
Guidance

Guidance on REVIEWABLE COSTS for Sponsored Projects

Purpose: As a recipient of federal funding, Clemson University (CU) must follow OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR

200. Certain costs/types of costs should be reviewed and allowability verified on a regular (recommended monthly) basis, and when necessary, corrective action taken.

Definitions:

Reviewable Costs: Costs charged to a sponsored project that require additional review. These costs are identified by Clemson University as costs that may require additional documentation and/or explanation in keeping with the guidance provided by 2 CFR 200 and/or generally identified in audits requiring further clarification.

Timely Manner: The College Post-Award Contact (CPAC) must review Reviewable Costs reports at least monthly and document them as allowable when needed.

APPLICABILITY:

Reviewable Cost review applies to all costs charged to active sponsored projects at Clemson University.

Documentation Requirements:

It is important that all documentation supporting reviewable costs is retained by the CPAC in accordance with Clemson University documentation retention policy. Documentation must include evidence that the Reviewable Cost report has been reviewed, and costs determined to be allowable based on the review.

COLLEGE/DEPARTMENT STEPS:

- 1) **Through the required monthly reconciliation, the PI/CPAC determines that costs appearing on the monthly reviewable costs report are allowable and allocable to the project.**

- 2) **CPAC coordinates with the PI to document review and resolution.**
- 3) **The CPAC should monitor the Fund to ensure all requested actions have been completed.**

GCA STEPS:

GCA utilizes the Reviewable Cost report 90 prior to project close and coordinates with the CPAC that costs appearing on the report are allowable and allocable. If necessary, GCA requires additional documentation of CPAC monthly review and resolution of questioned costs. GCA may require the removal of costs that are not sufficiently justified/documented.

Monitoring and Reporting:

Grants and Contracts Administration conducts quarterly reviews of reviewable costs and provides the college post award administrator and ADR in the respective colleges with an analysis of risk.

REVISION HISTORY		
EFFECTIVE DATE	VERSION NUMBER	MODIFICATION
July 28, 2025	000	Release Date