

**LEHIGH UNIVERSITY**

**Sponsored Agreements**

**A-21 Consistent Treatment of Costs Table**

	A-21 SECTION	DIRECT CHARGE TO PROJECT	DIRECT CHARGE IS OK WITH SPONSOR APPROVAL	FACILITIES & ADMIN (INDIRECT COSTS)	NOT ALLOWED
<b>Advertising and Public Relations Costs</b>	J-1				
General Purpose	J-1			X	
Sponsored Project Specific	J-1		X		
<b>Advisory Councils</b>	J-2		X	X	
<b>Alcoholic Beverages</b>	J-3				X
<b>Alumni Activities</b>	J-4				X
<b>Animal and Animal Care Costs</b>		X			
<b>Audit Costs and Related Services</b>	J-5	X		X	
<b>Bad Debts and Collection Expenses</b>	J-6				X
<b>Commencement and Convocation Costs</b>	J-8				X
<b>Communication Costs</b>	J-9				
Local Telephone Costs - Monthly Charge	J-9			X	
Local Telephone Costs - Monthly Charge-Directly Charged to Project	J-9		X		
Long Distance Telephone Calls-	J-9		X	X	
Faxes, Telegrams, Radiograms, etc.	J-9	X			
Postage or Overnight Delivery Services (see also reference J-47)	J-9				
General Purpose	J-9			X	
Sponsored Project Specific	J-9	X			
<b>Compensation for Personal Services</b> (Must Conform to Established Policies of the Institution)	J-10	X			
Administrative and Clerical	F-6b		X	X	
Support or Clerical Staff	F-6b		X	X	
Faculty	J-10	X			
Research Scientists and Engineers	J-10	X			
Postdoctoral Research Associates	J-10	X			

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Graduate Research Assistants	J-10	X			
Research Technicians	J-10	X			
Undergraduate Student Wages	J-10	X			
Fringe Benefits	J-10	X	X	X	
<b>Contingency Provisions</b>	J-11				X
<b>Defense and Prosecution of Criminal and Civil Proceedings</b>	J-13		X		X
<b>Depreciation and Use Allowances</b>	J-14			X	
<b>Donations and Contributions</b>	J-15				X
<b>Employee Morale, Health, and Welfare Costs and Credits</b>	J-16			X	
<b>Entertainment Costs</b>	J-17				X
Business Meals - Research Project Specific			X		
<b>Equipment and Other Capital Expenditures</b>	J-18				
General Purpose	J-18				X
Project Specific	J-18		X		
<b>Fines and Penalties</b> (unless incurred as a result of compliance with specific provisions of the sponsored agreement)	J-19				X
<b>Fund raising and Investment Costs</b>	J-20				X
<b>Goods and Services for Personal Use</b>	J-22				X
<b>Insurance and Indemnification</b>	J-25		X	X	
<b>Interest and Fund Raising</b> (unless for interest related to the acquisition of equipment and capital assets which is allowable)	J-26				X
<b>Lobbying</b>	J-28				X
<b>Losses on Other Sponsored Agreements or Contracts</b>	J-29				X
<b>Maintenance and Repair Costs</b>	J-30	X	X		
<b>Material and Supplies Costs</b>	J-31	X			
<b>Meetings and Conferences</b>	J-32		X		
<b>Memberships, Subscriptions and Professional Activity Costs</b>	J-33				
Business, Technical, & Professional Memberships	J-33 (a)		X	X	
Business, Technical, & Professional Subscriptions	J-33 (b)		X	X	

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Civic, Community, & Social Organization Memberships	J-33 (c & d)				X
<b>Patent and Copyright Costs</b> (required by award agreement)	J-34 (a)		X		X
<b>Patent and Copyright Costs</b> (not required by agreement)	J-34 (b)				X
<b>Plant and Homeland Security Costs</b> (general)	J-35			X	
<b>Plant and Homeland Security Costs</b> (project specific)	J-35		X		
<b>Pre-agreement Costs</b> (Unless approved in advance by the sponsor)	J-36				X
<b>Professional Services Costs</b>	J-37	X			
<b>Proposal Costs</b>	J-38			X	
<b>Publication and Printing Costs</b>	J-39	X		X	
<b>Rearrangement and Alteration Costs</b>	J-40		X	X	
<b>Reconversion Costs</b> (Restoration or rehabilitation of the institution's facilities to approximately the same condition existing immediately prior to commencement of a sponsored agreement)	J-41		X		
<b>Recruiting Costs</b> (as related to the sponsored project)	J-42		X		
<b>Rental Costs</b> of Buildings and Equipment	J-43	X			
<b>Royalties and Other Costs for Use of Patents</b>	J-44		X		
<b>Sabbatical Leave Costs</b> Provided the Institution has a Uniform Policy	J-10(f)(4)		X		
<b>Scholarships, Student Aid, and Tuition Costs</b> (Sponsored Project Specific)	J-45	X			
<b>Selling and Marketing Costs</b>	J-46				X
<b>Specialized Service Facilities</b>	J-47	X			
<b>Student Activity Costs</b> (intramural activities, student publications, student clubs, other)	J-48				
General Purpose	J-48				X
Sponsored Project Specific	J-48	X			
<b>Taxes</b>	J-49		X		

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<b>Transportation Costs, Express Mail, Freight, etc.</b> (Must be readily identified to the sponsored project)	J-52	X		X	
<b>Travel Costs</b> (Sponsored Project related)	J-53	X	X		

Last Updated 08/04

By ORSP