• The new rules apply as of the Federal award date to new awards and, for agencies that consider incremental funding actions on previously made awards to be opportunities to change award terms and conditions, the **first funding increment** issued on or after 12/26/14.

• NIH & NSF, but not DOD

• New Money = New Rules
UG Technical Corrections

- Joint Interim Final Rule (240 pages)
  - Federal Register Notice 12/19/14

- Technical Corrections and Agency implementation documents

- DHHS UG = 45 CFR Part 75

- NIH “Interim Grant General Conditions” (2/5/15)
Sabbatical & Leave of Absence

- Specifically addressed in the UG
- Each school maintains applicable policy
  - Develop Guidance Document (12/14)
- Apply to chair/dean for leave
  - Consider multiple factors to approve such as length of service, scholarly promise...
- Granted on an annual basis (FY/academic)
- Refer to Tenure Policy and Faculty Info Handbook
Sabbatical Involving Research

• Coordinate through OVCR

• Ensure all agency requirements & concerns are addressed

• Develop plan describing how faculty member is engaged in project

• Faculty salaries charged during sabbatical reflect actual work performed

• Utilize proper earnings code and job action
Admin/ Clerical Salaries

- Integral to a project or activity
  - Services provided by the individual/ position are essential, vital, or fundamental to meeting the specific aims and/ or objectives of the project

- Individuals can be specifically identified

- Such costs are explicitly included in the budget or have the prior written approval of the Federal Awarding agency
Admin Salaries, cont.

• Include a clear and concise description of these services in the budget justification statement

• Highly recommended that proposals include a sentence like:
  ▫ …"We consider [List position title here] an administrative cost allowed under 2 CRF 200.413. In the event this proposal is awarded, we will consider the award document sufficient agency approval for this administrative cost."
Admin Salaries, cont.

• NIH waived prior approval if all UG conditions met

• All other feds require prior approval
  ▫ Coordinate through SPA & OSRS

• Continue to utilize SPA’s ACE form

• SPA will update profile for approved requests
Procurement Standards

- Formal implementation extended to **7/1/2016**
- Continue with current procurement standards
  - Disclosure on Resource Mgmt website
- COGR & FDP pursuing issue on national level
Procurement Task Force

- “Demonstrate Competition”
- Purchase order amount will be trigger
  - CR, RP & TR amount also included
- Preferred Suppliers
  - Designate in Marketplace (300)
  - Identify volume and impact (> $3,000)
- Quotation documentation and retention
Subrecipient or Contractor?

- The term **Contractor** has replaced the term **Vendor** in Uniform Guidance.

- Uniform Guidance §200.330 requires recipient of federal funds to make determinations of subrecipient or contractor role when utilizing an external entity for purchases, services or programmatic activity.

- The federal agency may require documentation of the classification decision.

- FDP Checklist will be available on WUSTL UG web site.
Subrecipient or Contractor, cont.

- **DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):**
  - §200.93 **Subrecipient** means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program.
  - §200.23 **Contractor** means an entity that receives a contract as defined in §200.22 Contract.
  - §200.22 **Contract** means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
Subrecipient or Contractor, cont.

- **Subrecipient:**
  - Has responsibility for programmatic decision making.
  - Its performance is measured in relation to whether the objectives of the federal program were met.
  - The program work is for a public purpose, as opposed to providing goods or services to benefit the pass through entity.
Subrecipient or Contractor, cont.

- **Contractor:**
  - Provides the goods or services within normal business operations.
  - Operates in a competitive environment.
  - Provides goods or services to many different purchasers.
  - Provides goods or services that are ancillary to the operation of the federal program.
Subrecipient Risk Assessment

- **UG §200.331(b)** requires PTE to evaluate each subrecipient’s risk of noncompliance with Federal regulations for the purpose of determining appropriate subrecipient monitoring activities.

- SPA and J ROC have implemented a process of subrecipient evaluation & documentation for Low, Medium and High Risk.

- Institutions classified as High Risk will be subject to additional monitoring by Dept.
Subrecipient Risk Assessment: Feedback Opportunity

- Proposed use of 389x budget object code in profile for High Risk subrecipients?
- Payments to subrecipients within 30 day timeline—what is impact to depts.?
- Proposed Additional UG & Subrecipients session?
  - Fixed Price subawards
  - FDP new subaward & subcontract templates
  - Subrecipient Monitoring
# Proposal Submission Matrix

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<tr>
<th>Change</th>
<th>Action</th>
<th>Notes</th>
<th>UG Reference</th>
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| Criteria used to justify direct charging of admin/clerical costs have been revised. | Administrative and clerical salaries may be appropriate as a direct charges when all of the following conditions are met:  
- Administrative or clerical services are integral* to a project or activity;  
- Individuals involved can be specifically identified with the project or activity;  
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and  
- The costs are not also recovered as indirect costs.  
Budget justification should explain how administrative/clerical costs are “integral” to the project. Recommended language: “We consider [List position title here] an administrative cost allowed under 2 CFR 200.413. In the event this proposal is awarded, we will consider the award document sufficient agency approval for this administrative cost.” | WU does not require a percentage FTE for the term “integral”. Please be detailed in describing how the position is integral to the project.  
The term “integral” is not defined in the UG. The general guideline that WUSTL continues to follow is that the services provided by the individual/position are essential, vital, or fundamental to meeting the specific aims and/or objectives of the project. | 200.413  
200.430 |
| Subrecipient’s negotiated F&A is required, unless the sponsor has a published F&A cap. If the subrecipient does not have a negotiated rate, a 10% de minimus F&A rate must be used by the subrecipient. | Upon receipt of the subrecipient’s budget for inclusion in the WU proposal, ensure that the F&A rate used is subrecipient’s negotiated rate or if no negotiated rate, no less than 10%. If sponsor has a cap, that cap rate must be used by WU and the subrecipient. | The de minimus 10% rate is based on modified total direct costs (MTDC). | 200.331 |
## Proposal Submission Matrix

| Subaward may be issued as a fixed price subaward if the total value is $150,000 or less, and meets specific criteria. Agency prior approval is needed. | Include a statement in the budget justification for any subaward that is intended to be a fixed price subaward: “This proposed subaward meets the requirements in Uniform Guidance, subpart C-200.201(b) and will be issued as a fixed price subaward. Inclusion of the proposed intent to issue a fixed price subaward and the subsequent award by agency will be considered prior agency approval.” | If you need assistance in making a determination, contact OSRS. If under time pressure, do not include statement and request prior approval at a later date (e.g. at time of award). | 200.332 |
| Computing device purchases allowable under specific circumstances. | You may include computing devices (<$5,000) in a project budget if the circumstances are present for the anticipated project. The devices should be itemized in “materials and supplies” in the proposal budget and described in the budget justification (or in the case of NIH Modular Grant applications, itemized in the WUSTL PDS doc). | Please include a detailed explanation regarding how the computing device is essential to the project. *Note* all costs are subject to university policy and approval by SPA – justification will still be required on each transaction. | 200.20 200.48 200.89 200.314 200.453 |
| Short-term travel visa costs are allowable under specific circumstances. | You may include short-term visa costs in a project budget if the circumstances are present for the anticipated project. Budget justification should explain how the costs are justified due to the circumstances. | Longer-term visa costs are not allowable as direct costs. | 200.463d |
| Participant support costs: are allowable if the project includes an education or outreach component, the costs are separately budgeted, and the agency approves the cost. | Include the following in budget justification: “The inclusion of the participant support costs in the budget and the subsequent award by agency will be considered prior agency approval.” | Not allowable for research projects without an education or outreach component. Participant Support costs are exempt from F&A. | 200.75 200.456 |
OMB'S UNIFORM GUIDANCE

On December 26, 2013, the Office of Management and Budget (OMB) released the "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," also known as the Uniform Guidance; the Uniform Guidance will consolidate and supersede eight OMB Circulars, including Circulars A-21, A-110 and A-133.

The OMB’s Uniform Guidance will take effect on December 26, 2014.

WUSTL’s Implementation

While each federal agency is responsible for its implementation of the Uniform Guidance regulations, Washington University in St. Louis is committed to being well positioned and compliant as the new guidance becomes effective. To that end, Vice Chancellor for Research Jennifer Lodge and Vice Chancellor for Finance Barbara Felner issued the institutional charge and response structure below:

WUSTL Response to Uniform Guidance
WUSTL UG Charges

Task Force Materials

Uniform Guidance V/U Response Structure - Membership List
Research News: Faculty Announcement (12/31/2014)
Questions or Comments

Joe Gindhart - Sponsored Projects Accounting
314-935-7089
jgindhart@wustl.edu

Connie Motoki – Office of Sponsored Research Services
314-747-5272
motokic@wustl.edu

Teri Medley- Office of Sponsored Research Services
314-747-4444
teri.medley@wustl.edu