# AWARD REQUIREMENTS CHANGED OR EMPHASIZED IN NEW FEDERAL REGULATIONS

**EFFECTIVE DECEMBER 26, 2014**

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

In all cases, “agency” refers to the federal awarding agency.

## 3 Tiers of Requirements

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<thead>
<tr>
<th>Federal</th>
<th>Complete Federal Regulations (Uniform Guidance)</th>
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<tbody>
<tr>
<td>Agency-Specific</td>
<td>As agencies release their plans, requirements will be added here: <a href="#">Agency Plans</a>.</td>
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<tr>
<td>Award-Specific</td>
<td>Requirements specific to your award can be found in the Notice of Award.</td>
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## Questions

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<tr>
<th>Pre-Award Questions:</th>
<th>UW Office of Sponsored Programs</th>
<th><a href="mailto:osp@uw.edu">osp@uw.edu</a></th>
<th>(206) 543-4043</th>
</tr>
</thead>
<tbody>
<tr>
<td>Post-Award Questions:</td>
<td>UW Grant and Contract Accounting</td>
<td><a href="mailto:gcahelp@uw.edu">gcahelp@uw.edu</a></td>
<td>(206) 616-9995</td>
</tr>
</tbody>
</table>

## Information Every Federal Award Notice Must Provide

Some awards contain more prescriptive requirements for the content and timing of technical/scientific progress and financial reports. It is important to read your award terms and conditions.

**Federal Regulation:** [200.210](#)

## Prior Approvals

Prior written approval from the agency may be required or advisable for certain special/unusual costs.

**Federal Regulation:** [200.407](#) & [200.308](#)

## Travel

You must document how each individual’s travel is necessary to the federal award.

**Federal Regulation:** [200.474](#)

## De-Emphasis of Cost Sharing

Voluntary cost share is more aggressively discouraged. When cost share is offered by the UW and accepted by the sponsor it becomes a binding commitment. Agency approval is required to claim the F&A related to direct costs, or waived F&A, as part of a cost share commitment.

**Federal Regulation:** [200.306](#)

## Internal Controls: What They Are & How Audited

All organizational levels of the institution (UW) must have robust internal controls documented and followed to ensure compliance.

**Federal Regulation:** [200.303](#) & [200.61](#)

## Closeouts: 90-Day Deadline

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

**Federal Regulation:** [200.343](#)

## Records Retention

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

**Federal Regulation:** [200.335](#)

## When Computers May Be Used For Non-Award Activities

If a computing device’s cost is less than $2000 and it is essential and allocable to the performance of the project, excess capacity of a computing device may be used for non-award purposes.

**Federal Regulation:** [200.453 (c)](#)
**Administrative and Clerical Staff Costs**

Administrative and Clerical salaries may be allowable as direct costs if four requirements are met. If not included and justified in the proposal budget, such salaries cannot be charged to the sponsored program until sponsor prior approval is received.

**Federal Regulation:** 200.413 (c)

**Dependent Care Costs During Conferences**

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

**Federal Regulation:** 200.432

**Participant Costs (Trainees/Students)**

Participant support costs are exempt from F&A and require agency approval to re-budget for other purposes.

**Federal Regulation:** 200.75

**Publication & Printing Costs**

Costs of publication or sharing of research results may be charged to the project, even after the end of the award period, but must be recorded as an expense within 90 days of the end date of the award.

**Federal Regulation:** 200.461 (3)

**Special Circumstances & Specific Types of Awards**

**Pre-Award Costs**

Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the award. All pre-award costs may require prior approval of the agency.

**Federal Regulation:** 200.458

**Awards Generating Program Income**

For all awards generating revenue (Program Income), this income is to be used for costs in support of the project unless the agency specifies otherwise. Agencies may require accountability for income earned after the award ends.

**Federal Regulation:** 200.307

**Sub-Recipients**

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

**Federal Regulation:** 200.331

**F&A Rates for Sub-Recipients**

Sub-recipients are entitled to receive their federally negotiated F&A rate or, if they do not have one, a 10% rate, unless the federal award restricts the F&A rate.

**Federal Regulation:** 200.331 (4)

**Support for Short-Term Travel Visa Costs**

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

**Federal Regulation:** 200.463 (d)

**Support for Costs of Value Added Taxes**

VAT charged by a foreign government for the purchase of goods or services that is legally required to be paid in the foreign country is allowable.

**Federal Regulation:** 200.470 (c)

**Support for Exchange Rate Fluctuations**

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

**Federal Regulation:** 200.440

**COMPLETE FEDERAL REQUIREMENTS:**
http://www.ecfr.gov/cgi-bin/text-idx?SID=704835d27377ef5213a51c149de40cab&node=2:1.1.2.2.1&rgn=div5

**PROPOSAL PREPARATION GUIDE:**