



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, 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: This budget category refers to 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 NSF sponsored conferences or training projects. Any additional categories of participant support costs, such as incentives, gifts, souvenirs, t-shirts and memorabilia, must be justified in the budget justification, and such costs will be closely scrutinized by NSF. Human subjects incentive payments are NOT considered participant support costs.

Voluntary Cost Sharing: Voluntary committed cost sharing is prohibited. This includes, but is not limited to, individuals committing effort without associated salary budgeted and utilizing a F&A rate lower than the Federally-negotiated rate for the type of project proposed.

Foreign and Domestic Travel: Domestic travel no longer includes Canada & Mexico. Travel to destinations outside of the United States and its territories needs to be budgeted under foreign travel. All travel MUST be justified.

Subawards

Uniform Guidance allows for **fixed amount subawards** up to \$150,000 with the approval of the Federal agency. NSF has waived the need to seek prior approval for a fixed amount subaward regardless of the dollar threshold (the dollar value can exceed \$150,000). However, if a fixed amount subaward is contemplated at the proposal stage, it should be explicitly justified as a fixed amount subaward in the budget justification

Subawards to **Domestic organizations** without a Federally-negotiated F&A rate may elect to use a 10% MTDC de minimis rate.

Subawards to **Foreign organizations** without a Federally-negotiated F&A rate may elect to use a 10% MTDC de minimis rate. Foreign organizations with Federally-negotiated rates may use their negotiated rate.