



Symposium for Research Administrators

University of Wisconsin-Madison
September 13th, 2017

Updates: Uniform Guidance and Research Terms and Conditions

Presenters:

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Agenda

- Uniform Guidance: Important Changes Implemented
- Uniform Guidance: Current State
- Future of the Uniform Guidance
- Research Terms and Conditions

Uniform Guidance: Important Changes Implemented

Computing Devices

OMB Circulars

- Must be specifically identifiable with and solely dedicated to the project

Uniform Guidance

- Computing devices <\$5,000 are supplies
- Must be essential and allocable
- Not required to be solely dedicated to the performance of the award

UW-Madison's Computing Device Purchases Guidance

https://www.rsp.wisc.edu/UG/ug_computing_device_guidance.cfm

The screenshot shows the website for the University of Wisconsin-Madison's Research and Sponsored Programs (RSP). The header includes the university logo, the text 'UNIVERSITY OF WISCONSIN-MADISON', and 'Research and Sponsored Programs' with the subtitle 'Office of the Vice Chancellor for Research and Graduate Education'. Navigation links for 'UW Search', 'UW Directory', 'My UW', 'Map', and 'WiscMail' are in the top right. A search bar is also present. Below the header is a navigation menu with links: HOME, FINDING FUNDING, PROPOSAL PREPARATION, AWARD SETUP, AWARD MANAGEMENT, and AWARD CLOSEOUT. The main content area is titled 'Guidance for the Purchase of Personal Computers and Electronic Devices on Sponsored Projects', with a sub-header 'Page Updated: November 25th, 2014'. A blue callout box states: 'For awards made on or after 12/26/2014 which are subject to the Uniform Guidance'. To the right is a 'Related Links' box containing links for 'Guidance', 'FAQs', 'Request Form', and 'PDF Version'. Below this is a 'Key Notes' section, followed by a 'Computing Devices' section which defines the term and lists examples. The 'Effective Date' section at the bottom states that proposals with an expected start date of 12/26/14 or later may include costs for computing devices.

UNIVERSITY OF WISCONSIN-MADISON
Research and Sponsored Programs
Office of the Vice Chancellor for Research and Graduate Education

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HOME FINDING FUNDING PROPOSAL PREPARATION AWARD SETUP AWARD MANAGEMENT AWARD CLOSEOUT

Frequently Accessed Pages

- Staff Contacts
- Accountant Search
- Award Search
- Budget Development Tools
- Careers @ RSP
- Check Routing
- Compliance
- Consolidated Resources
- Cost Sharing
- Cost Transfer Policy
- Database Queries
- Effort Reporting
- Forms
- Frequently Used Data
- Gifts
- No Cost Extension
- Policies & Procedures
- Rates
- Salary Cap
- Sub-Agreements
- Training and Education
- RSP Use Only

Guidance for the Purchase of Personal Computers and Electronic Devices on Sponsored Projects

Page Updated: November 25th, 2014

For awards made on or after 12/26/2014 which are subject to the Uniform Guidance

Related Links

- Guidance
- FAQs
- Request Form
- PDF Version

Key Notes

This document is intended to serve as a guide for the UW – Madison campus regarding the purchase of basic electronic tools with funds from sponsored projects. Recent changes in Federal regulations make computing devices allowable as direct costs on Federal awards if they meet certain conditions.

Computing Devices

Computing devices are defined in the Uniform Guidance, 2 CFR §200.20 and 2 CFR §200.94:

Computing devices means machines used 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.

A computing device is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life.

Throughout this guidance document, the term "computing device" will be used interchangeably with "computers" and "electronic devices." Examples of computing devices that are allowable if they are essential and allocable (see below) include:

- **Computers** - including, but not limited to desktop computers and laptop computers.
- **Electronic Devices** - including, but not limited to tablets, iPads, e-readers, printers, external hard drives. This is not a complete list and questionable items should be directed to your Dean or Director's office. Because of State and University regulations, smart phones and cell phones generally cannot be purchased.

Effective Date

Effective immediately proposals with an expected start date of 12/26/14 or later may include costs for computing devices in

Administrative & Clerical Salaries

OMB Circulars

- Permissible in limited circumstances for major projects (per A-21, F.6.b.(2) and Exhibit C)

Uniform Guidance

- Must be integral to the project
- Individuals specifically identified with the project
- Explicitly included in proposed budget or prior written approval from awarding agency required
 - NIH has waived prior approval
- Costs not also recovered as F&A

Administrative and clerical salaries

- https://www.rsp.wisc.edu/UG/ug_admin_clerical_guidance.html

The screenshot shows the website for the University of Wisconsin-Madison's Research and Sponsored Programs. The header includes the university logo, name, and navigation links like 'UW Search', 'UW Directory', 'My UW', 'Map', and 'Calendar'. The main title is 'Research and Sponsored Programs' with the subtitle 'Office of the Vice Chancellor for Finance and Administration'. A search bar and a 'Go!' button are present. The date 'September 02, 2015 | 83°' is displayed. A navigation menu includes 'HOME', 'FINDING FUNDING', 'PROPOSAL PREPARATION', 'AWARD SETUP', 'AWARD MANAGEMENT', and 'AWARD CLOSEOUT'. The main content area features a sidebar with 'Frequently Accessed Pages' such as 'Staff Contacts', 'Accountant Search', and 'Award Search'. The main heading is 'Guidance on Direct Charging of Administrative and Clerical Salaries', updated on August 10th, 2015. A green callout box states: 'For proposals submitted and awards made on or after 12/26/2014 that are subject to the Uniform Guidance.' Below this is a 'Key Notes' section explaining that administrative and clerical salaries are typically treated as F&A costs but can be direct costs under certain conditions, with approval residing with the funding agency. A 'Document Links' sidebar offers links to 'Guidance', 'FAQs', and 'PDF Version'.

Terminal leave

OMB Circulars

- Banked unused leave paid out as lump sums treated on a cash basis
- Payments may from funding in place at time of employee retirement or termination

Uniform Guidance

- A terminal leave rate charged as a component of fringe benefit rate
- Funds housed in a central pool
- Terminal leave pool account used to make lump sum terminal leave payments
- https://www.rsp.wisc.edu/UG/terminal_leave.cfm

Participant Support Costs

§§ 200.75, 200.456

- § 200.75 - *Participant support costs* means 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 (non-employee) support costs must be explicitly included in your budget and excluded from the Modified Total Direct Cost (MTDC) base for calculating Facilities & Administrative (F&A) costs.
- Example: NSF Research Experiences for Undergraduates
- “Participants” in participant support costs are NOT human subjects research participants

Participant Support Costs Guidance

- <https://www.rsp.wisc.edu/policies/ParticipantSupport.cfm>

The screenshot shows the website for the University of Wisconsin-Madison's Research and Sponsored Programs (RSP). The header includes the university logo and name, navigation links for UW Search, UW Directory, My UW, Map, and WiscMail, and a search bar. The main navigation menu includes HOME, FINDING FUNDING, PROPOSAL PREPARATION, AWARD SETUP, AWARD MANAGEMENT, and AWARD CLOSEOUT. The page title is "Participant Support Costs Guidance" with a sub-header "Page Updated: February 27th, 2017". The main content area contains a paragraph explaining that the guidance addresses fundamental concepts related to participant support costs and offers some examples. It states that participant support costs are allowed by a number of Federal agencies and other sponsors, and are defined by the Uniform Guidance in §200.75. A "Related Links" box contains a link to the "PDF Version". A sidebar on the left lists "Frequently Accessed Pages" such as Staff Contacts, Accountant Search, Award Search, Budget Development Tools, Careers @ RSP, Check Routing, Compliance, Consolidated Resources, Cost Sharing, Cost Transfer Policy, Database Queries, Effort Reporting, and Forms. The footer includes the RED Research Education logo and the page number 11.

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 **Research and Sponsored Programs**
Office of the Vice Chancellor for Research and Graduate Education

Search

HOME FINDING FUNDING PROPOSAL PREPARATION AWARD SETUP AWARD MANAGEMENT AWARD CLOSEOUT

Participant Support Costs Guidance

Page Updated: February 27th, 2017

This guidance addresses fundamental concepts related to participant support costs and offers some examples. Please contact RSP with questions. Participant support costs are allowed by a number of Federal agencies and other sponsors. Participant support costs are defined by the Uniform Guidance in §200.75:

Participant support costs means 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.^[1]

Participant support costs are typically incurred for projects that include an education or outreach component. These types of costs are most commonly included in National Science Foundation (NSF) grants, such as the Research Experience for Undergraduates (REU) or Research Experiences for Teachers (RET) program. NIH indicates that participant support costs are allowable only if specified in the Funding Opportunity Announcement.

Funds provided for participant support costs that are not spent cannot be rebudgeted for use in other categories unless prior written approval has been obtained from the sponsor.

Related Links

PDF Version

Frequently Accessed Pages

- Staff Contacts
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- Effort Reporting
- Forms

 **RED**
Research Educa

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y of Wisconsin - Madison

Uniform Guidance: Current State

Subrecipient Monitoring & Management

OMB Circulars

- Prime recipients responsible for monitoring subawards
- Prime recipients shall ensure that subrecipients have met audit requirements

Uniform Guidance

- Subrecipient versus contractor determination must be documented
- Subrecipient risk assessment must be performed to determine appropriate monitoring
- Prescriptive monitoring requirements, including financial and performance reports, as well as audits

Subrecipient Monitoring & Management

Steps to comply with §§ 200.330-200.332

- Initiate and process subawards through Subaward Portal, including:
 - Sub vs. contractor determination:
<https://www.rsp.wisc.edu/awardmgt/subaward%20determination%20questionnaire.pdf>
 - Collection of subaward information
 - Guidance on F&A for subawards:
[https://www.rsp.wisc.edu/awardmgt/SOW Budget Institutional Approval Requirements.pdf#page=2](https://www.rsp.wisc.edu/awardmgt/SOW_Budget_Institutional_Approval_Requirements.pdf#page=2)
 - Subrecipient risk assessment
 - FDP Expanded Clearinghouse Initiative: <https://fdpclearinghouse.org/>
 - Creation of subaward agreement
- Updated subaward invoice approval process
- RSP Subagreements website: <https://www.rsp.wisc.edu/awardmgt/subagmts.cfm>

Procurement, 2 CFR 200.320

- Micro-purchases at or below \$3,500 threshold do not require competitive quotes
- Purchases above micro-purchase threshold require price or rate quotations for an adequate number of qualified sources
- Document in internal policies if institution chooses to use previous procurement standards during grace period

Policies and Procedures

Purchasing Policies & Procedures (PPPs)

Internal Policies & Procedures (IPPs)

The University of Wisconsin-Madison will continue to comply with the procurement standards in previous OMB guidance, per **2 CFR §200.110(a)**, for three additional fiscal years after 2 CFR 200 goes into effect. The University will delay implementation of new procurement rules in 2 CFR §§200.317 - 200.326 until July 1, 2018, and in the interim will follow the guidance of the old standards.

Grace Period #3

- For all non-Federal entities, there is an additional one-year grace period for implementation of the procurement standards in 2 CFR 200.317 through 200.326.
- For UW, this means that the 2 CFR 200.317 through 200.326 must be implemented on July 1, 2018. Some quick observations and recommendations:
 - The procurement standards that we are using (premised on OMB Circular A-110) can continue to be used until the new implementation date.
 - The micro-purchase threshold that we are using (\$5,000) remains effective until, and after, the new implementation date.
- The National Defense Authorization Act provides permanent allowance for a \$10,000 micro-purchase threshold.

Future of the Uniform Guidance

UG in the New Administration

- Reluctance to revise or improve
- The Technical Corrections that would provide some relief of burden have been written but may not be implemented
- Some hope for better collaboration after this first year of the administration
- OMB leadership has not shown a strong interest in research and its management but did accept ideas for reduction in administrative burden

Research Terms and Conditions

Research Terms and Conditions

- Standardized terms and conditions for federal awards used by multiple agencies
- Implement the requirements of the Uniform Guidance
- Apply to research and research-related grants to institutions of higher education

Research Terms and Conditions: Structure

- Overlay
- Appendix A: Prior Approval Matrix
- Appendix B: Subaward Requirements
- Appendix C: National Policy Requirements

- Agency implementation statements
- Agency-specific terms and conditions

<https://www.nsf.gov/awards/managing/rtc.jsp>

Research Terms and Conditions: Participating Agencies & RTC Effective Dates

- Department of Commerce/National Oceanic and Atmospheric Administration and National Institute of Standards and Technology – 10/1/17
- Department of Energy – 4/3/17
- Environmental Protection Agency – December 2017
- National Aeronautics and Space Administration – 10/1/17
- National Science Foundation – 4/3/17
- Department of Health and Human Services/National Institutes of Health – 4/3/17
- Department of Agriculture/National Institute of Food and Agriculture – 6/1/17
- Department of Transportation/Federal Aviation Administration – 10/1/17
- Department of Homeland Security – 10/1/17

Research Terms and Conditions: Other key points

- NOT Federal-wide
- Dept. of Defense Research and Development General Terms and Conditions: <https://www.onr.navy.mil/Contracts-Grants/submit-proposal/grants-proposal/grants-terms-conditions>
- Agency-specific terms and conditions may differ from RTCs, for example:
 - USDA-NIFA: 90-day closeout
 - RTCs: 120-day closeout

Research Terms and Conditions: Examples

- National Science Foundation – award letter excerpt

This grant is awarded pursuant to the authority of the National Science Foundation Act of 1950, as amended (42 U.S.C. 1861-75) and is subject to Research Terms and Conditions (RTCs) dated March 14, 2017, and NSF Agency Specific Requirements, dated April 3, 2017, available at:
<https://www.nsf.gov/awards/managing/rtc.jsp>.

Research Terms and Conditions: Examples

- National Institutes of Health – award letter excerpt

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

- a. The grant program legislation and program regulation cited in this Notice of Award.
- b. Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- c. 45 CFR Part 75.
- d. National Policy Requirements and all other requirements described in the NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.
- e. Federal Award Performance Goals: As required by the periodic report in the RPPR or in the final progress report when applicable.
- f. This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

(See NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm> for certain references cited above.)

Research Terms and Conditions: Examples

- National Institutes of Health – NIH Grants Policy Statement

NIH National Institutes of Health
Office of Extramural Research

NIH Grants Policy Statement

Revised November 2016. This document applies to all NIH grants and cooperative agreements for budget periods beginning on or after *October 1, 2016*.

Search NIH Grants Policy Statement

3 Overview of Terms and Conditions

- 3.1 **Federalwide Standard Terms and Conditions**
- 3.2 NIH Standard Terms of Award

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3.1 FEDERALWIDE STANDARD TERMS AND CONDITIONS FOR RESEARCH GRANTS

In order to create greater consistency in the administration of Federal research awards, all Federal research agencies now utilize a standard core set of administrative terms and conditions on research and research-related awards that are subject to 45 CFR Part 75, to the extent practicable. The core set of administrative requirements for participating Federal research agencies and other pertinent documents are posted at: <http://www.nsf.gov/bfa/dias/policy/rtc/index.jsp>. Recipients are encouraged to review the companion documents which include a Prior Approval Matrix, National Policy Requirement Matrix, Subaward Requirement Matrix, and Agency-Specific Requirements. NIH implementation of these Federalwide research terms and conditions has no significant change in the requirements or terms and conditions for NIH awardees.

Research Terms and Conditions: Examples

- Department of Energy – award letter excerpts

DOE has obligated \$750,000.00 for completion of the Project authorized by this agreement; however, only \$209,000.00 is available for work performed by the Recipient during Budget Period 1 of the project. For Budget Periods 2, 3, 4 and 5 the remainder or \$541,000.00 will be available subject to the conditions set forth in Clause FA-TC-0018.6, Continuation Application - Fully Funded Awards Under 10 CFR 605, and Clause FA-TC-0024A, Approval of Budget Periods - Fully Funded Awards, of the attached Special Terms and Conditions.

SPECIAL TERMS AND CONDITIONS

This award/agreement consists of the Assistance Agreement cover page, plus the following:

- a. Special terms and conditions.
- b. Attachments:

Attachment No.	Title
1	Intellectual Property Provisions
2	Federal Assistance Reporting Checklist and Instructions
3	Budget Pages
4	Federal-Wide Research Terms and Conditions and DOE Agency Specific Requirements (DRAFT)

NOTE: The final version of the Federal-Wide Research Terms and Conditions and the DOE Agency Specific Requirements will become effective for this award upon publication at <http://www.nsf.gov/awards/managing/rtc.jsp>.

