

# Uniform Guidance Highlights (OMB A-81)

RAC Forum

16 October 2014

# Administrative and Clerical Salaries

- Generally expected to be paid from indirect costs
- *However*, these costs may be direct charged when:
  - Administrative or clerical services are “integral” to the project
  - Individual is specifically identified
  - Included in sponsor approved budget or other written approval
  - Not also included as indirect cost

# Programmatic Salary Costs

- Costs related to –
  - Protocol development and maintenance
  - Managing substances/chemicals
  - Managing and securing project-specific data
  - Coordination of research subjects
- Can be direct charged if “contributing and directly related to” work under an agreement
- Not subject to same approval requirements as administrative and clerical salaries

# Computing Devices

- Computer devices under \$5K can be direct charged if –
  - They are “essential” and allocable to the project
    - Necessary to acquire, store, analyze, process, and publish data and other information electronically
  - Project does not have reasonable access to other devices or equipment that can achieve the same purpose
    - Can’t be direct charged simply for convenience or preference
- Machines over \$5K are equipment

# Participant Support Costs

- Participant support costs are allowable with agency prior approval
- Includes stipends, subsistence allowances, travel allowances and registration fees
- Not routinely allowed on research projects but may be included in an education or outreach component *and the agency approves such costs.*
- Excluded from MTDC, so no F&A on these costs.

# Short-term Visa Costs

- Short-term travel visa costs can be direct charged if –
  - clearly identified
  - directly connected to work
- Usually used for field work in foreign locations or foreign visitors to campus
- Does not include costs for long-term, employment-related visas (e.g., J and H1-B visas)

# Fixed Price Subawards

- No fixed price subawards permitted over \$150K
- Prior agency approval required for fixed price subawards

# F&A Costs on Subawards

- If F&A capped, cap applies to prime and subawardees
- If subawardee has negotiated rate, negotiated rate must be used
- If subawardee does not have rate, 10% default rate can be used.