

## PI Disengagement

### CFR 200.308

UAB and OMB recognize that Principal Investigators may be away from campus and remain engaged in the project. Prior approval from the awarding agency must be obtained for any of the following reasons:

- ◆ Change in scope or objective of the project
- ◆ Change in Key Person named in the grant application
- ◆ Disengagement of the PI from the project for more than 3 months
- ◆ Reduction of 25% or more in committed time to the project by the PI/PD

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## Record Retention

### CFR 200.333

To ensure compliance with sponsor and other regulatory record retention requirements, financial records and research data for individual sponsored projects are to be retained for a minimum of six (6) years after the project end date.

If a sponsor's record retention period is greater than six (6) years after the project end date, the period specified in the award agreement is to be followed.

[Click here for the UAB Record Retention Policy and Schedule.](#)

If you have any questions, please contact Purchasing at 4-9330.

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## Subawards

### Risk Assessment and Monitoring

#### CFR 200.330-200.332

Uniform Guidance now requires that UAB assess & evaluate each proposed subrecipient prior to the submission of the proposal to the federal agency.

Risk factors may include:

- ◆ Prior experience with subawards
- ◆ A-133/UG Audits
- ◆ Monitoring by federal agencies
- ◆ Personnel changes
- ◆ New or substantial system changes

A risk questionnaire (found on the OSP Forms website) should be completed by each proposed subrecipient and then must be sent with your proposal to OSP along with the Letter of Intent to Establish a Subaward.

Subrecipients are entitled to their federally negotiated F&A rate. If the entity does not have one, UAB will use 10% of the modified total direct costs as the subrecipient's F&A rate.

The two types of subawards used for federal funded projects are:

- 1) **Cost Reimbursement:** UAB issues a subaward in which UAB will pay the subrecipient's invoices for completed work as described and costs in the subaward. This type of subaward is most commonly used by UAB.
- 2) **Fixed price subawards:** Up to \$150,000 for the entire project period. Fixed price subawards are rare but can be used when there is a "specific" project scope and "adequate cost, historical or unit price data is available" to assure that the subrecipient will "realize no increment above actual cost" (i.e. no profit must document proof).

Email: [askosp@uab.edu](mailto:askosp@uab.edu)

Website: [uab.edu/osp](http://uab.edu/osp)

# UAB

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## UNIFORM GUIDANCE

The Office of Management and Budget (OMB) has combined many federal circulars into a single guidance document, known as Uniform Guidance (UG) that is to be used by all agencies. The new regulations became effective December 26, 2014.



## Proposal Budgets & Charging Expenses to Grants & Contracts

CFR 200.403 - 200.405

The factors on allowability of costs remain the same: reasonable; necessary; allocable; consistently treated across funding sources; and in accordance with award terms as well as UAB policies and procedures.

If costs that need agency approval are specifically identified and supported in the proposal budget and budget narrative, subsequent award by the agency will be considered prior agency approval.

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## Administrative & Clerical Costs

CFR 200.413

Administrative and clerical (A&C) salaries & wages and supplies & expenses can be directly charged with written agency approval (or in the approved proposal budget).

Under the new guidance, A&C labor costs can be directly charged when **all** of the following conditions are met:

- ◆ Administrative or clerical services are integral to a project or activity; and
- ◆ Individuals involved can be specifically identified with the project or activity; and
- ◆ Such costs are explicitly included in the budget or have the prior written approval of the awarding agency.

## Computing Devices

CFR 200.453

Computing devices under \$5,000 are considered “supplies” and can be charged directly to federally sponsored projects as long as they are essential and allocable to the performance of the award. To see specific guidance, please [click here](#).

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## Cost Sharing

CFR 200.306

Voluntary committed cost sharing is neither expected nor considered during merit review of grant proposals unless it is explicitly specified in a notice of funding opportunity.

Cost sharing is that portion of total project costs (including direct costs and related indirect (F&A) costs) not provided by the sponsoring agency. In the rare case where F&A is proposed as cost sharing, the proposal must include both the unrecovered indirect costs on the award plus the F&A on the cost shared portion. Both types of F&A require the prior approval of the Federal awarding agency in order to be considered allowable cost sharing.

See UAB [Cost Sharing Policy](#), and related procedures for additional information on proposing and charging cost sharing. The cost sharing [form](#) is available on the OSP website forms section. For third party cost sharing, please use the [In Kind Cost Sharing Contribution Report](#).

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## Closeout Reports

CFR 200.343

All closeout reports are to be submitted no later than 90 calendar days after the project end date. This includes the final financial report, technical report, and patent report. [Click here](#) for UAB’s close out process.

## Participant Support Costs

CFR 200.456 & 200.75

Participant support costs are only allowable with prior agency approval. Participant support costs are excluded from F&A charges.

For detailed information about proposing and charging participant support costs to sponsored projects at UAB, [click here](#).

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## Procurement

CFR 200.317-200.326

UAB has chosen to delay implementation of the new procurement requirements in the Uniform Guidance until October 1, 2018. The OMB has granted a grace period to allow extra time for a systematic implementation. Over the course of the next year UAB will develop procurement procedures consistent with the Uniform Guidance. In the interim, UAB will continue to comply with OMB circular A-110. For purchases less than \$15,000, the use of UAB’s [preferred vendors](#) satisfies OMB. Items purchased from other vendors will require documentation of a review or competitive process unless a sole source justification [form](#) is provided and retained in the financial records. Purchases greater than \$15,000 must be competitively bid. See the [UAB Purchasing Policy](#) and related procedures for additional information.



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## Visa Costs

CFR 200.463

Short term travel visa costs are allowable as long as the visas are issued for a **specific period and purpose, and can be clearly identified as directly connected** to the work performed on a federal award.