






What Principal Investigators & Administrators Need to Know

PROPOSAL PREP GUIDANCE: AWARD REQUIREMENTS CHANGED OR EMPHASIZED IN NEW UNIFORM GUIDANCE

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ORSP has assembled this proposal guidance preparation for use when developing budgets. This guide identifies key elements of the Federal Uniform Guidance (UG) applicable to Federal awards. 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 UMass Boston research community. In all cases, “agency” refers to the federal awarding agency.

3 Tiers of Requirements		<p>Federal: Complete Federal Regulations (Uniform Guidance)</p> <p>Agency Specific: As agencies release their plans, requirements will be added here under Federal Regulations.</p> <p>Award Specific: Requirements specific to your award can be found in the Notice of Award</p>
Questions		<p>Pre Award Questions: Shala Bonyun 617-287-5592</p> <p>Post Award Questions: Hugh Christian 617-287-5593</p>
Information Every Federal Award Notice Must Provide		<p>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</p>
Prior Approvals		<p>Additional prior written approvals have been added to the regulations.</p> <p>Federal Regulation: 200.407 & 200.308</p>
Travel		<p>You must document how each individual’s travel is necessary to the Federal award.</p> <p>Federal Regulation: 200.474</p>
Cost Sharing		<p>Voluntary cost share may not be used as review criteria. When a cost share is offered by UMass Boston 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.</p> <p>Federal Regulation: 200.306</p>
Internal Controls: What they are & How Audited		<p>All organizational levels of the institution (UMass Boston) must have robust internal control documented and followed to ensure compliance with terms, conditions, and regulations of the award. Federal Regulation: 200.303 & 200.61</p>
Closeouts: 90 Day Deadline		<p>Final progress, financial and other reports are due no later than 90 calendar days after the end date of the period of performance.</p> <p>Federal Regulation: 200.343</p>
Record Retention		<p>Electronic records are preferred to paper records. Periodic quality control reviews are required.</p> <p>Federal Regulation: 200.335</p>
Computers		<p>All computing devices can be directly charged to grants if they are essential and allocable to complete the project work, even if they are not solely dedicated to the project. See here for specific circumstances. Federal Regulation: 200.48, 200.313(a) & 200.453 (c)</p>

Costs Potentially Allowed Under Certain Conditions

Administrative & Clerical Staff Costs



Administrative and Clerical salaries may be allowable as direct costs if work is necessary for the project and the sponsor specifically approves the cost. See [here](#) for criteria used to direct charge and sample Budget Justification language. **Federal Regulation:** [200.413 \(c\)](#)

Dependent Care Costs During Conferences



For conference awards, 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 allowable if project includes an education or outreach component, the costs are separately budgeted, and the agency approves the cost.

Participant support costs are exempt from F&A **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.

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-Recipient Risk Assessment



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

Federal Regulation: [200.331](#)

Sub-Recipients F&A Rates for

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 \(4\)](#)

Fixed Price Subaward

Subawards 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. See [here](#) for sample language that can be included in budget justification.

Support for Short-Term Travel Visa Costs



Short term visa costs for a specific period and purpose, and clearly identified as directly connected to work performed under the program are allowable. Long term (immigration) visa costs are unallowable. **Federal Regulation:** [200.463 \(d\)](#)

Value Added Taxes (VAT)

VAT charges are allowable and, if anticipated, should be included in the project budget. VAT are charged by a foreign government for the purchase of goods or services that are legally required to be paid in the foreign country. **Federal Regulation:** [200.470 \(c\)](#)

Special Circumstances & Specific Types of Awards

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](#)

Specific circumstances under which computing device purchases are allowable

UMass Boston does not currently have a standard to use to determine if a computing device is “essential”. Please be detailed in explaining how the computing device purchase is essential to the project.

1. The machines are essential and allocable to the project in that they are necessary to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information.
2. The project does not have reasonable access to other devices or equipment that can achieve the same purpose; devices may not be purchased for reasons of convenience or preference.

Items with a unit cost of \$5000 or more, with a useful life of more than one year, are considered equipment per UMass Boston policy and follow federal equipment rules for when they can be directly charged. (See 2 CFR Parts 200.33, 200.48, 200.89, 200.439)

Criteria used to justify direct charging of administrative/clerical salaries

UMass Boston does not currently have a definition or percentage FTE guidance for an admin being “integral” to a project. Please be detailed in describing how the position is integral do the project.

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.

Participant support costs definition

Direct costs for 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.

Administrative/clerical costs: example language for budget justification to direct charge

“The University of Massachusetts Boston will manage the Program Grant, including the main project and five separate sub projects. This management activity includes collection of multiple IRB approval documentation, monitoring of site progress, consolidation/aggregation of results and progress reports, weekly phone conference arrangements, notetaking/issuance of meeting minutes, and {insert other admin/clerical duties}. This management activity represents a level of administrative/clerical services that is necessary to successfully carry out the program and therefore is integral to the project. This level of service is above and beyond that which is provided by the department on a routine basis.

We are requesting that the program support a {insert job title} position at {insert effort level} to carry out these responsibilities, in accordance with 2 CFR 200.413.”

Specific circumstances under which short-term travel visa costs are allowable

Visa issued for a specific period and purpose, and clearly identified as directly connected to work performed under the program. The cost must be critical and necessary for the conduct of the project and be allowable by the agency as well as consistent with the cost principles. This does not apply to long-term visas.

Specific criteria under which UMass Boston may issue a fixed price subaward

Payments based on meeting specific requirements of the federal award, project scope is specific, adequate cost or unit pricing data is available, assurance that subrecipient will not realize an increment above actual cost, and the program does not require mandatory cost share.

Fixed Priced Subaward: sample language for budget justification

“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.”