

LEHIGH UNIVERSITY					
<i>Sponsored Agreements</i>					
2 CFR 200 – Uniform Guidance Subpart E – Cost Principles					
<i>General Provision for Selected Items of Cost</i>					
<i>Important: All must be related to the project and/or project-specific</i>	<i>200 PART NUMBER</i>	<i>DIRECT CHARGE TO PROJECT</i>	<i>DIRECT CHARGE IS OK WITH SPONSOR APPROVAL</i>	<i>FACILITIES & ADMIN (INDIRECT COSTS)</i>	<i>NOT ALLOWED</i>
Advertising and Public Relations Costs	421		X		
Advisory Councils	422			X	
Alcoholic Beverages	423				X
Alumni Activities	424				X
Audit Costs and Related Services	425				
Required by Single audit act		X		X	
Not required or entity exempted					X
Bad Debts and Collection Expenses	426				X
Collection of improper payments	428	X		X	
Commencement and Convocation Costs	429				X
Compensation for Personal Services	430				
Administrative and clerical – project			X	X	
All other project staff		X			
Additional Compensation beyond annual salary appointment			C		X
Compensation – fringe benefits	431				
Leave time (vacation, sick, etc.)	b.2.	X			
Unused leave time (end of employment)	b.3.i	To be determined			
Long- or short-term disability	e.3			X	
Contingency Provisions	433				X
Improve budget estimates	a & c		X		
Generic reserve for unforeseen	c				X
Contributions/donations	434				X
Defense and Prosecution of Criminal and Civil Proceedings	435		C		C
Depreciation and Use Allowances	436			X	
Employee Health and Welfare Costs and Credits (see LU Policies)	437	X		X	
Entertainment Costs	438		C		X
Equipment and Other Capital Expenditures	439	X	X		

C = CHECK 2 CFR 200 UNIFORM GUIDANCE DOCUMENT FOR MORE DETAILS

	200 PART NUMBER	DIRECT CHARGE TO PROJECT	DIRECT CHARGE IS OK WITH SPONSOR APPROVAL	FACILITIES & ADMIN (INDIRECT COSTS)	NOT ALLOWED
Exchange rate cost increases for fluctuations	440	X			
Fines and Penalties	441	C			C
Fund raising and Investment Costs	442				X
Goods and Services for Personal Use	445				X
Housing	(b)		X		
Insurance and indemnification (required)	447	X	X		
Intellectual Property costs (required)	448	X			
Interest and Fund Raising (unless for interest related to the acquisition of equipment and capital assets which is allowable)	449				X
Lobbying	450				X
Losses on Other Awards or Contracts	451				X
Maintenance and Repair Costs	452	X	X		
Material and Supplies Costs	453	X			
Memberships, Subscriptions and Professional Activity Costs	454				
Business, Technical, & Professional Memberships & Subscriptions	(a, b)	X	X	X	
Civic, Community Memberships	(c)		X		
Lobbying & Social Organization Memberships	(d)				X
Meetings and Conferences (holding)	432		X		
Organization and incorporation fees	455		X		X
Patent and Copyright Costs - see <i>Intellectual Property</i>					
Plant and Security Costs	456	X		X	
Pre-award Costs	458		X		
Professional Services Costs	459	X			
Proposal Costs	460			X	
Publication and Printing Costs	461	X		X	
Rearrangement and Reconversion Costs	462		X	X	
Recruiting Costs	463		C		
Relocation Costs	464		C		
Rental Costs of Buildings and Equipment	465	X			
Scholarships, Student Aid (training grant)	466		X		
Tuition – all others	466	X			

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Selling and Marketing Costs of products or services (necessary to performance of grant)	467		X		
Selling and Marketing Costs – all other	467				X
Specialized Service Facilities	468	X			
Student Activity Costs (intramural activities, student publications, clubs)	469		X		
Taxes	470	C	C		
Termination costs	471	C			
Training and education	472	X			
Transportation Costs, Express Mail, Freight, etc.	473	X		X	
Travel Costs	474	X	X		

Last Updated

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By ORSP