

What Principal Investigators & Administrators Need to Know

AWARD REQUIREMENTS CHANGED OR EMPHASIZED IN NEW FEDERAL REGULATIONS EFFECTIVE DECEMBER 26, 2014

Updated 4.25.17

This guide identifies key elements of the Federal Uniform Guidance (UG) applicable to Federal awards effective December 26th, 2014. Elements below represent a change from the previous Federal Regulations contained in OMB Circulars A-21 and A-110. Not all changes are noted, only those that are likely to significantly affect the University of Washington research community.

In all cases, "agency" refers to the Federal awarding agency.

3 Tiers of Requirements	Federal Agency-Specific Award-Specific	Complete Federal Regulations (Uniform Guidance) As agencies release their plans, requirements will be added here: Agency Plans Requirements specific to your award can be found in the Notice of Award
Questions	Pre-Award Questions: Post-Award Questions:	UW Office of Sponsored Programs osp@uw.edu (206) 543-4043 UW Grant and Contract Accounting gcahelp@uw.edu (206) 616-9995
Information Every Federal Award Notice Must Provide		Some awards contain more prescriptive requirements for the content and timing of technical/scientific progress and financial reports. It is important to read your award terms and conditions. Federal Regulation: 200.210
Prior Approvals		Additional prior written approvals have been added to the regulations. Federal Regulation: 200.407 & 200.308
Travel		You must document how each individual's travel is necessary to the Federal award. Federal Regulation: 200.474
De-Emphasis of Cost Sharing		Voluntary cost share may not be used as a review criteria. When cost share is offered by the UW and accepted by the sponsor it becomes a binding commitment. Agency approval is required to claim the F&A related to direct costs, or waived F&A. Federal Regulation: 200.306
Internal Controls: What They Are & How Audited		All organizational levels of the institution (UW) must have robust internal controls documented and followed to ensure compliance with terms, conditions, and regulations of the award. Federal Regulation: 200.303 & 200.61
Closeouts: 90-Day Deadline		Final progress, financial and other reports are due no later than 90 calendar days after the end date of the period of performance. Federal Regulation: 200.343
Records Retention		Electronic records are preferred to paper records. Periodic quality control reviews are required. Federal Regulation: 200.335
When Computers May Be Used For Non-Award Activities		Computing devices under \$5,000 are considered supplies, while \$5,000 or more are considered general purpose equipment. All computing devices can be directly charged to grants if they are essential and allocable to complete the project work, even if they are not solely dedicated to the project. Devices costing \$5,000 or more must be identified in the approved budget or approved in writing by the sponsor. Federal Regulation: 200.48 , 200.313 (a) & 200.453 (c)

Costs Potentially Allowed Under Certain Conditions

Administrative & Clerical Staff Costs	Administrative and Clerical salaries may be allowable as direct costs if work is necessary for the project and sponsor specifically approves the cost. Federal Regulation: 200.413 (c)
Dependent Care Costs During Conferences	For conference awards, the costs of identifying, but not providing locally available dependent-care resources are allowable. Federal Regulation: 200.432
Participant Costs (Trainees/Students)	Participant support costs are exempt from F&A and require agency approval prior to inclusion in the budget and to re-budget for other purposes. Federal Regulation: 200.75
Publication & Printing Costs	Costs of publication or sharing of research results may be charged to the project, even after the end of the award period, but must be recorded as an expense within 90 days of the end date of the award. Federal Regulation: 200.461 (3)

Special Circumstances & Specific Types of Awards

Pre-Award Costs	Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the award. Federal Regulation: 200.458
Awards Generating Program Income	For all awards generating revenue (Program Income), this income is to be used for costs in support of the project unless the agency specifies otherwise. Agencies may require accountability for income earned after the award ends. Federal Regulation: 200.307
Sub-Recipient Risk Assessment	Assessment (due diligence) of sub-recipients, as well as the monitoring & management of sub-recipients has been clarified and redefined. Federal Regulation: 200.331
F&A Rates for Sub-Recipients	Sub-recipients are entitled to receive their federally negotiated F&A rate or, if they do not have one, a 10% rate, unless the Federal award restricts the F&A rate. Federal Regulation: 200.331 (4)
Support for Short-Term Travel Visa Costs	Short term visa costs are allowable under certain conditions, but long term (immigration) visa costs are unallowable. Federal Regulation: 200.463 (d)
Support for Costs of Value Added Taxes	VAT charged by a foreign government for the purchase of goods or services that is legally required to be paid in the foreign country is allowable. Federal Regulation: 200.470 (c)
Support for Exchange Rate Fluctuations	Cost increases for fluctuations in exchange rates are allowable, subject to the availability of funding and prior approval by the agency. Federal Regulation: 200.440

COMPLETE FEDERAL REQUIREMENTS:

<http://www.ecfr.gov/cgi-bin/text-idx?SID=704835d27377ef5213a51c149de40cab&node=2:1.1.2.2.1&rgn=div5>

PROPOSAL PREPARATION GUIDE:

http://www.washington.edu/research/SITEPARTS/.documents/.or/Proposal_Preparation_Guidance_-_Costing_Policy_Considerations_in_Light_of_Uniform_Guidance.pdf