

PARTICIPANT COSTS FOR NTHMP GRANTS

(April 25, 2016)

Participant costs should be excluded from Modified Total Direct Costs (MTDC), and should not be under the Object Class "travel" because they are direct costs fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Therefore, those costs should be under "other" and excluded from the indirect expenses calculation (make sure they provide detailed explanation of the indirect calculation). Please refer to below new 2 CFR part 200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS.

200.68 Modified Total Direct Cost (MTDC).

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward and subcontract in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Q&As:

Here are some Q&As that can help:

1. For the task related to NTHMP meeting travel for Coordinating Committee Members, how should I classify expenses?

-- classify NTHMP meeting travel for official NTHMP Coordinating Committee members in the "Travel" object class for the Prime applicant, and as "Travel" in the budget breakdown for any Coordinating Committee member whose travel is transferred as a subaward. Apply indirect costs against the Travel object class as allowed under the recipient's applicable most current Negotiated Indirect Cost Rate Agreement (NICRA).

2. For a task or subtask for travel to an NTHMP meeting by someone other than a Coordinating Committee member, then determine if the traveler is an employee of the grant-receiving agency/organization.

If grant-receiving Prime or Subaward agency/organization employee >> classify costs as "travel" and apply indirect costs per terms of the employee's agency current NICRA.

If NOT grant-receiving Prime or Subaward agency/organization employee >> classify travel as "other direct costs" and do NOT apply indirect costs to those cost estimates.

2. If I have travel by employees of my agency or subaward agency to conduct project work, for example to travel to a site to supervise a mapping project or siren installation, how do I classify those costs?

-- classify those costs under the "travel" object class. In that case, if your NICRA does not exclude the travel object class from indirect costs, then indirect costs are charged.

3. If I have travel planned to present updates of our work to local/state officials, how do I classify those costs?

-- classify these costs as "travel" and apply indirect costs if the NICRA allows.

4. If I am holding a workshop and paying for travel for workshop participants, how do I classify that travel?

-- If workshop participant is not an employee of the grant-receiving agency/organization, then classify workshop participant travel as "other direct costs" and do NOT apply indirect costs to those cost estimates. If the participant is an employee, then classify those costs as "Travel" and apply indirect costs per terms of employee's agency NICRA.

5. If I proposed to pay a registration fee and travel to a conference, such as the PRiMO conference, SSA, or AGU, how do I classify that?

It depends again on the employer of the person for whom registration and travel expenses are being paid.

If the conference attendee is a grant-receiving Prime or Subaward agency/organization employee >> classify all costs, including registration, as "travel" and apply indirect costs per terms of the employee's agency current NICRA.

If the conference attendee is NOT a grant-receiving Prime or Subaward agency/organization employee >> classify travel as "other direct costs" and do NOT apply indirect costs to those cost estimates.

6. If I am proposing travel for an agency employee to another island to conduct training, or to participate in training, how do I classify that?

-- This is just like how "project work" is treated. See #2 above.

7. Do I still need to show a cost breakout for participant support costs if I classify these costs under the Object Class "other direct costs?"

-- Yes, you do, including the breakout for airfare/transportation, lodging, per diem/meals, and other allowable expenses. We still need to understand how you determined the amount of funds.

8. What if my agency's NICRA says that indirect costs apply only to personnel and fringe benefits?

-- then this clarification does not apply to you.

In summary -- if travel is to be conducted by a grant receiving prime or subaward agency, then classify costs as "travel" and apply indirect costs per terms of the most current agency NICRA.

If travel is to be conducted by someone who is NOT a grant-receiving prime or subaward agency, then classify costs as "other direct costs" and do not apply indirect costs for this "participant travel."