

Question: In the Grant Announcement under **III: ELIGIBILITY INFORMATION, B. Cost Sharing or Matching** it's stated that "*There is an eight percent cap on Facilities and Administration (F&A) for this program. The grantee may use the unpaid portion of F&A to fulfill the cost share requirement under this grant.*" Assuming that this means that the Federal amount we are requesting for is limited to 8 percent, can you advise what indirect cost base applicants should be using with this cap? (i.e., 8% MTDC, 8% TDC, etc.)

Answer: The eight percent cap is charged against the modified total direct costs. See Title 2: Grants and Agreements, PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart E—Cost Principles, §200.414 Indirect (F&A) costs for more information on indirect costs.

Question: Regarding the stipends to GA students in the grant, are those funds taxable, and do we as project managers have to issue tax forms to the GAs?

Answer: Per the Uniform Guidance 2 CFR 200. 75 stipends are an allowable expense to be paid under the grant:

§200.75 Participant support costs.

Participant support costs means direct 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 conferences, or training projects.

There is no further guidance or on the subject. I suggest you consult your local policy.