

**Proposal Preparation Guidance**  
**Considerations in light of Uniform Guidance**  
**December 2014**

The "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" issued on December 26, 2013 by the Federal Office of Management and Budget (OMB) supersedes the requirements of various other OMB circulars, including OMB Circular A-21, Cost Principles for Educational Institutions, and OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. These new federal requirements became effective on **December 26, 2014** and apply to new awards and incremental/supplemental funding awards made on or after that date. Please contact OSRS if you have questions about this document.

Change	Action	Notes	UG Reference
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: <ul style="list-style-type: none"> <li>• Administrative or clerical services are integral* to a project or activity;</li> <li>• Individuals involved can be specifically identified with the project or activity;</li> <li>• Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and</li> <li>• The costs are not also recovered as indirect costs.</li> </ul> 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

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<p>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.</p>	<p>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."</p>	<p>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).</p>	<p>200.332</p>
<p>Computing device purchases allowable under specific circumstances.</p>	<p>You may include computing devices (&lt;\$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 WashU PD record).</p>	<p>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.</p>	<p>200.20 200.48 200.89 200.314 200.453</p>
<p>Short-term travel visa costs are allowable under specific circumstances.</p>	<p>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.</p>	<p>Longer-term visa costs are not allowable as direct costs.</p>	<p>200.463d</p>
<p>Participant support costs<sup>1</sup> are allowable if the project includes an education or outreach component, the costs are separately budgeted, and the agency approves the cost.</p>	<p>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."*</p>	<p>Not allowable for research projects without an education or outreach component. Participant Support costs are exempt from F&amp;A.</p>	<p>200.75 200.456</p>

<sup>1</sup> "Participant support costs" refers to items such as stipends, subsistence, travel and registration fees paid on behalf of participants or trainees (not employees) in connection with sponsored conference or training projects. Participant support costs are used almost exclusively by NSF and not by NIH.