accordance with the Uniform Guidance.

Administrative and Clerical Salaries

The rules governing the charging of administrative and clerical staff salaries have not materially changed, but the costs must be explicitly included in y our budget (or by the sponsor).

In general, administrative and clerical salaries should still not be direct charged, but the rules governing *major project activity 'exceptions have been dropped and replaced with the following criteria, <u>ALL</u> of which must be met:

- 1. Administrative and clerical services are integral to project or activity;
- 2. Individuals involved can be specifically identified with the project or activity;
- 3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and,
- 4. The costs are not also recovered as indirect costs

Address all four (4) of the above items in your Budget Justification.

Computing Devices

Computing devices can be charged as supplies, however, the rules governing their allowability and al locability has not changed.

Computing devices under \$5,000/unit cost may be direct charged to the project or activity under the following circumstances. The computing device is:

- 1. essential for the purposes of carrying out a specific aim of the funding project,
- 2. above and beyond what is normally provided by the department for academic use, and,
- 3. charged to the grant in some reasonable proportion relative to how much it is used for the funded project.

Address all three (3) of the above items in your Budget Justification.

Participant Support Costs

Participant support costs must be explicitly included in the budget and excluded from Modified Total Direct Costs (MTDC) base for calculating Facilities and Administrative (F&A) costs.

*Budget Change: Agency approval will be required for any addition <u>or</u> reallocation of Participant Support Costs. These expenses <u>do not</u> fall under a budget variance allowance.

Do not confuse participant support costs with patient care costs or subject compensation. The definitions are:

<u>Participant Support Costs</u> ±defined as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of the participants or trainees (but not employees) in connection with conferences or training projects. Participant support costs do not include patient care costs or compensation cost for subjects participating in a study.

<u>Patient Care Costs</u> ±are the costs of routine and ancillary hospital services provided to individuals participating in research programs. These are not to be included as part of MTDC base for calculating F&A. (note: research scans performed at the MR Research Facility are not considered patient care costs and are subject to F&A. Clinical scans are considered patient care costs.)