**UNIFORM GUIDANCE (2 CFR 200) COMPREHENSIVE GUIDE FOR piS**

The Uniform Guidance is effective for new Federal awards and selected funding increments (incorporating the Uniform Guidance) with award dates of December 26, 2014 or later. Federal awards received before December 26, 2014 and their funding increments must continue to follow the requirements in OMB A-21, A-110, and A-133, unless formally modified to cite the Uniform Guidance.

The following resources are available to our PIs and the campus community:

Full text [Uniform Guidance (2 CFR 200)](https://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf)

Uniform Guidance Reference Guide: Principal Investigator Reference Guide.(add hyperlink)

“Blocks”

**Administrative Costs**

**Reference**: Subpart E: [Cost Principles 200.413](https://www.ecfr.gov/cgi-bin/text-idx?SID=60623b20e6213558b4aa6ab7eb76b619&node=2:1.1.2.2.1.5&rgn=div6#se2.1.200_1413)

**Guidance:** Administrative and clerical salaries may be included in the budget, if they meet the following criteria:

1. the services are integral to the sponsored project;
2. the employees can be specifically identified with the sponsored project;
3. the costs are explicitly included in the proposal and awarded budget or have prior written approval from the agency;
4. the costs are not also recovered as indirect costs.

Administrative and clerical salaries must be justified in the proposal budget as to how they are integral to completion of the Scope of Work. They must meet the criteria for a direct cost.

Administrative supplies are typically considered an indirect cost, however, in special situations they can be treated as a direct cost if they support the Scope of Work, are allowable, allocable and reasonable.

**Compensation**

Personal Services

**Reference**: Subpart E: [Cost Principles: 200.430](https://www.ecfr.gov/cgi-bin/text-idx?SID=60623b20e6213558b4aa6ab7eb76b619&node=2:1.1.2.2.1.5&rgn=div6#se2.1.200_1430)

**Guidance**: Institutional Base Salary (IBS) is the annual compensation paid by the University to a faculty or staff member, whether their time is spent on research, instruction or other activities.

Agency prior approval is required for any sponsored activities that increase compensation above the IBS. These incidental activities must be included in the proposal and award budget or receive written agency approval if proposed following award.

Individuals receiving compensation under a federal award must certify their expended effort toward the sponsored project following institutional procedure. This is a federal requirement for any PI and their staff listed on a budget where the individual is either receiving compensation or is contributing unpaid effort toward the project.

**Notes:** Overload pay is allowable only under special circumstances and must receive institutional approval prior to submitting your proposal to the sponsor. Contact OSP for assistance in drafting your proposed budget. Our staff will review all salary requests to ensure alignment with federal guidelines and institutional policies.

**Computing Devices**

**Reference:** Subpart A: Acronyms and Definitions: 200.94

Subpart E: [Cost Principles: 200.453](https://www.ecfr.gov/cgi-bin/text-idx?SID=60623b20e6213558b4aa6ab7eb76b619&node=2:1.1.2.2.1.5&rgn=div6#se2.1.200_1453)

**Guidance:** Computing devices, with a value of less than $5,000, may be included in the budget if they meet the following criteria:

* the devices are essential and allocable to the project or activity;
* they are used to acquire, store, analyze, process, and publish project data;
* the project does not have reasonable access to other equipment or devices that can achieve the same purpose.

Prior approval by the funding agency is not required but the devices must be itemized in the proposed budget and justified as integral and allocable to the project. Costs may include accessories for printing, receiving, sending and storing electronic data. Devices may not be purchased because of convenience or preference. Purchase of tables or smartphones is discouraged. Items costing more than $5,000 with a lifespan of one year or more are considered Equipment and will follow federal equipment guidelines

**Cost Sharing**

**Reference:** Subpart D: [Post Federal Award Requirements: 200.306](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1306)

**Guidance:** Voluntary Committed Cost Sharing is not expected on federal awards and cannot be used as a factor in merit review. Voluntary committed cost sharing should not be proposed unless it is deemed critical for the potential success of the project.

**Notes:** All cost sharing (voluntary or mandatory) must receive pre-approval by UW Oshkosh Controller. Voluntary committed cost sharing may be considered as part of merit review only if it is in accordance with agency regulations and specified in the funding opportunity announcement (FOA).

**Memberships**

**Reference**: Subpart E: [Cost Principles: 200.454](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1454)

**Guidance:** Typically, membership costs to civic or community organizations are unallowable. Membership costs to any country club, social or dining club are unallowable. Agency prior approval is required for memberships in civic or community organizations.

Do not include costs of membership in a federal award budget unless:

* The sponsor considers it a mandatory term of award for the PI to participate at a conference as a panelist or presenter;
* Significantly reduces the cost of a conference related to the sponsored project; or
* Significantly reduces the cost of a periodical related to the sponsored project.

Contact OSP if you wish to include membership or similar fees in the proposed budget or if they are unplanned expenses during the award.

**Participant Support Costs**

**Reference:** Subpart E: [Cost Principles: 200.456](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1456)

**Guidance:** Participant support costs, such as participant stipends, travel allowances or registration fees are allowable direct costs paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Agency prior approval is required in order to include participant support costs in the proposal and associated budget. Participant Support costs are typically unallowable on research projects unless the project includes an education or outreach component

If allowable, include all Participant Support expense in the proposal budget and segregate these funds in a separate line item. Indirect costs are not applied to Participant Support costs.

**PI Disengagement**

**Reference:** Subpart D: [Post-Award Requirements: 200.308](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1456)

**Guidance:** Uniform Guidance recognizes that a PI can be absent from campus and still remain engaged on the funded project. Agency prior approval is required for PI disengagement totaling 25% or greater effort reduction (3 months). UW Oshkosh expects the PI to continue active management of the project.

**Publication & Printing Costs**

**Reference:** Subpart E: [Cost Principles: 200.461](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1461)

**Guidance:** Publication costs, including distribution, promotion and general handling are allowable if they directly benefit the proposed project. These costs should be included in the proposed budget if they are an anticipated cost for the project. These costs must be incurred during the performance period of the project. Invoices for these costs must be received by the UW Oshkosh Grants Accountant and processed through Accounts Payable prior to the final closeout date of the grant

**Subawards**

**Reference for Subrecipient and Contractor Determination:** Subpart D: [Post Federal Award Requirements: 200.330](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1330)

**Guidance:** The Office of Sponsored Programs will make a case-by-case determination on whether a proposed collaborator will be considered a subrecipient or contractor/vendor. This determination is made by OSP staff during the proposal development stage. A subrecipient makes a significant contribution to the design, implementation and reporting of the project. Contractors simply provide a service to the University and other purchasers under competitive conditions and do not contribute to project design or implementation. Agency prior approval is required if the subaward is not included in the awarded budget (i.e. proposed after award).

The justification for including a subaward or contractor should be well documented and detailed in the proposal and budget narrative. This is particularly important when justifying sole source. The subrecipient budget, budget narrative and Scope of Work will be included in the proposal**.**

**Reference for Pass-Through Entities:** [Post Federal Award Requirements: 200.331](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1331)

**Guidance:** The University (Pass-Through Entity) will utilize the subrecipient’s negotiated indirect cost rate in every subaward. If the subrecipient does not have a federally-negotiated indirect cost rate then a “de minimums” rate of 10% should be used, or a mutually acceptable rate negotiated and utilized. If the sponsoring agency has a published indirect cost “cap” then that rate should be used by the University and the subrecipient(s).

The University, as the Pass-Through Entity, must evaluate the subrecipient’s risk of noncompliance with federal regulations. This is typically conducted prior to subaward issuance. The University is responsible for monitoring the activities of the subrecipient to ensure that they complying with the terms of award and are meeting their performance goals. The Office of Sponsored Programs utilizes a methodology for determining risk prior to issuing the subaward, however, the PI is responsible for reviewing the subrecipient’s progress during their period of performance.

If the subrecipient is determined to be “High Risk”, they may be subjected to additional monitoring, including but not limited to training or technical assistance, on-site reviews or arranging for audit services.

**Reference for Subawards: Fixed Amount Awards:** Subpart D: [Post Federal Award Requirements: 200.332](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1332)

**Guidance:** Fixed amount awards, up to $150,000 (direct + indirect costs) may be used for subrecipient agreements if the following criteria are met:

* Payments are based upon the requirements of the federal award
* Project scope is specific
* Adequate cost, price or unit pricing data are available
* Subrecipient will not realize a significant residual above actual cost, and;
* Mandatory cost share is not required

Agency prior approval is required in order to issue a fixed-price subaward. The University must ensure that the Scope of Work and the estimated costs for the fixed price subaward are justified in the University’s scope of work and included in the proposed budget. Fixed price awards are not the same as fixed price contracts under the FAR. No residuals are allowed. If the required Scope of Work or level of effort are not carried out by the project end date, the amount of the award must be adjusted accordingly.

**Travel Costs**

**Reference:** Subpart E: [Cost Principles: 200.474](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1474)

**Guidance:** Individuals preparing a grant budget should follow State of Wisconsin travel policies and procedures set forth by UW System. Discrepancies noted between federal and state policies should follow the most restrictive rule. Travel costs for dependents are always unallowable except for travel duration of six months or more with prior approval of the sponsoring agency. Sponsoring agencies may require prior approval for foreign travel. See the funding solicitation for detail.

**Visas and Recruiting Costs**

**Reference:** Subpart E: [Cost Principles: 200.463](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=a0f31bc3d0d322691534f0371994d6a4&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1463)

**Guidance:** Short-term visas are allowable as a direct cost if they are:

* Critical and necessary for the conduct of the project
* Allowable under the applicable cost principles
* Consistent with University cost accounting practices and policies, and;
* Meet the definition of “direct cost”

Visa costs must be included in the budget and budget justification. Detail provided must meet the following criteria:

* Visa is issued for a specific purpose and period of time
* The individual is performing work directly related to and for the benefit of the project
* The work is critical and necessary for the proper conduct of the project

Basic visa application fees can be treated as allowable if they meet the criteria above. If the employee resigns within 12 months for reasons within his/her control then the associated relocation costs, including visa costs, will be removed from the award