

# Federal Uniform Guidance – What Principal Investigators Need to Know

The elements below represent a change from the previous Federal Regulations. Not all changes are noted, only those that are likely to significantly affect the UW research community.

In all cases, “agency” refers to the Federal awarding agency. Awards are subject to the following requirements in the order to be followed:

1. Award-specific requirements as stated in the award document(s)
2. Agency –specific terms & conditions
3. Federal Regulations

The Award documents and the Agencies’ policies and procedures need to be reviewed to determine specific regulation applicability and interpretation.

## Significant Changes under the Federal Uniform Guidance

<b>Prior Approvals</b>	Additional prior written approvals have been added to the regulations including re-budgeting, cost share, and participant support. Some agencies have delegated the prior approval authority for certain actions to the institution. As Agency deviations are currently in flux, review the Award document for specific information and/or contact your OSP Administrator for assistance.
<b>Travel</b>	You must document how each individual’s travel is necessary to the Federal award.
<b>De-Emphasis of Cost Share</b>	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.
<b>Use of Computers for non-Award Activities</b>	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 awards if they are essential and necessary 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.
<b>Administrative &amp; Clerical Staff Costs</b>	Administrative and Clerical salaries may be allowable as direct costs only if specific individuals and their work can be identified as integral (necessary) to perform the proposed scope of work. Examples include organizing a conference, managing travel for a large number of participants, organizing large data sets.

**Dependent Care Costs during Conferences**

For conference awards, the costs of identifying, but not providing locally available dependent-care resources are allowable.

**Other Changes Relative to Your Search**

**Internal Controls**

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.

**90-day Close Out**

Final progress, financial, and other reports are due no later than 90 calendar days after the end date of the period of performance.

**Record Retention**

Electronic records are preferred to paper records. Periodic quality control reviews are required.

**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.

**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.

**Pre-Award**

Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the award.

**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.

**Sub-Recipient Risk Assessment**

Assessment (due diligence) of sub-recipients, as well as the monitoring & management of sub-recipients has been clarified and redefined.

**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 agency restricted.

**Short-Term Visa Costs**

Short term visa costs are allowable under certain conditions, but long term (immigration) visa costs are unallowable.

**Value Added Taxes (VAT)**

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.

**Exchange Rate Fluctuation**

Cost increases for fluctuations in exchange rates are allowable, subject to the availability of funding and prior approval by the agency.

**Questions?**

Pre-Award Questions: UW Office of Sponsored Programs	<a href="mailto:osp@uw.edu">osp@uw.edu</a>	(206) 543-4043
Post-Award Questions: UW Grant and Contract Accounting	<a href="mailto:gcahelp@uw.edu">gcahelp@uw.edu</a>	(206) 616-9995
Post Award Compliance Questions: Post Award Fiscal Compliance	<a href="mailto:gcafco@uw.edu">gcafco@uw.edu</a>	(206) 685-8902