The Uniform Guidance (2 C.F.R. § 200) streamlines and consolidates government requirements for receiving and using federal awards so as to reduce administrative burden and improve outcomes. It was published in the Federal Register (79 Fed. Reg. 75871) on December 19, 2014, and became effective for new and continuation awards issued on or after December 26, 2014. Please note the new regulations do not affect grant funds awarded prior to December 26, 2014, unless funds made available under those grants are carried forward into a new Federal fiscal year or a continuation grant.
PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

When did the Uniform Guidance go into effect?
Friday, December 26, 2014

What is the objective of the Uniform Guidance?
To streamline the rules and regulations for federal awards, to reduce both administrative burden and to mitigate the risk of waste, fraud, and abuse of federal funding for non-federal entities receiving Federal awards.

What is the purpose of the Uniform Guidance?
Provides a government-wide framework for grants management which will be complemented by additional efforts to strengthen program outcomes through innovative and effective use of grant-making models, performance metrics, and evaluation.

How is the Uniform Guidance organized?
The Uniform Guidance is separated into one (1) Preamble and six (6) Subparts & Appendices. The UG is partitioned as follows:

- **Preamble:** Major Policy Reforms
- **Subpart A:** Acronyms & Definitions
- **Subpart B:** General Provisions
- **Subpart C:** Pre-Federal Award Requirements and Contents of Federal Awards
- **Subpart D:** Post Federal Award Requirements
- **Subpart E:** Cost Principles
- **Subpart F:** Audit Requirements

APPENDICES: MANAGEMENT DECISIONS

- Appendix I to Part 200—Full Text of Notice of Funding Opportunity
- Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
- Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
- Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans
- Appendix VI to Part 200—Public Assistance Cost Allocation Plans
- Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals
- Appendix VIII to Part 200—Nonprofit Organizations Exempted From Subpart E—Cost Principles of Part 200
- Appendix IX to Part 200—Hospital Cost Principles
- Appendix X to Part 200—Data Collection Form (Form SF-SAC)
- Appendix XI to Part 200—Compliance Supplement

Where can I access the Uniform Guidance?
The UG is accessible at the eCFR website. [Click here.]

Why was this WCM Uniform Guidance reference guidebook created?
The WCM Uniform Guidance reference guidebook was created to highlight key changes in the regulations that will impact day-to-day grant management activities and to address WCM's approach towards implementing these changes. This guidebook is not intended to be all-inclusive of every change the UG presents and our approach may be different from other institutions of higher learning (IHE). The Office of Management and Budget continues to take into consideration feedback provided by IHE's and public policy groups on the UG and thus this is a working document that will be updated and disseminated regularly and subject to change.

Where can I learn more?
Please refer to these helpful resources and the citations links throughout this document:

- FAQs for OMB's Uniform Guidance - updated 11/26/2014
- COFAR Webinar on Uniform Guidance Implementation - 10/2/2014
- The Council on Financial Assistance Reform (COFAR)
- NSF List of Significant Changes to PAPPG to Implement Uniform Guidance
- NIH Implementation of Uniform Guidance

WCM Policy Questions?? Feedback??
Contact: Michelle A. Lewis, M.S., CRA
Phone: 646-962-4035
Email: UniformGuidance@med.cornell.edu
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<td>The UG (2 CFR § 200) removes the “Major Project” determination and allows for direct charging of administrative / clerical support services with prior approval when specific conditions are met (not all federal agencies require prior approval; refer to agency specific guidance).</td>
<td>Prior approval requirements for approval of administrative / clerical costs may vary on an agency-by-agency basis.</td>
<td>Prior approval is required by NSF if administrative / clerical costs were not originally included in grant proposal budget - even if the individual is &quot;integral&quot; to the project.</td>
<td>In accordance with NIH FAQ, Sec. C.1, NIH prior approval is not required to rebudget funds for administrative / clerical salaries.** NIH requires prior approval when additional funds are requested for such position(s). IRRESPECTIVE OF NIH guidelines, WCM grant proposals must include administrative / clerical personnel in the budget justification for modular and non-modular proposals. Prior approval for rebudgeting on existing grants must be reviewed and approved by OSRA prior to charging the award. While the modular budget does not itemize costs, it does require a Personnel justification. All individuals classified as admin / clerical / secretarial must be listed by name, effort, role and justified (see budget justification guidance).</td>
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<td>NSF adopted UG allowability clause as prescribed and defined in Subpart E, §200.413(c) for administrative and clerical salaries.</td>
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<td>For NSF and NIH proposals, the WCM principal investigator’s (PIs) must include in the budget justification for all modular and categorical grant proposals an explanation to qualify the direct charging of an administrative / clerical salary to the Federal grant.</td>
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<td>Prior approval is required by NSF if administrative / clerical costs were not originally included in grant proposal budget - even if the individual is &quot;integral&quot; to the project.</td>
<td></td>
<td>The justification should document how the individual meets all four requirements outlined in the UG Subpart §200.413 and 45 CFR §75.413(c) [also summarized below]. WCM will require that the justification address the following points: 1) why the staff is necessary to complete the technical goals of the project; 2) list of responsibilities of the admin / clerical position(s); 3) why the staff services provided are significantly different or greater than what is routinely provided by the department; 4) any additional information that will strengthen the budget justification and explain the unusual need for admin / clerical support.</td>
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<td><strong>WCM will require that ANY budgeting and / or rebudgeting of administrative / clerical costs be vetted by OSRA (and if required, submit to the funding agency) PRIOR TO direct charging the grant. See the WCM admin/clerical salary prior approval guide for instructions.</strong></td>
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<td>Per the UG, NIH and NSF, “the salaries of administrative and clerical staff should normally be treated as indirect (F&amp;A) costs.” DIRECT charging of administrative and clerical costs may be appropriate if ALL of the following conditions are met: 1) The administrative or clerical services are integral to the project or activity; (“Integral” means the administrative or clerical salary is essential to the project’s goals and objectives, rather than necessary for the overall operation of the institution.) See Exhibit C for examples of “integral” services by visiting here: <a href="https://www.whitehouse.gov/omb/circulars_a021_2004/#exc">https://www.whitehouse.gov/omb/circulars_a021_2004/#exc</a>; 2) The individual(s) involved can be specifically identified with the project or activity; 3) The salary cost for these personnel must be explicitly included in the budget OR have prior written approval from the Federal awarding agency is required; and; 4) The costs must not also be recovered as indirect costs.</td>
</tr>
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</table>

**Citation(s)**

- A-21, F.6.b.(2) and Exhibit C
- Subpart E, §200.413(c)
- NSF PAPPG Chapter II.C.2.g(ii)b
- A-21 Exhibit C
- 45 CFR §75.413(c)
- NIH GPS 2015 - Part II Sec 8.1.1.6
- NIH FAQ, Sec. C1 and Sec. D2
- "**Updated"* WCM policy / procedure for direct costs
- Prior approval template letter & instructions
- WCM Tools created / updated
- NEW! Admin / clerical salary prior approval guide
- NEW! Admin / clerical budget justification guidance
- NIH Case Study 3 - Admin/Clerical Support

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- Administrative and clerical salaries
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<tr>
<td>Allowable and Unallowable Programmatic Costs &amp; Activities</td>
<td></td>
<td>The UG cost accounting principles addresses four tests to determine the allowability of costs to a Federal award: 1) Reasonableness; 2) Allocability; 3) Consistency; and 4) Conformance. For a cost to be allowabable it must be: • Necessary and reasonable for the performance of the Federal award; • Consistent with policies and procedures that apply uniformly to both federally-financed and other activities at WCM; • Accrued consistent treatment (the costs may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. The UG either provides more flexibility than previous federal guidance or alternatively restricts flexibility in charging certain costs. The bulletted sections below highlights specific direct costs items with the most significant changes in their treatment of allowability per the UG.</td>
<td>• NSF adopted UG allowability and unallowability of programmatic costs and activities clause as prescribed and defined in Subpart E, §§200.402 - 200.411.</td>
<td>• NIH adopted UG allowability and unallowability of programmatic costs and activities as prescribed and defined in Subpart E, §§200.402 - 200.411.</td>
<td>o PI and Research / Grant Administrators need to become familiarized with the allowability / unallowability terms and conditions as described in the UG, in addition to the agency-specific guidance. o If you were in an audit, could you justify and explain why the cost was of benefit to the furtherance of project goals?</td>
</tr>
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- OMB circular A-21 addressed three tests to determine the allowability of costs to a Federal award:
  1) Allowability;
  2) Allocability; and
  3) Reasonableness.
- Unallowable costs are excess costs due to noncompliance with cost policies, increased costs due to failure to follow a disclosed accounting practice, and increased costs resulting from a change in cost accounting practice.
- ** Allowable costs are necessary and reasonable for the performance of the Federal award; consistent with policies and procedures that apply uniformly to both federally-financed and other activities at WCM; accrued consistent treatment (the costs may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.**

**See Citations on next page**

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**Uniform Guidance (2 CFR, Part 200) Highlights**

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<td><strong>Closeout Reports (FINAL Financial Report)</strong></td>
<td>Past Guidance*</td>
<td>Present Guidance</td>
<td>NSF does not require grantees to submit FFRs for each award for purposes of final award accountability.</td>
<td>Grant recipients (i.e., WCM) are required to submit a final FFR, final progress report, and Final Invention Statement and Certification no later than 120 days after the end date of the period of performance. The reports become overdue after the 120 calendar day period ends.</td>
<td>WCM departments must finalize expenses and submit corrections to be reflected in SAP within 70-75 days of the project termination. Accounts will be locked after this time period and Finance will prepare financial report for department review prior to submission to the awarding agency.</td>
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<td>• NSF procedures have been designed to extract the final financial data from the entries in ACM$ (Award Cash Management Service).</td>
<td>• Electronic submissions required and recommended through eRA commons and PMS.</td>
<td>• Closeout requirements for incoming federal Subawards (i.e., WCM is subawardee) will follow schedule provided in the Subaward Agreement from the Prime Institution.</td>
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<td>• Closeout deadlines and extensions authorized by Federal awarding agency are handled case-by-case.</td>
<td>• A final Federal Financial Report (FFR) is required for: 1) any grant that is terminated; 2) any grant that is transferred to a new recipient, or 3) any award, including awards under SNAP, which will not be extended through award of a new competitive segment.</td>
<td>• Subrecipients must submit final invoices to WCM no later than 60 days after the period of performance.</td>
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<td>• Closeout documents are preferably submitted electronically via the Federal awarding agency system(s).</td>
<td>• If WCM fails to submit a final expenditure FFR, new HHS policy directs NIH to close the grant using the last recorded cash drawdown level.</td>
<td>• Finance will reinforce existing closeout procedures to ensure the most efficient and accurate closeouts.</td>
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<td>• Deadlines <strong>not strictly</strong> enforced.</td>
<td>• Deadlines <strong>strictly</strong> enforced.</td>
<td>• WCM will need to reinforce existing cost transfer procedures and practices to ensure that obligations are incurred or erroneous charges reflected in SAP timely and accurately.</td>
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<td>• Per the UG, grant recipients (i.e., WCM) must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.</td>
<td>• Deadlines strictly enforced.</td>
<td>• FFRs and other performance reports must be submitted on time, which will require the PI to closely monitor expenditures especially towards the end of the performance period.</td>
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<td>• The Federal awarding agency may approve extensions for closeout submissions when requested by the Grantee organization.</td>
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<td>• PI must work closely with DA’s / Grant Admin’s to review post-award transactional activities and make necessary SAP changes timely.</td>
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<td>• Closeout could be submit via paper or electronic methods.</td>
<td></td>
<td>• IMPACT AREA(S): Post-award</td>
</tr>
</tbody>
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**Citation(s)**

- OMB Circular, A-110, Sec. D.71
- Subpart A, §200.16
- Subpart D, §200.343
- NSF PAPPG Chapter II.D.5
- NSF PAPPG Chapter I.D.3.c
- 45 CFR §75.381
- NSF PAPPG Chapter III.E.5
- 45 CFR §§75.391 and 75.391
- NIH GPS 2015, Chapter 8.6
- NIH Case Study 1 - Cost Transfer
- Refer to FFR SOP

**WCM Tools to be created / updated:**

- OMB Circular, A-110, Sec. C.52
- Subpart A, §200.16
- NSF PAPPG Chapter II.D.5
- NIH GPS 2015, Chapter 8.6
## Closeout (REVISED Financial Reports)

**What to do or know if previously submitted reports require revisions**

- **N/A**

**As per the UG, corrections and/or adjustments to previously submitted financial reports can be initiated at the request of the Federal awarding agency and/or the grant recipient (i.e., WCM) for reasons such as:**

1. Disallowance of costs and recovery of funds on the basis of a later audit or other review of the award.
2. Obligation of the non-Federal entity to return any funds due as a result of erroneous payments, program income, and/or other cost credits.
3. Refunds due back to the Federal awarding agency as a result of excess amounts disbursed to the non-Federal entity.

- **NSF does not require grantees to submit FFRs for each award for the purposes of final award accountability.**

- **NSF procedures have been designed to extract the final financial data from the entries in ACM$ (Award Cash Management Service).**

- **Advances or reimbursements made in error must be refunded to the National Science Foundation. Excess funds should be promptly refunded electronically or by check.**

- **When the submission of a revised final FFR results in additional claims by the grant recipient (WCM), NIH will consider the approval of such claims subject to the following minimum criteria:**
  1. An explanation from WCM as to why the revision is necessary and explain what internal controls will preclude similar occurrences in the future.
  2. Additional charges must represent allowable costs under the provisions of the grant.
  3. There must be an unobligated balance for the budget period sufficient to cover the claim.
  4. The funds must still be available for use.
  5. NIH must receive the revised FFR within 15 months of its original due date.

- **Following closeout, WCM remains obligated to return funds due as a result of later refunds, corrections, or other transactions, and the Federal government may recover amounts based on the results of an audit covering any part of the period of grant support.**

  - If WCM fails to submit a final expenditure FFR, new HHS policy directs NIH to close the grant using the last recorded cash drawdown level.

- **Same as stated under previous topic "Closeout (FINAL Financial Report)"**

### Impact Areas: Post-award

- WCM Tools to be created/updated:
  - **Subpart A, §200.344**
  - **NSF PAPPG Chapter III.D**
  - **NIH GPS 2015, Chapter 8.6.1**

- **Refer to FFR SOP**

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- **Subpart D, §200.345**
- **ACM$**
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<td>Technical reports are required to monitor the grant recipients financial and program performance.</td>
<td>NSF requires project reports for all awards. Information from these reports are used in annual reports to Congress to demonstrate NSF’s performance as mandated by the Government Performance and Results Act (GPRA) of 1993.</td>
<td>Recipients must submit final reports as required by the grant terms and conditions within 120 calendar days of the end of the period of performance (project period).</td>
<td>WCM will need to reinforce existing closeout procedures to ensure the most efficient and accurate closeouts.</td>
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<td>Each Federal awarding agency provided its own standard reporting forms.</td>
<td>Annual Project Reports &amp; Final Project Reports should address progress in all activities of the project, including any activities intended to address the Broader Impacts criterion that are not intrinsic to the research. These reports are not cumulative, and should be written specifically for the most recently completed budget period.</td>
<td>Failure to submit timely and accurate closeout documents may affect future funding to the organization. Failure to correct recurring reporting problems may cause NIH to take one or more actions that may include, but are not limited to, corrective actions, withholding of future awards, suspension or termination. Requests for extension of deadlines will not be considered by the NIH (see NOT-OD-14-084 link below). Specific program requirements are covered in other sections of the NIH GPS 2015 as identified in the citation list below.</td>
<td>WCM will need to reinforce existing closeout procedures to ensure the most efficient and accurate closeouts.</td>
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<tr>
<td>Reports due 90 days after award completion.</td>
<td>Unless otherwise specified in the award, annual and final project reports should be submitted electronically at least 90 days prior to the end of the current budget period (or 90 days following the expiration of the grant.</td>
<td>Program-specific closeout requirements are described in detail within the following chapters of the NIHGPS 2015:</td>
<td>OSRA will continue to forward agency-generated reminders when technical (i.e., progress) reports are due.</td>
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<td>Deadline not strictly enforced.</td>
<td>- Subpart A, §200.16</td>
<td>- NIH GPS 2015, Part II, Sec. 8.6</td>
<td>OSRA will conform to the sponsoring agencies required deadlines for the submission of technical reports.</td>
</tr>
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#### Impact Area(s): Post-award

WCM Tools to be created / updated:
- NSF PAPPG Chapter II.D
- NIH GPS 2015 Program-specific closeout chapters
- OSRA SOP: Progress Report Submission

Citation(s):
- OMB Circular, A-110, Section 51
- Subpart A, §200.16
- Subpart D, §200.343
- Subpart D, §200.16
- NSF PAPPG Chapter I.E.3
- NSF PAPPG Chapter II.D.5
- NSF PAPPG Chapter II.D.5
- NIH GPS 2015 Program-specific closeout chapters
- YESRA SOP: Progress Report Submission
- Chap. 10.9 (Construction)
- Chap. 10.2.11 (NRSA)
- Chap. 11.3.14 (T32, TL2, T34, &T35)
- Chap. 12.11.3 (K awards)
- Chap. 14.11.2 (Conference Grants)
- NOT-OD-14-084
- NIH FAQ - Sec. F
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<td>OMB circular A-21, J.10 provided guidance on:</td>
<td>The UG provides an update to OMB circular, A-21, J.10 taking into account the considerable progress technology has made to facilitate the management of the payroll distribution process. Thus the UG provides:</td>
<td>• NSF adopted the UG clause regarding compensation for personal services as prescribed and defined in Subpart E, §200.430 and §200.431. <strong>Salary &amp; Wages</strong></td>
<td>• NIH adopted the UG clause regarding compensation for personal services as prescribed and defined in Subpart E, §200.430 and §200.431. <strong>Fringe Benefits</strong></td>
<td>• WCM payroll systems and processes facilitate institutional compliance with this part of the Uniform Guidance.</td>
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<td>1) defining the types of paid compensation paid to an institutions’ employees that are allowable and appropriate during the period of performance on a sponsored agreement;</td>
<td>1) greater flexibility in how Institution’s account for salaries and wages charged to Federal Awards;</td>
<td>• Per NSF, “compensation paid or accrued by the organization for employees working on the NSF-supported project during the grant period is allowable in accordance with 2 CFR § 200.430.”</td>
<td>• Per NIH, salary and wage amounts charged to grant-supported projects for personal services must be based on an adequate payroll distribution system that documents such distribution in accordance with Federal Cost Principles and consistently applied institutional policy and practices. See 45 CFR 75.430(i).</td>
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<td>2) the criteria considered to determine the allowability of compensation on sponsored agreements (i.e., the costs conforming to the established policies of the institution, consistently applied, and provided that the changes for work performed directly on sponsored agreements and for other work allocable as F&amp;A costs are determined and supported);</td>
<td>2) less emphasis on process and more emphasis on the variety of payroll and compensation topics typically encountered by institutions of higher education (i.e., the role of institutional policies vs. the uniform guidance);</td>
<td>3) more emphasis on strong internal controls and requirements for proper documentation;</td>
<td>4) introduces a new term “remuneration” to address what salary and benefits are allowed to be paid to an employee in conformance with the UG.</td>
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<td>3) the significance of establishing finance / payroll distribution systems capable of tracking and differentiating between the types of compensation earned by employees and maintaining a standard to document methods used to appropriation salaries and to document the distribution of charges for personal services.</td>
<td>3) the significance of establishing finance / payroll distribution systems capable of tracking and differentiating between the types of compensation earned by employees and maintaining a standard to document methods used to appropriation salaries and to document the distribution of charges for personal services.</td>
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More Information on "compensation - personal services" on next page
# Compensation - personal services

- A-21, J.10 states that compensation for personal services covers all amounts paid currently or accrued by the institution for services rendered by employees during the period of performance. Such amounts include salaries, wages, and fringe benefits. These costs are allowable to the extent that the total compensation to individual employees:
  1) conforms to the established policies of the institution,
  2) consistently applied, and;
  3) provided that the charges for work performed directly on sponsored agreements and for other work allocable as F&A costs are determined and supported.

- The UG offers less prescriptive language by removing the A-21 condition that compensation conform to the "established policies of the institution" and now provides that "costs of compensation are allowable* to the extent that they satisfy" the following conditions:
  1) the costs are reasonable**, conform to WCM written policy, and are applied consistently to federal and non-federal activities;
  2) the costs follow an appointment made in accordance with the WCM rules and written policies and Federal Statute;
  3) the costs are supported by the Standards of Documentation of Personnel Expenses in Subpart E §200.430(i)

- Allowable personnel activities that can be charged to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances / chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences* [Source: §200.430(h)(1)(i)].

- **Reasonableness in the context of an individual working on a federal project means that "compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal entity". In other words individuals working on grants should not be receiving higher rates of pay that other employees within the institution performing the same work [Source: §200.430(b)].

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<td>COGR UG 200.430</td>
<td>Subpart E, §200.431</td>
<td>N / A</td>
<td>N / A</td>
<td>N / A</td>
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</table>
| Intentionally left blank | Intentionally left blank | • Allowable personnel activities that can be charged to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances / chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences* [Source: §200.430(h)(1)(i)].

- **Reasonableness in the context of an individual working on a federal project means that "compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the non-Federal entity". In other words individuals working on grants should not be receiving higher rates of pay that other employees within the institution performing the same work [Source: §200.430(b)].
### Topic: Computing Devices <$5,000

- **OMB Circular A-21, Section J.18.a.(4)** referred to computing devices as "general purpose equipment." Computing devices were considered unallowable as a direct cost on Federal awards, and PIs were required to demonstrate that unlike circumstances existed and that the devices were not administrative in nature.

- **Computing device must be specifically identifiable and solely dedicated to the project.** The cost of purchasing a computer could only be charged to a Federal grant in exceptional instances.

- The UG classifies computing devices as materials and supplies and allows flexibility in direct charging these costs when they are necessary but not solely dedicated to an award as long as the following conditions are met:
  1. The machine must be essential and allocable to the project in that they are necessary to acquire, store, analyze, process, and publish data and other information electronically, including peripherals for printing, transmitting, receiving, or storing electronic information.
  2. The project should not have reasonable access to other devices or equipment that can achieve the same purpose.

- Computer equipment costing $5,000 or more is still classified as general purpose equipment and normally may not be charged as a direct cost unless approved by the awarding agency.

- NSF adopted UG clause as prescribed and defined in Subpart E, §200.453 for computing devices.

- NIH adopted UG allowability clause as prescribed and defined in Subpart E, §200.453 for computing devices.

- NSF guidance clarifies when a computing device is considered a "supply" and the circumstances under which a computing device is allowable as a direct cost.

- A computing device is considered a supply (not equipment) 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.

- 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 justification based on the established computer service rates at the proposing organization must be included in grant proposals.

- NIH adopted UG allowability clause as prescribed and defined in Subpart E, §200.453 for computing devices.

- Charging of computing devices as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

- Service charges (i.e., the costs to the user of organizational services and central facilities owned by the recipient organization, such as central laboratory, technology infrastructure fees - i.e., ITS fees, computer services and next generation computing / communication costs) are allowable as a direct cost provided that they are not covered by F&A costs. These costs must be based on organizational fee schedules consistently applied regardless of the source of funds.

- The device should be identified in the proposal budget and justified as to why it is essential and allocable to the performance of the award. ITS charges to network and tag the computer should be justified in the proposal budget as well.

- **IMPACT AREA(S):** Pre / Post-award

- **Citation(s):**
  - OMB Circular A-21, Section J.18.a.(4)
  - Subpart E, §200.453
  - NSF PAPPG Chapter II.C.2.g(ii)(a)
  - NIH FAQs - Sec. D (6), (7), (8)
  - 45 CFR 75.453

- **NEW!** The computing devices reference guide and sample budget justification file is attached below.

- **WCM Tools to be created / updated:**
  - See WCM budget justification guidance for certifying and justifying computing device purchases.
  - See WCM computing devices reference guide

- **Table of Contents**
  - "Information Technology Systems"
  - "Materials and Supplies Costs, including Costs of Computing Devices"
  - "Service Charge"
  - "Supplies"

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**Uniform Guidance (2 CFR, Part 200) Highlights**

**What Principal Investigators and Research Administrators Need to Know**
### Conflicts of Interest

- The UG sets new standards for COI policies for Federal awarding agencies, including disclosure to the awarding agency of potential conflicts of interest.
  - Subpart D, 200.318(c1) stipulates, no employee, officer, or agent of WCM may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent FCOI or other interest where a tangible benefit can be acquired.
  - NSF already meets the new standards per UG - no changes anticipated.
  - NSF COI policy links below

- NIH already meets the new standards per UG - no changes anticipated.
  - NIH FCOI policy links below

- Cornell University and WCM have several published COI and COI as it relates to research (see links below).
- The WCM-specific COI policy is undergoing changes in preparation for the rollout of InfoEd COI module.

**Impact Area(s):** Research Integrity

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- Subpart D, §200.112
- NSF Proposal Certifications (COI) - Chapter II (C)(e)
- NIH FCOI FAQ

- Subpart D, §200.318(c)(1)
- NSF COI Policies
- NIH FCOI FAQ

- Subpart D, §200.112
- NSF PAPPG Chapter II - Exhibit II-2
- NIH FCOI FAQ

- Chap. 4.1.10 - FCOI
- 42 CFR 50, Subpart F
- CU Policy 4.14 - COI and Commitment

- CU Policy 1.7 - FCOI (research)

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### WHAT DO WCM PI’s / DA’s NEED TO KNOW TO COMPLY AND CONFORM WITH UG?

- Cornell University and WCM have several published policies on COI and COI as it relates to research (see links below).
- The WCM-specific COI policy is undergoing changes in preparation for the rollout of InfoEd COI module.
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<tr>
<td>Cost Sharing or Matching</td>
<td>In the past, voluntary committed cost sharing (VCCS) may have been considered in the merit review of grant applications and proposals. • VCCS is a form of cost sharing that is not required by the Sponsor, but is explicitly pledged and included in the proposal.</td>
<td>• Under UG, funding agencies are prohibited from using voluntary committed cost sharing (VCCS) in the merit review of applications or proposals. • VCCS may be considered only if the Federal awarding agency publishes in the funding opportunity announcement / funding solicitation that the inclusion of VCCS in a grant proposal is required as a condition of considering / issuing an award.</td>
<td>• Inclusion of VCCS in an NSF proposal is prohibited. All organizational resources necessary for, and available to, a project must be described in the Facilities, Equipment and Other Resources section of the proposal. • NSF Program Officers are not authorized to impose or encourage cost sharing unless such requirements are explicitly included in the funding solicitation.</td>
<td>• VCCS should only be included in a grant proposal if NIH specifies in the NIH regulations or if published within the funding opportunity announcement.</td>
<td>• Cost sharing represents that portion of the total project costs (direct or indirect) borne by WCM, rather than by the Sponsor. For example, committing faculty / staff effort to a project at no cost to the Sponsor or by waiving all or portion of F&amp;A costs. • Including VCCS in a grant proposal will not increase the likelihood of an award. WCM strongly discourages VCCS in proposal budgets, unless required by the federal agency.</td>
</tr>
<tr>
<td>Citation(s)</td>
<td>OMB Circular A-110 Sec. C.23</td>
<td>Subpart D, §200.306</td>
<td>NSF PAPPG Chapter II.C.2.g(xi)</td>
<td>NIH GPS 2015 - Part I. Sec. 1.2 *Cost Sharing” definition</td>
<td>WCM Tools to be created / updated: <strong>Updated</strong> cost sharing policy WCM Cost Sharing policy</td>
</tr>
</tbody>
</table>

**Dependent Care Costs (see Travel Costs Section)**
### F&A Rates for WCM (Indirect Costs)

- F&A costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.
- Generally, WCM received its negotiated F&A rate on direct awards from Federal awarding agencies. However, it was not uncommon to receive less than WCM’s federally-negotiated F&A rate on incoming federal subawards (mostly federal clinical trial subawards). (No longer acceptable per the UG).

**“Life” means each competitive segment of a project. A competitive segment is a period of years approved by the Federal awarding agency at the time of the Federal award.**

### NSF UG Implementation
- NSF adopted the UG F&A cost definition as prescribed in Appendix III, Section C7 which specifies that Federal agencies are required to use the negotiated F&A rate that is in effect at the time of the initial award throughout the life of the sponsored agreement.

### NIH UG Implementation
- NIH adopted the UG F&A cost definition as prescribed in Subpart E, §200.414.
- As described in 45 CFR 75.403, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

- Regardless of the type of recipient, the rate(s) in effect at the beginning of the competitive segment will be used to determine the amount budgeted for F&A costs for each year of the competitive segment.
- NIH will continue to reimburse F&A costs under Kirschstein-NRSA institutional research training grants and K awards at a rate of 8 percent of modified total direct costs, exclusive of tuition and fees, health insurance (when awarded as part of tuition and fees), expenditures for equipment, and consortia in excess of $25,000.

- NSF may negotiate an award-specific rate to be used only on the award currently being considered for funding if the domestic proposing organization does not have a current negotiated rate agreement with a cognizant Federal agency.

### Impact Area(S): Financial Analysis, Pre / Post-Award

- OMB Circular A-21, Sec. E (Subpart A, §200.56, NSF PAPPG Chapter II.C.2.g(vii), NIH GPS 2015 - Part I. Sec. 1.2 “F&A costs” definition)
- 45 CFR 75.403
- 45 CFR 75.414f
- NIH FAQ - Sec. D

### WCM Tools to be created / updated:
- NIH GPS 2015 - Part I. Sec. 2.3.7.1
- NIH GPS 2015 - Part II. Sec. 7.3
- NIH Career Awards

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<td>Subpart A, §200.56</td>
<td>NSF PAPPG Chapter II.C.2.g(vii)</td>
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<tr>
<td>NIH GPS 2015 - Part I. Sec. 1.2 “F&amp;A costs” definition</td>
<td>NIH GPS 2015 - Part I. Sec. 2.3.7.1</td>
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<tr>
<td>NIH GPS 2015 - Part II. Sec. 7.3</td>
<td>N / A</td>
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**IMPACT AREA(S):** Financial Analysis, Pre / Post-Award
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<tr>
<td>F&amp;A Rates for Subrecipients (requirements for pass-through entities)</td>
<td>• When WCM served as a pass-through entity for Federal awards, it may have provided subrecipients less than their negotiated rate.</td>
<td>• When WCM served as a pass-through entity for Federal awards, it may have provided subrecipients less than their negotiated rate.</td>
<td>• NSF formally negotiates indirect cost rates for the organizations for which NSF has rate cognizance. NSF does not negotiate rates for organizations that are not direct recipients of NSF funding (e.g., subrecipients).</td>
<td>• NIH will continue to reimburse F&amp;A costs under Kirschstein-NRSA institutional research training grants and K awards at a rate of 8 percent of modified total direct costs, exclusive of tuition and fees, health insurance (when awarded as part of tuition and fees), expenditures for equipment, and consortiums in excess of $25,000.</td>
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<td>This section addresses what WCM is required to honor when issuing outgoing subawards to domestic and foreign entities</td>
<td>• NIH Grants Policy formally stated that if a subrecipient did not have a negotiated F&amp;A rate, the use of a temporary rate of 10% of salaries and wages could be used until a rate agreement was negotiated.</td>
<td>• Submission of proposal budgets that reflect IDC rates below the de minimus 10% are not acceptable.</td>
<td>• If subrecipient has a federally negotiated F&amp;A rate, the negotiated rate must be included in all proposed Subawards.</td>
<td>• NIH will continue to reimburse F&amp;A costs to foreign and international organizations at a rate of 8 percent of modified total direct costs (MTDC) less only equipment.</td>
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<td>• When WCM served as a pass-through entity for Federal awards, it may have provided subrecipients less than their negotiated rate.</td>
<td>• If subrecipient has a federally negotiated F&amp;A rate, the negotiated rate must be included in all proposed Subawards.</td>
<td>• Pass-through entities are explicitly required to honor other entity’s F&amp;A rates or the new 10% de minimus for entities without a negotiated indirect cost rate agreement.</td>
<td>• Subrecipients negotiated F&amp;A rate must be used unless the sponsor has a published F&amp;A cap.</td>
<td>• NIH will allow IDC rates no less than 10% of MTDC to domestic subrecipients without negotiated F&amp;A rate at time of award.</td>
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<tr>
<td>• If sponsor has a cap on the F&amp;A rate, that cap must be used by WCM and the subrecipient.</td>
<td>• Subrecipients negotiated F&amp;A rate must be used unless the sponsor has a published F&amp;A cap.</td>
<td>• Subrecipients negotiated F&amp;A rate must be used unless the sponsor has a published F&amp;A cap.</td>
<td>• If sponsor has a cap on the F&amp;A rate, that cap must be used by WCM and the subrecipient.</td>
<td>• If sponsor has a cap on the F&amp;A rate, that cap must be used by WCM and the subrecipient.</td>
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**IMPACT AREA(S): Pre-award**

**Citation(s)**

- OMB Circular A-21
- Subpart D, §200.331 (a)(4)
- NIH GPS 2013
- Subpart E, §200.414(f)(g)
- NSF PAPPG Chapter II.C.3.g(vi)(e)
- NIH FAQ, Sec. D (10) (11) and (12)
- UG Appendix III C(7)

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- NSF PAPPG Chapter II.C.2.g(w)
- NIH GPS 2015 - Part II. Sec. 7.4
- NIH GPS 2015 - Part II. Sec. 15.2.3
- NIH FAQ, Sec. D (10) (11) and (12)

- 45 CFR §75.414 (c)(1)
- 45 CFR §75.414 (f)

**WCM Tools to be created / updated:**

- Will be reflected in updated subrecipient monitoring SOP and policy documents (stay tuned).
### Participant Support Costs

**Past Guidance**
- Participant support costs (PSCs) were:
  1. Primarily identified on NSF awards;
  2. Awarded by other Federal sponsors (but not necessarily referred to as "participant support costs"); and
  3. Subject to special sponsor regulations.

**Present Guidance**
- Participant support costs mean “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.”
- Participant support costs are allowable with the prior approval of the Federal awarding agency.
- UG has adopted the NSF treatment of allowing participant support costs as a budgetary item with prior approval. These costs will be included as a new MTDC exclusion in the UG and are not subject to F&A reimbursement.
- NSF adopted UG definition of participant support costs as defined in Subpart A, §200.75.
- NSF guidance has been clarified to reflect that 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.
- Funds provided for participant support costs may not be rebudgeted without prior written approval submit electronically via NSF’s electronic systems.
- Indirect costs (F&A) are not allowed on participant support costs.

**NIH UG Implementation**
- NIH adopted UG definition of participant costs as defined in Subpart A, §200.75.
- For NIH awards, only allow able when specifically identified in the funding opportunity announcement.
- Direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (not employees) in connection with conferences or training projects.
- For the purposes of Kirschstein-NRSA programs, this term does not apply. NIH will continue to use the terms trainees, trainee-related expenses, and trainee travel in accordance with NRSA Regulations.
- Participant support costs are allowed with prior written approval of the funding agency, provided the costs are programmatically justified.
- PIs should include participant support costs in the budget and budget justification of grant proposals.
- Rebudgeting of these costs require Federal agency prior approval (funds provided for participant support may not be used for other categories of expense without written approval from the Federal agency).
- Participant support costs are exempt from F&A.
- Participant support costs ARE NOT the same as research patient care costs. As per NIH definition, research patient care costs are "costs of routine and ancillary services provided by hospitals to participants in research protocols."

### Citation(s)

- NSF PAPPG
- Subpart A, §200.75
- NSF PAPPG Chapter II.C.2.g(v)
- 45 CFR §75.2
- Subpart E, §200.456
- NSF Participant Support Fact Sheet
- NIH GPS 2015 - Part I. Sec. 1.2 "Participant Support Costs" definition
- NIH GPS 2015 - Part II. Sec. 7.9.1 "Participant Support costs" allowability
- NIH FAQs, Sec. D(3)
### Prior Approval

**Grant recipients are required to report deviations from budget and program plans, and request prior approval for budget and program plan revisions in accordance with the Federal awarding agency guidelines.**

- NSF has waived most cost-related and administrative prior approvals required by OMB Circular A-21 and 2 CFR §215. Grantees should refer to the general conditions referenced in the grant, and AAG Exhibit II-1 for information on NSF required prior approvals.

### NSF Award & Administration guide, Exhibit II-1 (see web link below)

- Provides a listing of program-related grantee notifications to, and requests for approval from, the NSF.
- The funding of items identified in the NSF award budget constitutes NSF’s authorization for the grantee to incur these costs, provided there is not a specific limitation in the grant language and the costs are otherwise allowable, allocable, and reasonable in accordance with the cost principles in 2 CFR 200, Subpart E.

### NIH Prior Approval Matrix

- **All requests for NIH prior approval must be:**
  1. in writing and addressed to the GMO (Grants Management Official) no later than 30 days before the proposed change
  2. signed by the AOR (if the request is e-mailed, it must provide evidence of the AOR’s approval - cc'ing the AOR is not an acceptable submission per NIH guidelines).
- Failure to obtain required prior approval from the appropriate awarding NIH Institute / Center may result in the disallowance of costs, termination of the award, or other enforcement action within NIH’s authority.

**IMPACT AREA(S): Pre / post-award**

- NIH 2013 GPS • Subpart E, §200.407
- NSF PAPPG, Chap. V. Section 3
- NIH GPS 2015, Part II, Sec. 8.1.2

**WCM Tools to be created / updated:**

- NSF AAG Exhibit II-1
- NSF Federal-wide RTC
- CMB Circular A-110, Sec. 25
- NSF Prior Approval Matrix AAG Exhibit II-1
- NIH GPS 2015, Part II, Sec. 8.1.3

**NEW! Prior approval matrix**
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<td>Procurement Standards</td>
<td>See OMB A-110</td>
<td>- UG procurement standards are significantly different, more stringent, and administratively burdensome than requirements contained in OMB Circular A-110.</td>
<td>- NSF grantees shall adhere to the requirements of 2 CFR, Subpart D, §§200.317 - §§200.326 which prescribes standards for use by recipients when establishing procedures for the procurement of supplies and other expendable property, equipment, real property and other services with Federal funds.</td>
<td>- NIH grantees shall adhere to the requirements detailed in 45 CFR parts §§75.327 - §§75.335 for the purchase of goods or services through purchasing contracts under grants.</td>
<td>- Procurement standards as outlined in OMB Circular A-110 and WCM procurement policies are applicable until June 30, 2017. OMB has granted a grace period for implementation of the new procurement standards (effective July 1, 2017). Procurement standards are significantly different from A-110 and potentially create new administrative burden. The extra year will allow the community to engage with OMB to address issues such as the micropurchase threshold and other related issues. COGR continues to engage OMB on the challenges that the procurement standards outlined in the UG pose to universities. OMB approved COGR’s request to revise the UG procurement standards and to offer a grace period for implementation to FY2018. As more information is learned, it will be disseminated.</td>
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<td>- The UG places more emphasis on institutions establishing written procedures and optimizing savings where possible.</td>
<td>- Implementation of the new procurement standards have been delayed to July 1, 2017.</td>
<td>- 2 CFR, Subpart D, §§200.317 - §§200.326 which prescribes standards for use by recipients when establishing procedures for the procurement of supplies and other expendable property, equipment, real property and other services with Federal funds.</td>
<td>WCM procurement policies will be reviewed, revised and / or created to conform to UG standards.</td>
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<td>- Implementation of UG requirements have been delayed to July 1, 2017.</td>
<td>- Implementation of the new procurement standards have been delayed for institutions of higher education until July 1, 2017.</td>
<td>- Implementation of the new procurement standards have been delayed for institutions of higher education until July 1, 2017.</td>
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<td>- It is unclear what type of documentation will be necessary to substantiate purchases between $3,001 and $150,000.</td>
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**Citation(s)**
- OMB Circular A-110
- Subpart D, §200.317 - §200.326
- NSF PAPPG, Chapter 4, Sec. E
- NIH GPS 2015, Part II, Sec. 8.3.4

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- NSF PAPPG, Chapter 4, Sec. E
- NIH GPS 2015, Part II, Sec. 8.3.4
- 45 CFR §§75.326 - §§75.335
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<td>Past Guidance*</td>
<td>Present Guidance</td>
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<tr>
<td>Program Income</td>
<td>- Under former guidance, program income could be:</td>
<td>- Per the UG, program income means gross income earned by WCM (i.e., the non-Federal entity) that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in §200.307 paragraph (f).</td>
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<td>1) added to funds committed to the project; 2) used to finance the non-federal share of the project or program; or 3) deducted from the total project or program allowable costs.</td>
<td>- Program income includes but is not limited to: 1) income from fees for services performed; 2) the use or rental of real or personal property acquired under Federal awards; 3) the sale of commodities or items fabricated under a Federal award; 4) license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds.</td>
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<td>- A-110 (24H) states that recipients are under no obligation to treat licensing / royalty revenue as program income, unless the terms and conditions of the award states otherwise</td>
<td>- Notable inconsistency between UG and Bayh-Dole Act (35 USC 202(1)(7) with regards to the treatment of licensing / royalty revenue as program income.</td>
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<td>- Interest earned on advances of Federal funds and royalties from IP are not considered program income.</td>
<td>- Interest earned on advances of Federal funds and royalties from IP are not considered program income.</td>
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**Program Income** |
- **OMB Circular A-110 (Sec. 24)** |
- **Subpart A, §200.80** |
- **NSF PAPPG, Chap. 3, Sec. III D.4** |
- **NIH GPS 2015, Chap. 1.2 Definition** |

**Citation(s)** |
- **Subpart D, §200.307** |
- **NIH GPS 2015, Chap. 8.3.2** |
- **NIH GPS 2015, Chap. 11.3.12** |
- **45 CFR 75.307**

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- **NIH GPS 2015, Chap. 11.3.12**
- **NIH GPS 2015, Chap. 8.3.2**

**WCM Tools to be created / updated:**
- **NIH GPS 2015, Chap. 11.3.12**
- **45 CFR 75.307**
### Publication & Printing Costs

**Citation(s)**
- OMB Circular A-21, Sec. 359
- Subpart E, §200.461
- NSF PAPPG, Chapter 2, Sec. (g)(vi)(b)
- NIH GPS 2015 - Part II. Sec. 7.9.1

**WCM Tools to be created / updated:**
- "SNAP Awards"
- **Updated** Records and retention policy

**What Principal Investigators and Research Administrators Need to Know**

- Allowable when incurred within award period.
- "Publication and Printing Costs" definition
- Financial records, supporting documents, statistical records and all other records required by the terms of the grant must be retained for 3 years from the date the annual FFR is submitted.
- For NIH awards subject to SNAP, the 3-year retention period will be calculated from the date that the FFR for the entire competitive segment is submitted. See link below for more information on "SNAP eligible awards."
- Ensure that records pertinent to Federal awards are retained and accessible by department personnel (in the absence, termination, or resignation of the PI and/or key personnel).
- Not necessary to maintain paper files if scanned.
- Record retention requirements must be flow down to subrecipients.

**Records Retention**

**Citation(s)**
- OMB Circular A-110 (Sec. 53)
- Subpart D, §200.333 - §200.337
- NSF PAPPG, Chapter 2, Sec. E
- NIH GPS 2015 - Part II, Sec. 8.4.2

**WCM Tools to be created / updated:**
- "SNAP Awards"
- 45 CFR §75.361
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<tr>
<th>TOPIC</th>
<th>OMB CIRCULAR(S)</th>
<th>UNIFORM GUIDANCE</th>
<th>NSF UG Implementation</th>
<th>NIH UG Implementation</th>
<th>WHAT DO WCM PI's / DA's NEED TO KNOW TO COMPLY AND CONFORM WITH UG?</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Past Guidance*</td>
<td>Present Guidance</td>
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<td></td>
<td>Principal Investigator responsibilities:</td>
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<td>To monitor the activities of his/her subrecipients including but</td>
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<td>not limited to:</td>
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<td>1) Review of subrecipients progress reports (if required /</td>
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<td>applicable);</td>
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<td>2) Review of subrecipients expenditures (i.e., invoices) to</td>
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<td>ensure that they are reasonable, allocable, allowable and in</td>
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<td>conformance with Subaward terms &amp; conditions;</td>
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<td>3) Timely notification to OSRA if corrective action is needed due</td>
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<td>to non-performance of subrecipient;</td>
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<td>4) Ensure that incoming invoices include PI signature with</td>
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<td>attestation language stating that by approving the incoming</td>
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<td>invoice and authorizing payment to the subrecipient that the</td>
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<td>WCM PI agrees that performance goals of the subawardee have</td>
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<td>been achieved.</td>
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<tr>
<td>Subrecipient</td>
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<td>5) Facilitating (as needed) the requirement for subrecipient(s)</td>
</tr>
<tr>
<td>Monitoring</td>
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<td></td>
<td></td>
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<td>to submit timely final invoices to comply with WCM closeout</td>
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<td>procedures.</td>
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<td>Table of Contents</td>
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<td>OSRA/Fiance responsibilities:</td>
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<td>1) Finance may want to add additional text in the Subaward</td>
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<td>agreement stating that by submitting a signed invoice, the</td>
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<td>subrecipient certifies that all necessary performance goals have</td>
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<td>been reached and all activities funded by the sub-award were</td>
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<td>carried out for authorized purposes.</td>
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<td>2) Some training for faculty in properly monitoring and</td>
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<td>evaluating subrecipients programmatic performance might be</td>
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<td>necessary.</td>
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</table>

- "subrecipient" or a "vendor."
- Required that pass-through entities make a determination (but not document) whether the entity receiving the Federal funds is a "subrecipient" or a "vendor."
- Required that pass-through entities make a determination (but not document) whether the entity receiving funds (i.e., is the entity a "subrecipient" or a "contractor").
- The term "vendor" has been replaced with "contractor" in the UG.
- Section .331(d) requires pass-through entities to take specific steps to ensure that the Subaward is used for authorized purposes, in compliance with federal law, and that the goals of the Subaward are achieved.
- Section .331 imposes requirements which may require additional documentation of risk assessment of each entity, review of financial and programmatic reports, and / or audit follow-up.
- As part of its monitoring responsibilities, if a pass-through entity audits its subrecipient, the pass-through entity must issue to the subrecipient a written evaluation of the audit findings and a corrective action plan. UG requires a management decision to be issued within six months of audit.
- NSF PAPPG addresses the following updates in the PAPPG, as a result of the publication of the Uniform Guidance (2 CFR § 200.330):
  1) the requirement for the Prime Awardee (i.e., WCM) to make a case-by-case determination regarding the role of a subrecipient versus contractor for each agreement; and 2) clarifies NSF’s expectations regarding indirect cost rate recovery under subawards.
- Per NSF:
  - No portion of the proposed activity may be subawarded, transferred, or contracted out to another organization without written prior NSF authorization. Such authorization must be provided either through inclusion of the Subaward(s) on an NSF award budget or by receiving written prior approval from the cognizant NSF Grants Officer.
  - NSF awardees will use the domestic subrecipient’s applicable U.S. federally negotiated indirect cost rate(s). If no such rate exists, the NSF awardee may either negotiate a rate or use a de minimus indirect cost rate recovery of 10% of modified total direct costs.
- NIH GPS 2015 provides detailed list of public policy requirements, objectives and mandates which shall be included as a flow down terms to Subaward / consortium participants, contractor's hired on the grant, as well as the Prime Institution (see section 4.1 / Exhibit 4 of NIH GPS 2015).
- The Prime Institution must enter into a formal written agreement with each subrecipient that addresses the negotiated arrangements for meeting the scientific, administrative, financial, and reporting requirements of the grant, including those necessary to ensure compliance with all applicable Federal regulations and policies and facilitate an efficient collaborative venture.
- The Prime Institution must document how it determined the role of the entity.

More information on "subrecipient monitoring" on next page.
### Subrecipient Monitoring (continued)

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>OMB CIRCULAR(S)</th>
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<tbody>
<tr>
<td></td>
<td>Past Guidance*</td>
<td>Present Guidance</td>
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<td></td>
<td>Sections .331 and .521 require that the pass-through entity engage in certain monitoring activity of their subrecipients: 1) To review financial and programmatic reports (Sec. .331(d)(1). 2) Issue management decision for formal audit findings pertaining to the Federal award and follow-up to ensure that the subrecipient takes timely and appropriate action on all deficiencies (Sec. .331(d)(2-3). 3) Hold subrecipients to the auditing standards as described in Subpart F - Audit Requirements</td>
<td>Please click on the NSF Subaward Monitoring Fact Sheet link (below for more detailed instructions on the prime awardee responsibilities to monitor subrecipients.</td>
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</tbody>
</table>

### Citation(s)

- OMB A-133 § 210
- Subpart A, §200.93
- NSF PAPPG, Chapter II.C.2.(g)(vi)(e)  
- NIH GPS 2015, Part II, Exhibit 4
- Subpart D, §200.330 - §200.332
- NSF Subaward Monitoring Fact Sheet  
- NIH GPS 2015, Part II, Sec. 15.2
- Subpart F, §200.521
- 45 CFR §75.351 - §75.360

WCM Tools to be created / updated:
- Mandatory utilization of Subrecipient vs. Contractor determination form by OSRA
- Mandatory utilization of most current FDP Subaward template for academic/non-profit collaborators and comprehensive Subaward template in the instance the collaborator is for-profit/industry.
- To update Subrecipient Monitoring policy AND Subrecipient Monitoring, Performance, and Risk Assessment Tools (will be delivered in near future).
- Ensure that the incoming invoice contains PI attestation language in the signature line stating that by signing the invoice and authorizing payment to the subrecipient, the WCM PI certifies that the subrecipient's performance goals have been achieved.
<table>
<thead>
<tr>
<th>TOPIC</th>
<th>OMB CIRCULAR(S) Past Guidance*</th>
<th>UNIFORM GUIDANCE Present Guidance</th>
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<th>WHAT DO WCM PI's / DA's NEED TO KNOW TO COMPLY AND CONFORM WITH UG?</th>
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<tbody>
<tr>
<td>Travel costs (dependent care costs)</td>
<td>Temporary dependent care costs as an allowable expense on a Federal award is new.</td>
<td>Temporary dependent care costs (i.e., &quot;dependent&quot; defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that: 1) The costs are a direct result of the individual's travel for the Federal award; 2) The costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and 3) Are only temporary during the travel period. •Conference hosts / sponsors can charge to a Federal award the cost of identifying, but not providing, locally available dependent-care resources (unless restricted in the Federal award).</td>
<td>• NSF adopted UG allowability clause as prescribed and defined in Subpart E, §200.474 for dependent care costs during travel. •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.</td>
<td>• NIH adopted UG allowability clause as prescribed and defined in Subpart E, §200.474 for dependent care costs during travel. • Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the HHS awarding agency.</td>
<td>• &quot;Dependent&quot; refers to a 1) a qualifying child of taxpayer or descendant of such a child, or a 2) qualifying relative such as a brother, sister, stepbrother, or stepsister of the taxpayer or descendant of any such relative. A qualifying dependent must meet three tests as defined in 26 U.S.C. §152: the 1) relationship test; 2) age test; 3) residency test. • Consult with WCM human resources prior to seeking reimbursement from the grant to confirm if your dependent qualifies as a &quot;dependent&quot; per HR definition. In the absence of policy regarding this topic inquiries regarding this matter will be handled case-by-case.</td>
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<td>Citation(s)</td>
<td>N / A</td>
<td>N / A</td>
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<tr>
<td>Table of Contents</td>
<td>N / A</td>
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<td>TOPIC</td>
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<tr>
<td>Travel costs (cost conscious; least expensive)</td>
<td>No change in the Federal government’s allowability of charging expenses for transportation, lodging, subsistence, and related items incurred by employee(s) who travel for business related to the Federal sponsored activity.</td>
<td>Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are on official business of WCM. (Terms are consistent with Circular A-21 guidelines).</td>
<td>• NSF adopted UG allowability clause as prescribed and defined in Subpart E, §200.474 for travel costs. • Allowance for air travel normally will not exceed the cost of round-trip, economy airfares. Persons traveling under NSF grants must travel by US-Flag Air carriers, if available. • NSF requires that all travel be justified with anticipated costs itemized at time of proposal submission.</td>
<td>• NIH adopted UG allowability clause as prescribed and defined in Subpart E, §200.474 for travel costs. • Funds may be used for the travel of staff, speakers, participants, and attendees, if identified in the application and approved at the time of award. Travel expenses for employees of the recipient organization are governed by the recipient’s travel policies, consistently applied regardless of the source of funds.</td>
<td>• Refer to Travel &amp; Business policy on the WCM Intranet. • Justify all anticipated travel costs in the budget justification (for modular and non-modular grants) and with as much detail as possible so to avoid having to acquire after-the-fact prior approval.</td>
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</tbody>
</table>

**Citation(s)**
- OMB Circular A-21, J.53
- Subpart E, §200.474
- NSF PAPPG Chapter II.C.2.g(iv)
- NIH GPS - Part II: Sec. 14.10.1 "Travel" definition
- 5 U.S.C. 5701-5711

**Table of Contents**
- NSF FAQ#8_4.7.15
- 45 CFR §75.474 (c2), (e)
- 48 CFR 31.205-46(a)
- WCM Travel guidelines

**Value Added Taxes (VAT)**
- OMB Circular A-21 has not directly addressed VAT but in section J.49 it states: "taxes which the institution is required to pay and which are paid or accrued in accordance with generally accepted accounting principles are allowable.”
- NIH guidance has stated that VAT is an allowable charge to foreign grants and domestic grants with foreign components.
- Foreign taxes charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards.
- For general guidance on the allowability of taxes (including VAT) on a Federal award review Subpart E, 200.470
- Silent
- NIH GPS 2015 - Part II: Sec. 14.10.1 "Travel" definition
- 45 CFR §75.470(c)
- WCM Tools to be created / updated:
  - NIH FAQ, Sec. D(5)
  - 45 CFR 31.205-46(a)

**Citation(s)**
- OMB Circular A-21, J.49
- Subpart E, §200.470
- NIH GPS 2015 - Part II: Sec. 1.3.1 “Value Added Tax” definition

**Table of Contents**
- N/A

**WCM Significant Changes to PAPPG_12.26.14**
- WCM Tools to be created / updated:
  - NIH FAQ, Sec. D(5)
  - 45 CFR 31.205-46(a)
<table>
<thead>
<tr>
<th>Visa Costs</th>
<th>Past Guidance*</th>
<th>Present Guidance</th>
<th>NSF UG Implementation</th>
<th>NIH UG Implementation</th>
<th>WHAT DO WCM PI's / DA's NEED TO KNOW TO COMPLY AND CONFORM WITH UG?</th>
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</thead>
</table>
| OMB CIRCULAR(S) | Long term visa costs were allowable (including "J" and "H-1B") to facilitate the recruitment of foreign-born individuals. | 1) Allows for visas to be charged to a federal award as part of the cost of recruiting individuals who will receive salary from the federal award.  
2) Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost.  
3) To be charged directly, the visa costs must be:  
(a) critical and necessary for the conduct of the project;  
(b) allowable under the applicable cost principles;  
(c) be consistent with WCM's cost accounting practices and policy; and  
(d) meet the definition of "direct cost" as described in the applicable cost principles. | • NSF adopted UG allowable clause as prescribed and defined in Subpart E, §200.463 for visa costs.  
**Per NSF:**  
Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses that may be proposed as a direct cost on an NSF proposal. Since short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on an NSF-related project. For these costs to be included on an NSF budget, they must:  
• be critical and necessary for the conduct of the project;  
• be allowable under 2 CFR § 200, Subpart E;  
• be consistent with the organization’s cost accounting practices and organizational policy; and  
• meet the definition of "direct cost" as described in 2 CFR § 200, Subpart E. | • NIH adopted UG allowable clause as prescribed and defined in Subpart E, §200.463 for visa costs.  
**Per NIH:**  
NIH considers visa costs an allowable direct cost as part of recruiting costs on an NIH grant, as long as the institution has an employee / employer relationship with the individual.  
• Per NIH Fraud fees are allowable.  
• Dept. of Homeland Security SEVIS Form I-901 fees are allowable. | • The PI should provide a justification in the proposal explaining how the visa costs are critical and necessary for the conduct of the project.  
• If the PI wishes to re-budget for such costs after an award has been made, the PI will need to work through OSRA to obtain prior approval from the federal sponsor.  
• Since Visa costs is considered a "recruiting" cost, only the initial visa cost for each individual is allowable per NIH and NSF (visa renewal costs and expedited processing fees are generally unallowable). |

**Citation(s)**  
• OMB Circular A-21, J.42  
• Subpart E, §200.463  
• NSF PAPPG Chapter II.C.2.g(vi)(f)  
• NIH GPS 2015 - Part II. Sec. 7.9.1 "Recruiting Costs" and "Visa Costs" definitions  

**WCM Tools to be created / updated:**  
- OMB Circular A-21, J.42  
- Subpart E, §200.463  
- NSF PAPPG Chapter II.C.2.g(vi)(f)  
- NIH GPS 2015 - Part II. Sec. 7.9.1 "Recruiting Costs" and "Visa Costs" definitions  
- 45 CFR §75.463(d)  

**Table of Contents:**
Federal awarding agency review of risk posed by applicants.

On July 22, 2015, the Office of Management and Budget (OMB) released the final rule to implement the Federal Awardee Performance Integrity Information System (FAPIIS) for Federal grant awards. FAPIIS is a system designed to ensure Federal awards are issued to reliable and qualified recipients by providing award officials with information pertaining to the past performance of applicants. The final rule is implemented by amending 2 CFR 200 and 2 CFR 180. FAPIIS is a publicly accessible website (https://www.fapiis.gov/fapiis/index.action).

I. Beginning on January 1, 2016, Federal awarding officials are required to review FAPIIS as part of a pre-award risk assessment before making a grant award greater than $150,000.

II. During the FAPIIS review, agency officials will determine if an applicant is “qualified” or “not qualified” to receive an award. Federal awarding agencies will be required to notify grant applicants if they have been deemed “not qualified” for an award.

III. As a result of the final rule, 2 CFR 200 has been amended in multiple places, including:

- 2 CFR 200.205 has been revised to require Federal agencies to review FAPIIS as part of the pre-award risk assessment before making an award in excess of the simplified acquisition threshold.
- 2 CFR 200.212 now details the reporting requirements for agencies when a grant applicant has been determined to be “not qualified” for a Federal award.
- 2 CFR 200.213 contains information regarding suspension and debarment which was previously found at 2 CFR 200.212.
- 2 CFR 200.339 and 2 CFR 200.340 provide information regarding an agency’s responsibility to the termination of an award to FAPIIS.
- Appendix XII has been added to 2 CFR 200 to explain the award term and condition for recipient reporting on integrity and performance matters.

IV. The new requirements are not applicable to pass-through entities. However, since FAPIIS is publically available, pass-through entities may want to review the system before making a Subaward.

The criteria being used by Federal awarding agencies to determine if a grant recipient organization is qualified to receive a Federal award is as follows:

1. Financial stability;
2. Quality of management systems and ability to meet the management standards prescribed in this part;
3. History of performance. The applicant's record in managing Federal awards, if it is a prior recipient of Federal awards, including timeliness of compliance with applicable reporting requirements, conformance to the terms and conditions of previous Federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;
4. Reports and findings from audits performed under Subpart F—Audit Requirements of this part or the reports and findings of any other available audits; and
5. The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.
### Agency-specific guidance on the implementation of (2 CFR, §200.205):

<table>
<thead>
<tr>
<th>Agency</th>
<th>Website/Resource</th>
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<tbody>
<tr>
<td>FAPIIS</td>
<td><a href="https://www.fapiis.gov/fapiis/index.action">https://www.fapiis.gov/fapiis/index.action</a></td>
</tr>
<tr>
<td>HRSA (Health Resources and Services Administration)</td>
<td><a href="http://www.hrsa.gov/grants/manage/fapiis.html">http://www.hrsa.gov/grants/manage/fapiis.html</a></td>
</tr>
</tbody>
</table>

### Other FAPIIS Sources:

- **FAPIIS Overview:** [https://www.cpars.gov/pdfs/FAPIIS_Overview.pdf](https://www.cpars.gov/pdfs/FAPIIS_Overview.pdf)
- **2 CFR, §200.205:** [http://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1205](http://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1205)

### FAPIIS Blog Posts:

- **Management Concepts:** [http://blogs.managementconcepts.com/fapiis-is-here-what-you-need-to-know/#.VeX3cpPLnZs](http://blogs.managementconcepts.com/fapiis-is-here-what-you-need-to-know/#.VeX3cpPLnZs)
WEILL CORNELL MEDICINE (WCM)
Office of Research Administration
Dean’s Office

UNIFORM GUIDANCE
2 C.F.R., Part 200

APPENDIX
To accompany WCM Uniform Guidance Guidebook
Appendix Table of Contents

- 4 Tests of Allowability Reference Table
- NIH Case Study 1 - Cost Transfers
- NIH Case Study 2 - Supplies & Meals
- NIH Case Study 3 - Administrative & Clerical Salaries
- WCM Admin/Clerical Salary allowability graphic
- NIH Case Study 4 - Allowability
- Computing Devices Reference Guide
- Prior Approval Matrix
### Uniform Guidance (2 CFR, Part 200) Highlights

**What Principal Investigators and Research Administrators Need to Know**

<table>
<thead>
<tr>
<th>Tests of Allowability</th>
<th>Definition</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td><strong>Reasonableness</strong></td>
<td>Cost incurred is reasonable and necessary and the associated dollar amount reflects the action that a prudent person would have taken when deciding to incur the cost. [Subpart E, §200.404]</td>
<td>Purchase of one Sharpie Marker costing $1.00 ea. [Reasonable]</td>
<td>Purchase of one Sharpie Marker costing $100.00 ea. [Not reasonable]</td>
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<tr>
<td></td>
<td>EXPLANATION: A prudent person would likely purchase one Sharpie Marker for $1.00 or less and this purchase would be considered reasonable.</td>
<td></td>
<td>EXPLANATION: A prudent person would not purchase one Sharpie Marker for $25.00</td>
</tr>
<tr>
<td><strong>Allocability</strong></td>
<td>Goods or services purchased are chargeable or assignable to the Federal award in accordance with benefits received. A cost is allocable to a grant if it is incurred solely in order to advance work under the grant; it benefits the grant and other work of the institution; or it is necessary to the overall operation of the organization and is deemed to be assignable, at least in part, to the grant. [Subpart E, §200.405]</td>
<td>Charging the cost to hire a HIPAA approved vendor to shred documents with research subjects’ PHI used for data collection purposes. [Allocable]</td>
<td>Purchasing a multi-function copier/fax/ scanner to be installed in a shared laboratory as a direct cost on a Federal grant. [Not allocable]</td>
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<td>EXPLANATION: In this scenario, let’s assume that the project called for collecting a substantial volume of PHI-related data with assurances from the PI to the IRB Committee and the Federal awarding agency that the PHI-related data would be destroyed after analysis was completed. It is allocable to incur the cost to hire the vendor to shred the documents as a direct cost to the grant. WCM would expect to see such a cost included in the proposal budget.</td>
<td></td>
<td>EXPLANATION: A shared laboratory space is likely occupied by personnel who work on a variety of projects, tasks and other responsibilities and who will therefore use the multi-function equipment for a variety of organizational objectives that cannot be specifically tied to the Federal grant used to purchase it. Purchasing such an item as a direct cost on any Federal grant is difficult to substantiate as being allocable. The cost could only be deemed allocable as a direct cost if it is incurred solely to advance work objectives of the grant.</td>
</tr>
<tr>
<td><strong>Consistency</strong></td>
<td>WCM must exercise consistency in the assignment of costs to cost objectives. Costs may be charged as either direct costs or F&amp;A costs, depending upon the identifiable benefit to the project; but all costs must be treated consistently for all work of the organization under similar circumstances, regardless of funding source. [Subpart E, §200.403]</td>
<td>The direct charging of petri dishes to a grant. [Consistent]</td>
<td>The direct charging of an expense related to the replacement of a window in a WCM laboratory. [Not consistent]</td>
</tr>
<tr>
<td></td>
<td>EXPLANATION: It is consistent practice at WCM to charge the cost to purchase petri dishes as a direct cost to a sponsored project, regardless of the source of funding. Incurring such an expense on F&amp;A dollars is not consistent with WCM purchasing practices.</td>
<td></td>
<td>EXPLANATION: It is not consistent practice at WCM to charge the cost to replace a laboratory window as a direct cost to a grant. Such costs will consistently be incurred by F&amp;A or other infrastructural support budgets. Incurring such an expense as a direct cost on a Federal award is not consistent with WCM purchasing practices.</td>
</tr>
<tr>
<td><strong>Conformance</strong></td>
<td>Day-to-day management of grant is in accordance with the terms and conditions as outlined in the notice of grant award and with respect to the type of activity, type of recipient, and other characteristics of the individual award. [i.e., In the daily management of my NIH grant portfolio, I work to ensure that my post-award activities conform to the terms and conditions of the NoA and the NIHGPS.]</td>
<td>Pre-award costs [Conformance]</td>
<td>Collecting F&amp;A costs on construction grants. [Not in conformance]</td>
</tr>
<tr>
<td></td>
<td>EXPLANATION: Unless specified otherwise in the notice of award, preaward costs are allowable and thus conform with being applied to Federal awards [Prior approval for pre-award costs are required under exceptional circumstances - for example if the costs are greater than 90 days retroactive].</td>
<td></td>
<td>EXPLANATION: F&amp;A costs are unallowable on construction grants and thus imposing such a cost to a construction grant would not conform with this grant activity type.</td>
</tr>
</tbody>
</table>
Case Study 1:

A University employee transfers expenses from one account to another and annotates the cost transfer “to correct an accounting error.”

Internal Audit takes exception. Why?

References for Case Study 1

- Errors should be corrected within 90 days of when the error was discovered.
- Transfers must be supported by:
  - Documentation that fully explains how the error occurred
  - Certification of the correctness of the new charge (by a responsible organization official)
- Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.
- All charges to grants must be reasonable, allowable, allocable, and consistently applied.

Source: NIH - Compliance Resources
Url: http://grants.nih.gov/grants/compliance/compliance.htm#about
Case Study 2.

You are asked by a PI to stop at an office supply store on your way to work and pick up a few items (pens, envelopes and paperclips). The PI also asked you to get some donuts for a lab meeting that morning. When you arrive at work, the PI tells you that all of the items should be charged to the grant.

Your Departmental Administrator tells you that these purchases must come from Departmental funds. Why?

References for Case Study 2

• If the office supplies are not specifically allocable to the grant, they are considered general office supplies and should not be charged as a direct cost to the grant account.
• Entertainment costs, such as food, are unallowable.

More References for Case Study 2

• Meals are allowable on a research grant when:
  1. they are provided by the reference grant for scientific meetings supported by the reference grant.
  2. they are provided to subjects or patients under study provided that such charges are not duplicated in participant’s per diem or subsistence allowances, if any; and
  3. such costs are specifically approved as part of the project activity in the NoA.

More References for Case Study 2

• Meals may be an allowable cost, on a research grant, if they are provided in conjunction with a meeting when the primary purpose is to disseminate technical information.
• An institution must also have a written and enforced policy in place that addresses the following:
  • Ensures consistent charging of meal costs
  • Defines what constitutes a meeting for the dissemination of technical information
  • Specifies when meals are allowable for such meetings
  • Establishes limitations and other controls on this cost

More References for Case Study 2

REMEMBER:
Recruiting business meetings, such as staff meetings, are generally not considered meetings to disseminate technical information.
Case Study 3....

Dr. Admins from the University of Education submits a research grant application that seeks support for a half-time secretary, two laptops and a BlackBerry.

Are these types of costs appropriate for a traditional "R01" grant application?

References for Case Study 3

- Administrative or Clerical Staff Salaries
  - Normally treated as F&A (indirect) costs.
  - Cost may be appropriate where a major project or activity
    - explicitly budgets for administrative or clerical services and
    - individuals involved can be specifically identified with the project or activity.
  - A-21, Exhibit C, provides examples of "major projects" where direct charging of these costs may be appropriate.

- Materials and Supplies
  - NIH considers the justification of ‘general use’ business items (e.g. laptop or blackberry) to determine if they are needed for a special research purpose. General office use is not sufficient justification.
  - General office purpose is allowable as an F&A cost.
  - Only materials and supplies actually used for the performance of a sponsored agreement may be charged as direct costs.

- General Purpose Equipment
  - Unallowable as a direct cost except where approved in advance by awarding agency
  - Use is NOT limited to research, medical, scientific, or other technical activities
    - Examples include office equipment and furnishings, information technology equipment and systems, reproduction and printing equipment.

- Special Purpose Equipment
  - Allowable as a direct cost
  - Used only for research, medical, scientific, or other technical activities
    - Examples: microscopes, x-ray machines, surgical instruments, spectrometers

- Check with your institutional policy before including these types of costs in grant proposal budgets.
- Post award rebudgeting actions must also meet institutional and Uniform Guidance requirements.
Was the administrative / clerical employee originally included on the budget of an awarded Federal grant proposal? Yes

Was the position approved by the Federal awarding agency as per the NoA terms and conditions? Yes

No internal prior approval letter required

STOP!
This individual cannot be charged to the Federal Award

Proceed with change of funding in SAP Yes

Was the prior approval request to charge administrative / clerical salary to the Federal award approved (by OSRA and/or GMO), in writing? Yes

Requests for additional funds should be vetted by OSRA prior to engaging sponsoring agency and submitted to NIH GMO (via OSRA) for prior approval.

Requests for rebudgeting of funds should be vetted internally (by OSRA and the Sr. Director of Financial Analysis) for internal approval.

OTHER FEDERAL AGENCIES

Requests for additional funds OR rebudgeting of funds for admin/clerical salaries should be vetted and approved by OSRA and the Sr. Director of Financial Analysis prior to engaging sponsoring agency.

Reminders:
1) Prior approval requests cannot be retroactive;
2) Administrative/clerical support cannot be charged to the grant until approval has been received in-writing; and
3) Federal grants should not be used to subsidize the cost of any personnel who would normally be charged to departmental funds.

Submit signed copy of the administrative/clerical prior approval request letter to OSRA for review.

Uniform Guidance (2 CFR, Part 200) Highlights
What Principal Investigators and Research Administrators Need to Know

Page 2 of 14
Admin/Clerical budget justification guidance

The budget justification must include all of the following:

- An explanation as to why the administrative/clerical staff is necessary to complete the technical goals of the project.
- A list of the responsibilities of the administrative/clerical position.
- An explanation as to why the services that the administrative/clerical support will provide are significantly different or greater than what is routinely provided by the department/academic unit.
- Any additional information that would strengthen the budget justification and further explain the unusual need or unlike circumstances for the administrative/clerical support.
Request to charge administrative/clerical salary(ies) to federally-funded award

Purpose of the template letter:
The attached template letter is recommended for use in any instance that a Principal Investigator (PI) wishes to apply salary/effort for administrative/clerical staff to a federally-funded award after the award has been issued and if the individual(s) were not originally included in the grant proposal’s budget and budget justification submit to the Federal awarding agency.

How to use the template letter:

- Prior to incurring the expense on the Federal Award, the PI is required to sign and submit the attached template letter to their assigned OSRA Specialist [http://osra.weill.cornell.edu/about_us/dept_assign_gco.html](http://osra.weill.cornell.edu/about_us/dept_assign_gco.html).
- Written acknowledgement of approval from OSRA or the Federal Awarding Agency must be received by the PI, **prior to** incurring the expense on the award.
  - NIH Awards only (internal use only): Address the prior approval request to the attention of the Authorized Organizational Representative for review/approval.
  - All other Federal Agencies (external use only): Address the prior approval request to the attention of the Grants/Contracts Management Official at the Federal awarding agency and submit the request to the OSRA Post-award Specialist. No personnel charges should be incurred on the grant until written approval is received from the agency.

As per the Uniform Guidance, **Subpart E, 200.413 – Direct Costs** ([http://www.ecfr.gov/cgi-bin/text-idx?node=se2.1.200_1413&rgn=div8](http://www.ecfr.gov/cgi-bin/text-idx?node=se2.1.200_1413&rgn=div8)) administrative and clerical salaries should normally be treated as indirect (F&A) costs. **Direct charging of these costs may be appropriate only if all of the following conditions are met:**

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

**Please note:** (a) prior approval requests cannot be retroactive; (b) administrative/clerical support cannot be charged to the grant until approval has been received in-writing; and c) federal grants should not be used to subsidize the cost of any personnel who would normally be charged to departmental funds.
To: {Insert Grants Management Specialist Name}
    {Insert Federal Agency Name}

From: {Insert Principal Investigator Name} and Amy A. Lane, MBA, AOR

Re: Prior approval request to add administrative/clerical support to {Grant Number}

Dear {Grants Management Specialist Name},

In accordance with the Uniform Guidance, Subpart E, §200.413 – Direct Costs, we are writing to request approval to add administrative/clerical support to the aforementioned grant for {insert employee(s) name and HR-approved job title(s)} at {insert effort level} effort. This request is not for approval to secure additional funds but to re-budget existing funds from {insert where you are rebudgeting from to accommodate this cost} to directly charge the administrative/clerical services as described below.

The approved scope of work for the above referenced grant includes the {insert general description of activity requiring administrative/clerical support as described in the grant application (e.g., management of clinical sites)}. These services and activities are integral to the project’s success and we have identified this/these individual(s) to assume the following responsibilities {insert list of admin/clerical duties such as collection of multiple IRB approval documentation, monitoring of site progress, consolidation/aggregation of results and progress reports, weekly phone conference arrangements, note taking/issuance of meeting minutes}.

These administrative/clerical services are essential to the project’s goals and objectives, and therefore integral to the project. The costs of these services will not be recovered as indirect costs.

If you have any questions or require additional information, please let me know.

Sincerely,

{Insert Principal Investigator Name and Date}

{Insert Authorized Organizational Representative Name and Date}
Case Study 4....

Dr. Miller purchases a much needed piece of specialized, scientific equipment for her research on hypertension. When preparing the purchase request, she realizes that the only account with enough money is her grant for research on sleep disorders. Because both grants are funded by NIH, she charges the equipment to the sleep disorder grant.

Is this appropriate?

References for Case Study 4

The cost principles address four tests to determine allowability of costs:

- **Allocability**
  A cost is allocable to a specific grant if it is incurred solely to advance work under the grant and is deemed assignable, at least in part, to the grant.

- **Reasonableness**
  A cost may be considered reasonable if the nature of the goods or services acquired reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

- **Consistency**
  Grantees must be consistent in assigning costs. Although costs may be charged as either direct costs or F&A costs, depending on their identifiable benefit to a particular project or program, they must be treated consistently for all work of the organization under similar circumstances, regardless of the source of funding.

- **Conformance**
  Conformance with limitations and exclusions as contained in the terms and conditions of award—varies by type of activity, type of recipient, and other variables of individual awards.
I. Purpose
This document is intended to provide detailed guidance on the circumstances under which the purchase of computing devices and peripherals are allowable and provides further guidance on how to rationalize why the computing device may be a justifiable direct cost purchase or budget item on an award/proposal.

II. What is a computing device?

- The term “computing device” encompasses all information technology devices including high-end mainframes, minicomputers, personal computers, tablets, notebooks, iPads, docking stations and other peripheral devices, regardless of whether the item meets the $5,000 capital equipment threshold. Other computer-related equipment includes printers, scanners, bar code readers, and connectivity devices (routers, modems, etc.).
- NIHGPS 2015 defines “peripherals” as accessories for printing, transmitting and receiving, or storing electronic information (see also NIH definition of “supplies” and “information technology systems.”).
- The Uniform Guidance classifies computing devices as materials and supplies and allows for the direct charging of these costs to a Federal award (based on the criteria outlined in the next section). Computer equipment costing $5,000 or more is still classified as general purpose equipment and normally may not be charged as a direct cost unless approved by the awarding agency.

III. Criteria for purchasing/budgeting a computer on an award/proposal:

1. It must be necessary for and provide benefit to the project.
   a. The computer must be essential for project activities

2. It must be allowable.
   a. The sponsor permits the use of funds for this purpose.

3. It must be allocable.
   a. The computer is to support the project’s programmatic activities, and it would not have been purchased other than to support the goals of the project.
   b. If the computer is also to be used for general administrative or instructional purposes, the cost must be allocated based on the estimated use.
   c. A computer may be allocated (distribute the cost) to one or more sponsored projects. There should be documentation that supports the allocation.
i. The device's cost must be properly allocated to all benefitting activities, including instructional and administrative responsibilities.

ii. If a device will be used only in part for an award's activities, the award may only be charged for a portion of the device's cost. The portion charged to the award cannot exceed the estimated portion of the device's use for that award. While it is not expected that the device's useful life will match the award period, care should be taken to avoid having the award bear more than its fair share.

iii. De minimis use of the device for non-award activities is allowed. For example, someone checking their personal email or someone working primarily on an award preparing a guest lecture for a class.

4. It must be reasonable.
   a. There must be an informed, prudent decision regarding the cost, utility, and value of the computer to the sponsored project

**IV. Budget/Budget Justification Guidance**

Table 1 below illustrates exceptional examples where programmatic personnel should be able to justify with ease why the computing device is necessary and essential to the research project. Conversely, table 1 also illustrates non-exceptional examples where it may be difficult to explain why the computing device is necessary and essential to the research project’s success.

<table>
<thead>
<tr>
<th>Exceptional</th>
<th>Non-exceptional</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Controlling an instrument</td>
<td>1. Preparing proposals</td>
</tr>
<tr>
<td>2. Acquiring data from an instrument</td>
<td>2. Preparing progress reports related to the research</td>
</tr>
<tr>
<td>3. Numerical calculations and simulations</td>
<td>3. Preparing publications related to the research</td>
</tr>
<tr>
<td>4. Image and video analysis</td>
<td>4. Preparing presentations related to the research</td>
</tr>
<tr>
<td>5. Data analysis and manipulation</td>
<td>5. Accessing library resources (journals, books, etc.)</td>
</tr>
<tr>
<td>6. Data mining</td>
<td>6. Admin. activities including email, internet research</td>
</tr>
<tr>
<td>7. Writing computer code</td>
<td></td>
</tr>
<tr>
<td>8. Data storage for the sponsored projects</td>
<td></td>
</tr>
<tr>
<td>9. Preparation of testing materials and recording of</td>
<td></td>
</tr>
</tbody>
</table>
V. Example budget justifications

Example 1
Three laptop computers ($1,000 each) are requested. Research personnel (GRAs and RAs) will utilize the laptops in the field to record data during interviews with human subjects, assist with statistical analysis, and facilitate communications among research project personnel during the 12-month survey period.

Example 2
Computer: Laptop ($989) needed for project-dedicated observations and travel between the telescope in Chile and Purdue.

Example 3
This program project will require extensive word processing, record keeping, maintenance of large databases, and data analysis. For this reason, we request 2 IBM compatible Pentium II-level workstations ($1,400.00 each), which each include CPU, color monitor, graphics card, keyboard, and a minimum 64 gigabyte hard drive.

VI. Important Reminders

1. During the proposal preparation process, if it is determined a computer will be necessary for the project, the computer should be budgeted and the cost justified. The justification must describe how the computer directly benefits the project.
2. Receipt of a new award does not automatically mean that a computer can be purchased to support the project. The computer should be essential to the project. Justification of the item must occur prior to purchase, and it is recommended that this occur within the proposal.
3. If the cost of the item will be split amongst several accounts, ensure there is documentation supporting the cost allocation. Federal guidance allows flexibility in allocating the cost “on any reasonable basis”.
4. Computer purchases in the final months of a project period raise audit concerns. What is the benefit to the sponsored project? Obtain documentation and keep for audit purposes. All charges to a project, particularly in the last 90 days of the project period, must be allowable and allocable as a direct cost, and be reasonable and necessary for the conduct of remaining project activities. If the computer is expected to be used beyond the project expiration date, the cost should not be allocated 100% to the expiring project unless continuation funding from that same sponsor is expected.
5. Charging computing device purchases to use up remaining funds at the end of a project are not allowable.
1) For use on WCM awards subject to Uniform Guidance until new Research Terms and Conditions are published.
2) If agency is not listed, the award should be managed in accordance with the terms and conditions of the award and the Uniform Guidance.
3) Post-award prior approval request should be routed through CSPA Pre-award, who will submit to the Federal agency.
4) All information is subject to change as agency implementations and policies are released.

*Any requirements with waivers noted on this matrix may be overridden by a special term or condition of the award

### General Requirements

<table>
<thead>
<tr>
<th>Uniform Guidance Citation(s)</th>
<th>Uniform Guidance position</th>
<th>NASA</th>
<th>NIH</th>
<th>NSF</th>
<th>ONR</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Scope</td>
<td>200.308(c)(1) &amp; 200.308(g)(1)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disengagement or Change of PI</td>
<td>200.308(c)(2) &amp; 200.201(b)(5)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>Disengagement of more than 3 months or 25% or greater reduction in level of committed effort</td>
</tr>
<tr>
<td>Change in key persons specified in the award</td>
<td>200.308(c)(2)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>NIH guidance is explicit that change in key/senior personnel requires prior approval for individuals noted in the NoA (not the application) [Source: Change in status of the PD/PI or senior/key personnel named in the NoA (NIHGPS 8.1.2.6)]</td>
</tr>
<tr>
<td>Change in key persons specified in application</td>
<td>200.308(c)(2)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>NIH waived this requirement for fixed price subawards provided that the subawards meet the requirements for fixed amount awards in 45 CFR 75.201</td>
</tr>
<tr>
<td>Need for additional funding</td>
<td>200.308(c)(8) &amp; 200.308(g)(2)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>NIH reference: CFR §75.201</td>
</tr>
<tr>
<td>New subawards not already approved in awarded budget</td>
<td>200.308(c)(6)</td>
<td>R R W R R</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transferring scope of work</td>
<td>200.308(c)(6)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>NIH reference: CFR §75.201</td>
</tr>
<tr>
<td>Issuing fixed amount subawards up to Simplified Acquisition Threshold (currently $150,000)</td>
<td>200.308(c)(6) &amp; 200.332</td>
<td>R R W R R</td>
<td></td>
<td></td>
<td></td>
<td>NIH reference: CFR §75.201</td>
</tr>
<tr>
<td>Pre-award costs (90 days)</td>
<td>200.308(d)(1); 200.308(d)(4); &amp; 200.458</td>
<td>Prior approval WAIVED</td>
<td></td>
<td></td>
<td></td>
<td>NIH reference: CFR §75.201</td>
</tr>
<tr>
<td>Pre-award costs (more than 90 days)</td>
<td>200.308(d)(1)</td>
<td>Prior approval REQUIRED</td>
<td></td>
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</tr>
<tr>
<td>Initial no-cost extension of up to 12 months (per competitive segment)</td>
<td>200.308(d)(2) &amp; 200.308(d)(4)</td>
<td>W W W W W</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsequent no-cost extension or extension of more than 12 months</td>
<td>200.308(d)(2) &amp; 200.77</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td>NIH reference: NIHGPS Sec. 8.1.2.6</td>
</tr>
<tr>
<td>Carry-forward of unexpended/unobligated balances to subsequent funding periods</td>
<td>200.308(d)(3) &amp; 200.308(d)(4)</td>
<td>Consult NoA to determine if WCM has authority to automatically carry over unobligated balances</td>
<td></td>
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</tr>
</tbody>
</table>

### Cost-related Requirements

<table>
<thead>
<tr>
<th>Uniform Guidance Citation(s)</th>
<th>Uniform Guidance position</th>
<th>NASA</th>
<th>NIH</th>
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<th>ONR</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rebudgeting among budget categories</td>
<td>200.308(e)</td>
<td>May be required</td>
<td>W W*** W UG</td>
<td>NIH reference: NIHGPS Sec. 8.1.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rebudgeting between direct and F&amp;A costs</td>
<td>200.308(e)</td>
<td>May be required</td>
<td>W W W UG</td>
<td>Unallowable at WCM</td>
<td></td>
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</tr>
<tr>
<td>Rebudgeting of funds allotted for training allowances (direct payment to trainees) to other categories of</td>
<td>200.308(c)(5) &amp; 200.456</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special &amp; General Purpose Equipment not in approved budget, with per unit cost of $5,000 or more</td>
<td>200.439(b)(2)</td>
<td>Prior approval REQUIRED</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Direct charging of salaries for administrative and clerical staff</td>
<td>200.413(c)</td>
<td>R Consult NoA W*** R UG</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alterations and Renovations costs</td>
<td>200.462</td>
<td>R W R UG</td>
<td></td>
<td></td>
<td></td>
<td>Allowability of A&amp;R costs in the absence of prior approval will be stipulated in program guidelines, or other terms and conditions of the award.</td>
</tr>
<tr>
<td>Adding of foreign component after award</td>
<td></td>
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<td></td>
<td></td>
<td>Prior approval REQUIRED</td>
</tr>
<tr>
<td>Foreign Travel</td>
<td></td>
<td>Silent</td>
<td>W W W R</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restrictions on costs not explicitly identified as unallowable under Cost Principles</td>
<td>200.407</td>
<td>Contact post-award accounting for guidance</td>
<td></td>
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</tr>
</tbody>
</table>

Key
- **R** Prior approval required. "Prior approval" means prior written approval from the sponsor. Prior approval can take the form of the sponsor's acceptance of the proposal and/or proposal budget and subsequent incorporation into the award, or written approval of a separate request submitted by the sponsor.
- **W** Prior approval requirement waived
- **UG** In absence of agency specific guidance, the Uniform Guidance Terms and Conditions apply (always refer to NoA or Contract first)
- **2** Need to create guidance/link to effort reporting guidelines (will consult with Ed Walsh)
- **3** Indicates that certain conditions must be met in order for the prior approval to be waived.
1) For use on WCM awards subject to Uniform Guidance until new Research Terms and Conditions are published.
2) If agency is not listed, the award should be managed in accordance with the terms and conditions of the award and the Uniform Guidance.
3) Post-award prior approval request should be routed through OSRA Pre-award, who will submit to the Federal agency.
4) All information is subject to change as agency implementations and policies are released.

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</thead>
<tbody>
<tr>
<td>200.306(c)</td>
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<td>Permitted</td>
<td>UG</td>
<td>R</td>
<td>UG</td>
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</tr>
<tr>
<td>Changes to approved cost sharing or matching</td>
<td>200.308(c)(7)</td>
<td>Prior approval REQUIRED</td>
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<tr>
<td>200.308(g)(5)</td>
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<td>• NSF Prior Approval Matrix</td>
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<td>• 45 CFR Part 75 (Federal Guidance for HHS awards)</td>
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Key:
- R: Prior approval required. *Prior approval* means prior written approval from the sponsor. Prior approval can take the form of the sponsor’s acceptance
- W: Prior approval requirement waived
- UG: In absence of agency specific guidance, the Uniform Guidance Terms and Conditions apply

** Need to create guidance/link to effort reporting guidelines (will consult with Ed Walsh)
*** Indicates that certain conditions must be met in order for the prior approval to be waived.
### 2014 WCM UG Implementation Team Roles & Responsibilities:

**Chair:**
- Coordinate Steering committee meetings and identify gaps in WCM policy versus UG.
- Detailed review of NIH & NSF UG implementation plans
- Author and disseminate referential UG tools for WCM community (i.e., WCM UG Guidebook)
- Prepare and facilitate campus presentations on the UG and WCM implementation plans.
- Work with Steering committee to update relevant policies for dissemination.

**Steering Committee:**
- Comprised of Chair and Co-Chair's charged with providing oversight and direction to assigned workgroup(s).
- Contributes toward the development of strategic WCMC UG implementation plan.
- Ensure broad and effective communication strategies to WCMC research community.
- Assess overall progress of UG implementation and perform necessary tests of compliance.
- Assess scope of the new regulations vis-à-vis WCMC policy and campus procedures.

**Workgroup(s):**
- Working groups are based on each of the UG subparts and the appendices.
- Each working group has a chair, as well as representation from central and departmental administration (optional).
- Identify and propose recommendations to revise policies and procedures, if needed.

**Department Contributor(s):**
- Representatives from research community to provide feedback on WCMC UG Implementation Plan guidance.
- Serve as champions in "getting word out" about the UG guidance.
- Provide user input SC/WG UG Implementation teams' deliverables for input and to offer a departmental perspective.
- Review and provide input on training materials for input.

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<th>Implementation Team</th>
<th>Title</th>
<th>UG Team Role/Wrkrp Assignment</th>
<th>Department</th>
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