## UNIFORM GUIDANCE
### PROPOSAL GUIDE

<table>
<thead>
<tr>
<th>Description of Cost</th>
<th>Allowability</th>
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| **Administrative and Clerical Salaries**  
UG Section: 200.413 | Allowable as direct charge if INTEGRAL to the project’s objectives. Agency prior approval required.  
“The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if **ALL** of the following conditions are met:  
1. Administrative or clerical services are **integral** to a project or activity;  
2. Individuals involved can be **specifically identified** with the project or activity;  
3. Such costs are **explicitly included** in the budget or have the **prior written approval** of the Federal awarding agency; AND  
4. The costs are not also recovered as indirect costs.”  
The proposal budget narrative should detail the integral nature of the services to the project.  
**TIP:** Since “costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs” address the “unlike circumstance” that would allow the salary to be charged directly to the project. |
| **Computing Devices**  
UG Section: 200.20 & 200.453 | Allowable as direct charge if **essential and allocable** to the project. Computing devices under $5,000 are considered to be supplies. The need for the device should be above and beyond what is normally provided by the department for academic use and should not be based on convenience or preference. The device does not need to be solely dedicated to the project.  
The proposal budget justification should clearly explain why the device is essential to the project. Complete the “**PI Computing Request Form**” for proposals with modular budgets or if a need for a computing device is identified in the postaward stage. |
| **Conferences**  
UG Section: 200.432 | Allowable as a direct charge if the event’s primary purpose is the dissemination of technical information **beyond Jefferson. Meetings with only Jefferson personnel are unallowable.** |
| **F & A on Subawards**  
UG Section: 200.331 | The subrecipient’s negotiated F&A rate must be used for all subawards unless the sponsor has a published F&A cap. If the subrecipient does not have a negotiated rate, a 10% de minimis rate may be used.  
There is no change to TJU’s recovery of its own F&A; it remains limited to receiving our full F&A on the first $25,000 of each subaward. |
| **Participant Support Costs**  
UG Section: 200.75 & 200.456 | Allowable as a direct charge if the project includes an education or outreach component. Agency prior approval required.  
This cost category would include stipends, subsistence or travel allowances and registration fees paid on behalf of trainees (but not employees) in connection with conferences or training programs. Note that a research subject receiving remuneration is not considered a participant in this context. |
| **Publication and Printing Costs**  
UG Section: 200.461 | Allowable. Publication costs may be charged even if the costs were incurred after the end of the performance period – but before the financial closeout. |
| **Subawards**  
UG Section: 200.330 | Allowable. Confirm the appropriate relationship as a subrecipient or contractor (previously called a vendor) at the proposal stage using the “**Subrecipient & Contractor Determination**” checklist. |
| **Voluntary Cost Sharing**  
UG Section 200.306 | Under Federal research proposals, voluntary cost sharing is not expected and cannot be used as a factor during the merit review of a proposal, unless explicitly described in the notice of funding opportunity.  
**Jefferson policy #103.26 (Cost Sharing and Matching Funds for Sponsored Projects)** restricts the use of voluntary cost sharing.  
In order to satisfy a cost sharing obligation, unrecovered F&A may be included as part of the cost sharing only with the prior approval of the Federal awarding agency. |