

DRAFT

Minimal Impact Issues			
Personal Computers	Effort Reporting	Cost Sharing	COI
PCs are considered a supply item and can be direct charged to a project	Salaries must be supported by system of internal controls	Voluntary committed cost sharing is not expected	Refers to how a grantee expends funds (e.g., procurement & subrecipients) and not scientific COI

Moderate Impact Issues			
Admin. & Clerical Salaries	Subrecipient Risk Assessment	Sabbatical	Publication Costs
May direct charge if all four criteria are met.	Develop and implement risk assessment process	May charge per written policy	May charge costs not incurred during period of performance

Substantial Impact Issues			
Terminal Leave	Procurement Requirements	Financial Close out	Change to MTDC
Accrued vacation payout cannot be direct charged	Obtain rate quotations for transactions >\$3,000	Expenses must be liquidated/paid within 90 days	Payments to vendors >\$25K must be excluded from MTDC base