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 directly 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.