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		, provided they are integral to the project's objectives.	, budget justification must explain integral nature of the services to the project. Individual must be named in proposal or prior approval request.

, provided they are essential and

		unless they are essential and allocable to the project.	, for housing. Budget justification must explain how housing or housing allowance is essential and allocable.
		now universally across all Federal agencies.	
		, even if incurred outside the period of award before closeout.	.
		, provided they are essential and allocable to the project.	, budget justification must explain how facility modifications directly benefit the project.
		, if critical and necessary for the project.	.



For any cost to be allowable under a federal award, it must:

1. Be necessary and reasonable for the performance of the award and allocable thereto;
2. Conform to any limitations or exclusions set forth in applicable regulations or in the award itself;
3. Be consistent with policies and procedures that apply uniformly to both federally-financed and other USA activities; and
4. Be accorded consistent treatment.



Participant* support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. These costs must now be accepted by agencies as allowable costs, but still require prior agency approval. In addition, these costs must be **excluded** when calculating the Modified Total Direct Costs (MTDC) to determine the overall project's F&A costs.

***Participant** is defined as an individual who is the recipient of a service or training provided at a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored project. A University employee may not be a participant.

Costs of publication or sharing of research results that are incurred outside the period of award performance are allowable and may be charged before project closeout, even if the project has ended. These costs should be included in the budget. If publication costs are not identifiable with a particular cost objective they should be allocated as indirect costs and funded by a non-sponsored source.

Costs incurred for special arrangements and alterations of facilities specifically for a federal award are allowable as a direct cost with the prior approval of the awarding agency. The budget justification must explain the direct benefit to the project. Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable only as indirect costs.

Short-term visas (as opposed to longer-term immigration visas) are issued for a specific period and purpose, and therefore can be clearly identified as directly connected to recruitment of personnel for a federal award. For the costs to be directly charged to a federal award, they must:

- Be critical and necessary for the conduct of the project;
- Be allowable under the applicable cost principles;
- Be consistent with the non-federal entity's cost accounting practices and entity policy; and
- Meet the definition of "direct costs" as described in the applicable cost principles.

If you have questions about how to handle a particular cost issue, contact your OGCA Accountant or send an email request to OGCA@southalabama.edu. Additional Uniform Guidance information can be found on the OGCA website at: <http://www.southalabama.edu/departments/financialaffairs/grantsandcontracts/uniformguidance.html>