The Cost is……

Reflects conservative action a prudent person would take under similar circumstances

Reasonable — NO →

↓ YES

Benefits the project and the amount charged is in proportion to the benefit

Allocable — NO →

↓ YES

Not prohibited by law, regulation, policy or the award terms

Allowable — NO →

↓ YES

Specifically identifiable with a project and consistent with WSU practice

Consistent Treatment — NO → **Do Not Direct Charge on Sponsored Projects**

↓ YES

May Direct charge to Sponsored Project ← YES — **Sponsor Funds Available** — NO → **May be a Direct Charge to Cost Sharing**