(iii) Equipment (Line D on the Proposal Budget)

Equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the proposer for financial statement purposes, or $5,000. It is important to note that the acquisition cost of equipment includes modifications, attachments, and accessories necessary to make the property usable for the purpose for which it was purchased. Items of needed equipment must be adequately justified, listed individually by description and estimated cost.

Allowable items ordinarily will be limited to research equipment and apparatus not already available for the conduct of the work. General purpose equipment such as office equipment and furnishings, and information technology equipment and systems are typically not eligible for direct cost support. Special purpose or scientific use computers or associated hardware and software, however, may be requested as items of equipment when necessary to accomplish the project objectives and not otherwise reasonably available. Any request to support such items must be clearly disclosed in the proposal budget, justified in the budget justification, and be included in the NSF award budget.

(iv) Travel (Line E on the Proposal Budget)

(a) General

Travel and its relation to the proposed activities must be specified, itemized and justified by destination and cost. Funds may be requested for field work, attendance at meetings and conferences, and other travel associated with the proposed work, including subsistence. In order to qualify for support, however, attendance at meetings or conferences must be necessary to accomplish proposal objectives, or disseminate its results. Travel support for dependents of key project personnel may be requested only when the travel is for a duration of six months or more either by inclusion in the approved budget or with the prior written approval of the cognizant NSF Grants Officer. Temporary dependent care costs above and beyond regular dependent care that directly result from travel to conferences are allowable costs provided that the conditions established in 2 CFR § 200.474 are met.

Allowance for air travel normally will not exceed the cost of round-trip, economy airfares. Persons traveling under NSF grants must travel by U.S.-Flag Air carriers, if available.

(b) Domestic Travel

Domestic travel includes travel within and between the U.S., its territories and possessions.23

(c) Foreign Travel

Travel outside the areas specified above is considered foreign travel. The proposal must include relevant information, including countries to be visited (also enter names of countries on the proposal budget), dates of visit, if known.

(v) Participant Support (Line F on the Proposal Budget)

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 other than those described in 2 CFR § 200.75 (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. (See also GPG Chapter II.D.9) For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a

23 According to the Internal Revenue Service, U.S. territories and possessions are as follows: Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, Midway Island, Wake Island, Palmyra Island, Howland Island, Johnston Island, Baker Island, Kingman Reef, Jarvis Island, and other U.S. islands, cays, and reefs that are not part of any of the fifty states. See also: http://www.irs.gov/Individuals/International-Taxpayers/Persons-Employed-In-U.S.-Possessions.
stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments.

The number of participants to be supported must be entered in the parentheses on the proposal budget. These costs also must be justified in the budget justification section of the proposal. Indirect costs (F&A) are not allowed on participant support costs. Participant support costs must be accounted for separately should an award be made.

Funds provided for participant support may not be used for other categories of expense without specific prior NSF written approval. Such requests must be submitted electronically via use of NSF's electronic systems.

(vi) Other Direct Costs (Lines G1 through G6 on the Proposal Budget)

Any costs proposed to an NSF grant must be allowable, reasonable and directly allocable to the supported activity. The budget must identify and itemize other anticipated direct costs not included under the headings above, including materials and supplies, publication costs, computer services and consultant services. Examples include aircraft rental, space rental at research establishments away from the grantee organization, minor building alterations, payments to human subjects, and service charges. Reference books and periodicals may be charged to the grant only if they are specifically allocable to the project being supported by NSF.

(a) Materials and Supplies (including Costs of Computing Devices) (Line G1 on the Proposal Budget)

The proposal budget justification should indicate the general types of expendable materials and supplies required. Supplies are defined as all tangible personal property other than those described in paragraph (d)(iii) above. A computing device is considered a supply if the acquisition cost is less than the lesser of the capitalization level established by the proposer or $5,000, regardless of the length of its useful life. In the specific case of computing devices, charging as a direct cost is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of the NSF award. Cost estimates must be included for items that represent a substantial amount of the proposed line item cost.

(b) Publication/Documentation/Dissemination (Line G2 on the Proposal Budget)

The proposal budget may request funds for the costs of documenting, preparing, publishing or otherwise making available to others the findings and products of the work conducted under the grant. This generally includes the following types of activities: reports, reprints, page charges or other journal costs (except costs for prior or early publication); necessary illustrations; cleanup, documentation, storage and indexing of data and databases; development, documentation and debugging of software; and storage, preservation, documentation, indexing, etc., of physical specimens, collections or fabricated items.

(c) Consultant Services (also referred to as Professional Service Costs) (Line G3 on the Proposal Budget)

The proposal budget may request costs for professional and consultant services. Professional and consultant services are services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the proposing organization. Costs of professional and consultant services are allowable when reasonable in relation to the services rendered and when not contingent upon recovery of costs from the Federal government. Anticipated services must be justified and information furnished on each individual's expertise, primary organizational affiliation, normal daily compensation rate, and number of days of expected service. Consultants' travel costs, including subsistence, may be included. If requested, the proposer must be able to justify that the proposed rate of pay is reasonable. Additional information on the allowability of consultant or professional service costs is available in 2 CFR § 200.459. In addition to other provisions required by the proposing organization, all contracts made under the NSF award must contain the applicable provisions identified in 2 CFR § 200 Appendix II.

(d) Computer Services (Line G4 on the Proposal Budget)

The cost of computer services, including computer-based retrieval of scientific, technical and educational information, may be requested only where it is institutional policy to charge such costs as direct charges. A