Uniform Guidance at the Proposal Stage

Administrative & Clerical Salaries: Direct charging of administrative or clerical salaries may be allowable if all of the following conditions are met: (1) the individuals are specifically identified with the project or activity, (2) the services are integral to the project or activity, (3) the costs are explicitly included in the budget and budget justification, and (4) the project has received Significant Project (SP) status or the unit is an established Organizational Research Unit (ORU). (See http://www.ora.umd.edu/proposal-development/administrative-cost-designations for instructions and forms) When administrative and/or clerical salaries are proposed in a detailed or modular budgets, the need for these individuals must be explicitly described in the budget justification.

Computer Devices: A computing device is a supply if the acquisition cost is less than $5,000 regardless of the length of its useful life. Computing devices meeting this definition should be budgeted as supplies & materials.

Participant Support Costs: These costs are only allowable when identified in specific FOAs. When allowed, participant support costs are exempt from F&A costs. Also, once proposed and approved in a budget, sponsor approval is needed to re-budget out from participant support costs to another budget line. For the purposes of NSRA programs, this term does not apply — NRSA programs will continue to use “trainee,” “trainee travel” and “trainee-related expenses.” Human subjects incentive payments are NOT considered participant support costs.

F&A Rate: The F&A rate in effect at the beginning of a competitive segment will be used for the life of the competitive segment.