award supports activities that require use of equipment, buildings or land	200.306(h)(2)		Required
Program Income	200.407(b)	PAPPG Chapter VIII.D.4	
Use of program income during the period of performance (additive method)	200.307(b)(2)		Waived
Revision of budget and program plans	200.407(c)		
Change in the scope or the objective of the project or program	200.308(f)(1)	PAPPG Chapter VII.B.1.a	Required
Change in Principal Investigator (PI) and any co-PIs identified by name or position on the project	200.308(f)(2)	PAPPG Chapter VII.B.2	Required
Disengagement from the project for more than three months, or a 25 percent reduction in time and effort devoted to the project over the course of the period of performance, by the approved PI	200.308(f)(3)	PAPPG Chapter VII.B.2.a	Required
Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E as applicable	200.308(f)(4)	GC-1*** Term and Condition No. 11	Waived ¹
Transfer of funds budgeted for participant support costs to other budget categories	200.308(f)(5)	GC-1 Term and Condition No. 3	Required ²
Transfer of funds into the participant support cost category	200.456	PAPPG Chapter X.A.3	Waived ³
Subaward activities not included in the proposal and approved in the award; this requirement does not apply to procurement transactions for goods and services.	200.308(f)(6)	PAPPG Chapter VII.B.4	Required
Changes in the total approved cost-sharing amount	200.308(f)(7)	PAPPG Chapter VII.C	Required
Need arises for additional Federal funds to complete the project	200.308(f)(8)	PAPPG Chapter VI.E.5	Required
Transferring funds between the construction and non-construction work under a Federal award	200.308(f)(9)	GC-1 Term and Condition No. 2	Required
Initiate a one-time extension of the period of performance by up to 12 months	200.308(g)(2)	PAPPG Chapter VI.D.3.c	Waived
A no-cost extension or extension of more than 12 months	200.308(f)(10)	PAPPG Chapter VI.D.3.c	Required
Incur project costs 90 calendar days before the start date of the award	200.308(g)(1)	PAPPG Chapter X.A.2.b	Waived
Incur project costs more than 90 calendar days before the start date of the award	200.308(g)(1)	PAPPG Chapter X.A.2.b	Required
Carry-forward unobligated balances to subsequent budget periods	200.308(g)(3)	PAPPG Chapter VI.D.1.d	Waived

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	Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa	200.308(h)	PAPPG Chapter X.A.3	Waived
	Restrict the transfer of funds among direct cost categories or programs, functions and activities for 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, including cost share, as last approved by NSF	200.308(i)	PAPPG Chapter X.A.3	Waived
Fixed amount subawards		200.407(d)		
	Subawards based on fixed amounts up to \$500,000; fixed amount subawards must meet the requirements of 200.201.	200.333	GC-1 Term and Condition No. 2	Required
Compensation -- personal services, paragraph (h)		200.407(e)	PAPPG Chapter X.B.2	
	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(i)(1)(ii)		Waived ⁴
	Faculty salary in excess of institutional base salary	200.430(i)(2)		Required ⁴
	Intra-IHE faculty consulting on an award that exceeds a faculty member's base salary	200.430(i)(3)		Waived ⁴
Compensation -- fringe benefits		200.407(f)	PAPPG Chapter X.B.1.b	
	Severance payments to foreign nationals employed by the recipient or subrecipient outside the US that exceed the amounts customary in the US	200.431(i)(4)		Required
	Severance payments to foreign nationals employed by the recipient or subrecipient outside the US due to termination of the foreign national as a result of the closing of, or curtailment of activities by, the recipient and subrecipient in that country	200.431(i)(5)		Required
Equipment and other capital expenditures		200.407(g)	PAPPG Chapter IX.E	
	Encumber equipment acquired with Federal funds	200.313(c)(1)		Required
	Transfer of title to NSF or to a third party designated/approved by NSF	200.311(d)(3)		Required
	Direct charge capital expenditures for general purpose equipment	200.439(b)(1)		Waived
	Direct charge capital expenditures for buildings and land use	200.439(b)(1)		Required
	Direct charge capital expenditures for special purpose equipment over \$10,000	200.439(b)(2)		Waived
	Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life	200.439(b)(3)		Required
Exchange rates		200.407(h)		
	Exchange rate fluctuations that result in the need for additional Federal funding, or a reduction in the scope of the project	200.440(a)	PAPPG Chapters VI.E.5 and VII.B.1.a	Required
Fines, penalties, damages and other settlements		200.407(i)		
	Costs resulting from recipient or subrecipient violations of, alleged violations of, or failure to comply with, Federal, State, local, Tribal, or foreign laws and regulations	200.441		Required
Fund raising and investment management costs		200.407(j)		
	Fund raising costs for the purposes of meeting the Federal program objectives	200.442(a)		Required

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Goods or services for personal use	200.407(k)		
Housing costs (e.g. depreciation, maintenance, utilities, furnishings, rent), housing allowances, and personal living expenses	200.445(b)		Required
Insurance and indemnification	200.407(l)		
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
Organization costs	200.407(m)		
Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors, whether or not employees of the recipient or subrecipient in connection with the establishment or reorganization of an organization	200.455		Required
Rearrangement and reconversion costs	200.407(o)	GC-1 Term and Condition No. 4	
Direct charge special arrangement and alteration costs incurred specifically for an award	200.462(a)		Required ⁵
Travel costs	200.407(p)	PAPPG Chapter X.C.3	
Inclusion of travel costs for officials covered by 200.444	200.475(a)		Required
Travel costs for dependents for travel of duration of six months or more	200.475(c)(2)		Required
* Any of the authorities may be over-ridden by a special term or condition of award.			
** NSF Proposal & Award Policies & Procedures Guide			
*** NSF Grant General Conditions			
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 Unless funds are being moved into the "Other" category of participant support.			
⁴ Not applicable for State and local governments and for-profit organizations.			



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