

Appendix A

Normal Direct and Normal F&A Costs

OMB Uniform Guidance (UG) provides principles for determining the allowable costs of work under Federal awards. If there is a discrepancy between an individual federal award and the UG principles, the award governs. The matrix below indicates when a particular cost is normally charged directly to a sponsored award or as an F&A cost. This list is not all inclusive but provides examples of those costs most commonly associated with sponsored awards.

Normal Direct Cost	Normal F&A Cost
<p>Compensation & Employee Benefits Faculty, technicians, research associates and assistants, including graduate research assistants and other students performing scientific or technical work, postdoctoral associates and other technical and programmatic personnel necessary to meet the goals of the project.</p>	<p>Compensation & Employee Benefits Administrative or clerical positions such as administrative assistants, accountants, office personnel, purchasing agents, executive assistants, and other administrators.</p>
<p>Travel That which is required to carry out the objectives of the sponsored project including meals incurred while in travel status, i.e. away from home on official business.</p>	<p>Travel That which is related to administrative activities.</p>
<p>Meals with no associated travel Normally not a direct cost except when associated with a conference whose primary purpose is the dissemination of technical information beyond the University and is necessary and reasonable for successful performance of the award. (2 CFR 200.432) Meal expenses of grantee employees who are not on travel status are unallowable. (NSF PAPPG II.C.2.g(iv)(b)) *Entertainment and alcoholic beverages are not allowed on sponsored projects.</p>	<p>Meals with no associated travel Meals or food and beverages provided in the local area, including campus facilities, such as meetings where researchers meet regularly to discuss progress on the sponsored project, PI meets with a colleague to discuss research, and/or the project team holds a lab meeting. *Entertainment and alcoholic beverages are not allowed as F&A costs.</p>
<p>Materials and supplies Lab supplies and computing devices that cost less than \$5,000 and meet the criteria in the "Direct Charging Computers" section of this policy (2 CFR 200.453).</p>	<p>Materials and supplies Office supplies, furniture, and general use computers that cost less than \$5,000.</p>
<p>Books & Subscriptions Books and subscriptions not available in University or departmental library.</p>	<p>Books & Subscriptions Books and subscriptions available in University or departmental library and general purpose books and reference materials.</p>

Normal Direct Cost

Normal F&A Cost

<p>Advertising and public relations Recruitment of personnel required by the award (see also 2 CFR 200.463), program outreach and other specific purposes necessary to meet the requirements of the award (2 CFR 200.421)</p>	<p>Advertising and public relations All advertising and public relations other than as specified in normal direct cost section.</p>
<p>Publication & Printing Costs Reprints of manuscripts supported by award, scientific illustrative work (2 CFR 200.461),</p>	<p>Publication & Printing Costs Printing of proposals</p>
<p>Postage & Mailing Express service for time-sensitive samples.</p>	<p>Postage & Mailing Express service of proposals and progress reports, local postage costs, international postage, bulk mail services and University mail services.</p>
<p>Professional Services Professional and consultant services necessary to meet the goals of the award (2 CFR 200.459)</p>	<p>Professional Services Accounting services, legal, or audit services (unless specified in award).</p>
<p>Equipment "Special purpose equipment" which is used only for research, medical, scientific, or other technical activities, such as microscopes and x-ray machines (2 CFR 200.33).</p>	<p>Equipment General purpose equipment not limited to research, medical, scientific, or other technical activities, such as office equipment and furnishings, printing and reproduction equipment, and motor vehicles (2 CFR 200.48)</p>
<p>Other</p> <ul style="list-style-type: none"> • Participant support expense (2 CFR 200.75) • Subrecipient costs (2 CFR 200.330–332) • Animal care costs • Human subject payments 	<p>Other</p> <ul style="list-style-type: none"> • Communications: Telephone equipment purchases and installation/repair, cell phones and use, smartphones and use, pagers, network charges • Dues and memberships • Radioactive & chemical waste • Copier cost