

REIMBURSABLE COST MANUAL (RCM)
July 2023 edition
July 1, 2023-June 30, 2024

Crosswalk of Changes

Please use the following guide to reference content changes by section of the July 2023 edition of the Reimbursable Cost Manual, as compared to the July 2022 edition of the Reimbursable Cost Manual.

SECTION II – COST PRINCIPLES

1. Page 23: (13) Compensation for Personal Services (Addition):
A (13) (f) Grant-Funded Bonuses – the revenue shall be reported as offsetting revenue. The expenses shall be reported in the appropriate programs on the correct CFR schedule and line. Please note that items 13(a-d) above do not apply to Grant-Funded Bonuses. Item 13(e), regarding constraints and cost parameters contained in the methodology, is applicable. Detailed records must be kept so they are available to provide support for the reported revenues and expenses.

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A (14) (f) Grant-Funded Bonuses – the revenue shall be reported as offsetting revenue. The expenses shall be reported in the appropriate programs on the correct CFR schedule and line. Please note that items 13(a-c) and item 13(e) above do not apply to Grant-Funded Bonuses. Item 13(d), regarding constraints and cost parameters contained in the methodology, is applicable. Detailed records must be kept so they are available to provide support for the reported revenues and expenses.