



Department Administrative Policy and Procedures

Subject: Policy for Direct Charges to Sponsored Projects
Effective Date: July 1, 2019

I. PURPOSE

In accepting federally sponsored projects (grants, contracts, and other types of agreements) the University of Wyoming (UW) agrees to abide by federal regulations regarding the use of those funds. Office of Management and Budget 2 CFR PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (UG) sets forth general criteria for determining the allowability of direct costs on federally sponsored projects. Many federal agencies publish additional cost guidelines specific to those agencies, and familiarity with such regulations is also necessary.

Although generally not as stringent as federal requirements, non-governmental agencies may also have cost guidelines with which UW faculty (e.g. principal investigators), departmental business officers, and/or grant administrators should be familiar.

This Guide summarizes pertinent overall federal regulations and UW practices used to determine whether or not a particular cost item would be considered an allowable direct cost for budgeting and/or charging on a federally sponsored project. Federal auditors may use the same guidelines when conducting audits of sponsored projects awarded to UW.

Charges to federally funded projects that are not in compliance with the UG are subject to being refunded to the federal government. Audit findings per the UG represent both a financial and a reputation exposure often associated with the negative publicity about disallowed costs for the institution.

This policy represents UW's best judgment and interpretation of the appropriate application of the UG requirements of costs charged to research grants at this time and under present and reasonably foreseeable circumstances. This policy is not a comprehensive and legal restatement of all of the UG requirements. Within the UG framework, this policy is intended to provide support for UW's research activities.

A. Responsibility

Each UW administrative unit (defined as part of a school, college, department, division, center, institution section or large program) is responsible for complying with and enforcing the following policies and procedures. *Any penalties, disallowance or losses of funding caused by non-compliance with this policy will be the responsibility of the administrative unit in violation.*

1. UW's Administration Responsibilities

UW administration is responsible for developing a set of operating principles and guidelines that comply with the UG and clearly delineate those research-related expenses identified as direct costs versus facilities and administrative (F&A) costs. UW administration takes responsibility for providing

thorough fiscal policy, communicating changes to the faculty and staff, and overseeing the implementation of policy. The offices of Sponsored Programs and Research and Economic Development are designated to carry out the policy oversight responsibilities.

2. Administrative Unit Responsibilities

Each school or college has ultimate responsibility for implementing and monitoring compliance with this policy. Each school or college is responsible for clearly delineating the responsibilities between the school or college and its administrative units. The administrative units at UW are the primary support for providing the principal investigator (PI) with the information necessary to fulfill his/her fiduciary and sponsored project management responsibilities.

3. PI Responsibilities

Responsibility for scientific and budgetary decision-making in research contracts and grants, following UW policies, is assigned to and must be accepted by the individual designated as the Principal Investigator (PI) for the contract or grant. These decisions must be recorded in a manner that assures their subsequent accurate implementation. The PI is responsible for giving the administrative unit instructions on specific allocation of funds based on a “facts and circumstances” test that considers the needs of the project. While the administrative unit administrators provide PIs essential management support in this area, it is the PIs who are responsible for making the crucial financial decisions related to costs.

B. Applicability

To ensure the consistent treatment of costs, UW has incorporated the UG’s principles into its accounting practices and adopted these principles as policy for costs on federal awards, whether awarded directly to UW as a prime recipient, or indirectly through a sub-agreement from another institution.

II. DEFINITIONS

- A. Capital Equipment is an article of non-expendable tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more. This includes donated equipment, and equipment being constructed where component parts may be less than \$5,000 each, but the total cost will be \$5,000 or more.
- B. Direct Costs are costs that can be identified specifically with a particular UW project, or that can be assigned to such activities relatively easily with a high degree of accuracy.
- C. F&A Costs are those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically.
 - 1. Examples of facilities costs include building depreciation, maintenance and repairs, health and safety, grounds maintenance, and security.
 - 2. Examples of administrative costs include administrative and clerical salaries, membership dues, general office supplies and postage.
- D. Sponsored Projects are research, instructional, or public service activities that are related to the mission of UW and sponsored by external agencies or entities. F&A is not a factor in determining whether

funding is a sponsored project. Application/award issues that require administration include any one of the following:

1. The award is a grant or contract from a governmental entity;
2. Sponsor support is directed to satisfy specific, programmatic objectives that are to be accomplished within a specific time and budget framework;
3. The sponsor is entitled to receive some deliverable, such as a detailed technical report of research results or a report of expenditures;
4. There is a provision for audits by or on behalf of the sponsor;
5. The funding is for a project with compliance issues including, but not limited to human subjects, animal use, biohazards, and biosafety;
6. The grantor requests publication restrictions, patent, or licensing rights.

III. POLICY

A. Requirements Adherence to the federal requirements outlined in the UG is critical to the acceptance and allowance of UW charges to federally sponsored projects. The basic requirements for all sponsored projects are:

1. **Reasonableness.** Costs must be reasonable and necessary for the performance of the sponsored project and incurred within the project period. Failure to adequately document a cost could result in disallowance of a legitimate charge.
2. **Allocability.** Costs must be allocable to the project. For costs benefiting more than one sponsored project, the relative benefit must be approximated through the use of a reasonable basis reflecting use or level of service. Costs should be allocated to the projects in proportion to the benefits received. The basis for allocation should be documented and retained for audit purposes.
3. **Consistency.** Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards.

Typical costs charged directly to a sponsored agreement are the compensation of employees for performance of work under the sponsored agreement, including related fringe benefit costs to the extent they are consistently treated, in like circumstances, by the institution as direct rather than indirect costs; the costs of materials consumed or expended in the performance of the work; and other items of expense incurred for the sponsored agreement, including extraordinary utility consumption. The cost of materials supplied from stock or services rendered by specialized facilities or other institutional service operations may be included as direct costs of sponsored

agreements, provided such items are consistently treated, in like circumstances, by the institution as direct rather than indirect costs and are charged under a recognized method of computing actual costs, and conform to generally accepted cost accounting practices consistently followed by the institution.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

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.

[Office of Management and Budget Uniform Guidance 2 CFR 200.413]

B. Direct Charging Practices that Are Not Allowable

The UG requires that direct costs "be identified specifically with a particular sponsored project and assigned relatively easily with a high degree of accuracy." Special care should be exercised to ensure that costs incurred for the same purpose in like circumstances are treated consistently as either direct or F&A costs. For example, salaries of technical staff, laboratory or research supplies (e.g., chemicals), animals, animal care costs, human subject payments, equipment, computer costs, travel costs, and specialized shop costs shall be treated as direct costs wherever identifiable to a particular project. Direct charging of these costs may be accomplished through specific identification of individual costs benefiting sponsored projects or through Service Centers as appropriate under the circumstances.

Examples of direct charging practices not acceptable to sponsored projects:

1. Rotation of charges among sponsored projects by month without establishing that the rotation schedule credibly reflects the relative benefit to each grant.
2. Assigning charges to the sponsored project with the largest remaining balance or other basis outside of the benefit to the project.
3. Charging the budget amount in contrast to charging an amount based on actual usage.
4. Assigning charges to sponsored projects in advance of the time the cost is incurred.
5. Assigning charges to sponsored projects that were incurred outside of the project period, including a pre-award period if applicable.
6. Identifying a cost as something other than what it actually is.
7. Charging expenses exclusively to sponsored projects when the expense has supported non-sponsored project activities.
8. Assigning charges that are part of the normal administrative support for contracts and grants (e.g., proposal preparation, accounting, payroll).

9. Charging ending sponsored projects to expend funds without regard to the appropriateness of the costs.

10. Shifting costs to other sponsored projects due to cost overruns, avoidance of restrictions imposed by law, or for convenience. Convenience would include charging a direct cost to a project on a temporary basis, pending the set-up of a new project account number.

11. Charging administrative costs directly to sponsored projects because the administrative unit requires the PIs to fund these costs (i.e. postage, office supplies).

Note: Special circumstances may be included in the terms of award or in overreaching principles.

IV. ATTACHMENTS

A. Other Types of Direct Charging

This policy covers all direct charging to sponsored projects. The other types of costs that are direct charges to sponsored projects are covered in the following Exhibits:

1. Exhibit A, Examples
2. Exhibit B, Quick Reference for Sponsored Projects Expenditures. This guide covers basic expenditures on sponsored projects and provides information on whether these costs can be direct charged to sponsored projects.
3. Exhibit C, Flow Chart Illustration
4. Exhibit D, Central Offices

Exhibit A – Examples

Examples of Costs that are NOT Normally Considered as Direct Costs at UW

At UW, the following costs are **NOT** normally budgeted and charged as direct costs of sponsored projects:

Salaries of individuals engaged in routine departmental or administrative work that benefits all activities of the department (instruction, research, training, public service, etc.), i.e., **there is no direct relationship to a specific sponsored project's scope of work.**

Supplies and materials for routine departmental or administrative activities of the department that benefit all activities of the department (instruction, research, training, public service, etc.), i.e., **there is no direct relationship to a specific sponsored project's scope of work.**

Other costs such as travel, repairs, fees and services, copying and postage that are for routine departmental or administrative use, **and do not have a direct relationship to a specific sponsored project's scope of work.**

General office items with multi-functional use such as computers, fax machines, answering machines, staplers, hole punches, filing cabinets, chairs, desks, calculators, waste baskets, etc.), **that do not have a direct relationship to a specific sponsored project's scope of work.**

Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. [Office of Management and Budget Uniform Guidance 2 CFR 200.413]

Clerical Salaries

Clerical salaries CAN be budgeted and charged as direct costs under certain circumstances. Simply knowing the "nature of the good or service", e.g., clerical salary, is not sufficient to determine whether the cost is an appropriate direct charge to a sponsored project. In order to make the determination, one must know the cost's relationship to the sponsored work. For example:

Clerical salaries that are paid to individuals entering data from a survey that is part of the sponsored project's scope of work may be appropriately charged as direct costs.

Clerical salaries that are paid to individuals for routine administrative work such as processing purchase requisitions, reviewing monthly ledgers, processing new proposals, etc., and that benefit all aspects of a department, including research, are normally **NOT** appropriate direct cost charges.

Other Examples

Following are other examples of costs and the circumstances under which they may be incurred. For each cost/circumstance, it is indicated whether the cost would be budgeted and charged as direct cost under UW direct cost guidelines.

<u>Salaries</u> expense incurred under the following circumstances:	Direct Cost?	
	YES	NO
1. Processing purchase orders on a research grant (such as an R01)		X
2. Processing purchase orders on a center/program project grant (admin. effort documented in proposal as part of scope of work)	X	
3. Proposal Development (writing, editing, copying, and mailing proposals)		X
4. Principal Investigator effort to write annual project report (may include next budget year's proposal)	X	
5. Data entry (data collected under project scope of work)	X	
6. Data entry – Financial transactions for a research grant are entered into financial system (Note: may be considered a direct cost if part of the administrative budget on a program/project or center grant AND approved by the sponsor)		X

<u>Supplies or services</u> expense incurred under the following circumstances...	Direct Cost?	
	YES	NO
1. Copying costs for copying purchase orders, monthly ledgers		X
2. Copying costs for annual progress reports	X	
3. Mailing costs for shipments of research materials and deliverables if necessary to perform the project's scope of work	X	
4. Copying costs for copying forms to mail out to survey recipients (survey is part of project scope of work)	X	
5. Manila folders for general office use		X
6. Manila folders for filing survey responses, lab results	X	

Identification with the Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. [Office of Management and Budget Uniform Guidance 2 CFR 200.413]

Justification required in proposals that budget certain costs as direct costs:

For the following cost items (and for any others that a layperson may consider routine and administrative in nature), specific written justification as to the relationship between the cost and the proposed project's scope of work should be completed and submitted to the appropriate pre-award grants or contracts office as a part of the proposal to the sponsoring agency. The documentation should explain the direct benefit relationship between these cost items and the proposed scope of work.

- Clerical and administrative salaries
- Office Supplies
- Postage
- Memberships
- Subscriptions
- Items generally thought of as having multi-functional use (staplers, hole punches, filing cabinets, chairs, desks, computers, printers, fax machines, calculators, waste baskets, etc.)

Exhibit B – Quick Reference for Sponsored Projects Expenditures

Sponsored projects are to be charged directly for the types of direct costs that are (1) allowable under the terms and conditions of the sponsored agreement, (2) consistently treated as direct costs under like circumstances, and (3) reasonable and necessary for the performance of the sponsored agreement.

The following list provides guidance on whether a particular type of cost **if reasonable and necessary for the performance of the agreement** is treated as a direct cost of sponsored projects and under what circumstances it may be treated differently. The list is not intended to be all-inclusive and does **not** preclude the need to look at the terms of specific sponsored agreements.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Advertising - recruitment, procurement, disposition of surplus goods	66501	YES	The only advertising costs allowable are those which are solely for: <ol style="list-style-type: none"> 1. The recruitment of personnel required for the performance by the institution of obligations arising under the sponsored agreement; 2. The procurement of goods and services for the performance of the sponsored agreement; 3. Other specific purposes necessary to meet the requirements of the sponsored agreement.
Alcoholic beverages		NO	
Alterations, renovations and remodeling	714xx	NO	Specific prior approval is required in advance from sponsors.
Alumni Activities		NO	
Building rental	65501	NO	Sponsored projects that are charged the off-campus indirect cost rate are directly charged for the cost of space and building rental if identified in the budget narrative and

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
			approved by the sponsor. In addition, rent may be directly charged when it is in lieu of hotel (travel costs) for long term fieldwork.
Commencement and convocation costs		NO	
Communication costs		See long distance toll charges and/or telephone equipment.	
Conference and convention registration fees	63xxx	YES	If related to the work of the project.
Contingency reserve		NO	
Contractual services, consultants	62001 62008	YES	Specific prior approval is often required by some sponsors. See terms of sponsored agreement.
Custodial		NO	Federal sponsored projects may be charged directly if they are located off-campus and use the off-campus indirect cost rate.
Data processing (excluding areas identified as campus wide administrative systems). Examples include costs of local area networks, central file servers, etc.	62006	YES	Federal projects may be charged directly for data processing costs that can be directly identified and allocated to the project. The costs of local area networks, central file servers, engineering workstations, and other shared facilities are charged directly to federal projects if allocated to all users based on their relative benefit and usage of those facilities. For example, if a computer is used for multiple projects, the cost of the network connections and central file server maintenance must be allocated based on the benefit to the projects.
Defense and prosecution of criminal and civil proceedings, claims, and patent infringement	66001 66002 66003	NO	
Donations and contributions		NO	Includes donations that are requested as part of a membership due in a technical or professional organization.
Dues and memberships - civic or community organization, social or dining club		NO	
Dues and memberships - business, technical, professional organizations	66515	NO	Examples of exceptional circumstances in which membership fees can be directly charged to federally sponsored awards include: 1. Membership fees required in order to attend a conference, where the conference is directly related to the sponsored project. For example, a project requires the PI to present results at a conference and the conference requires participants to be members of the technical/professional organization sponsoring the event.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
			2. Membership fee required in order to subscribe to a journal, where the subscription is necessary for the agreement. Code the expense as subscriptions if membership is part of subscription price.
Employee morale, health, and welfare costs		NO-except as defined as fringe benefits	
Entertainment – costs incurred for amusement, social activities, entertainment, and any items relating thereto, such as meals, lodging, rentals, transportation, and gratuities are unallowable.	63003	NO	
Equipment-capital (unit cost of \$5,000 or more)	700xx	YES	When the University acquires equipment using federal funds, it must assure that all purchases or leases are necessary, beneficial, and non-duplicative. Approval criterion for the purchase or lease of capital assets varies between the different awarding agencies; prior approval by the department will be obtained if required by award terms based on awarding agency and university requirements.
Equipment (non-capital, general office purpose) – this includes equipment that is used for general office purposes, such as calculators, computers, typewriters, etc.	6400x	NO	Non-capital equipment used by an employee that is fully funded by an off-campus or major project (or proportionately funded in relation to the cost allocated) for work done on the same major or off-campus project, subject to Sponsor Terms.
Equipment (non-capital, technical) – this includes equipment purchased for direct use in research, such as computers, lab equipment.	6400x	YES	
Equipment maintenance and repair	65252	YES	
Equipment rental	65502	YES	
Fees and licenses		YES	Exception – medical license fees are not allowable.
Fines and penalties – costs resulting from violations of, or failure to comply with, federal, state, and local laws and	66516	NO	Exceptions are allowed when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the contract officer or equivalent.

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
regulations (including University regulations) are unallowable.			
Food and food service	62011 63103	NO	Food is allowed in <u>exceptional</u> circumstances including <ol style="list-style-type: none"> 1. Conference grants 2. Educational grants 3. Symposia
Freight, moving and storage	63004	YES	When related to goods purchased or related to recruitment of individual to work on specific sponsored agreement
Fringe Benefits	608xx	YES	Allowable in proportion to the amount of time or effort employees devote to project and paid in accordance with UW policies.
Honoraria		NO	An honorarium that constitutes a payment for services rendered, such as a speaker's fee, under a conference grant is allowable.
Housing and personal living expenses		NO	May be appropriate on projects requiring team members to work at remote locations, including international locations.
Instructional supplies		NO	Instructional supplies may be charged on instructional grants, including training grants.
Insurance	62004 62005	NO	Federal grants are charged directly for the cost of insurance required or approved and maintained pursuant to the sponsored agreement.
Interest expense	65751	NO	
Laboratory and technical shop supplies	64001	YES	
Lobbying costs		NO	
Long distance toll charges	205100	YES	
Losses on other sponsored agreements (cash deficits)		NO	
Medical supplies	64003	YES	
Microfilming, photography and graphics supplies and services		YES	
Motor vehicle maintenance and supplies		NO	Federal projects are charged directly for maintenance and supplies for vehicles located and used in remote locations pursuant to project if identified in the budget narrative and accepted by the sponsor.
Office supplies	64002	NO	Office supplies are normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: <ol style="list-style-type: none"> a. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel. OR <ol style="list-style-type: none"> b. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.
Official functions-meetings and conferences		NO	See FOOD for explanation of when food would be allowed on a federally sponsored project.
Official functions-receptions and events		NO	

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Goods for Personal Use		NO	
Services for Personal Use		NO	
Political Activities – include, lobbying, publications, or other materials intended for influencing legislation, etc.		NO	
Postage costs (including express mail, FedEx, etc.)	64011 62013	NO	Postage is normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: a. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel. OR b. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.
Pre-agreement costs		NO	Except as allowed by sponsoring agency's regulations or specific approval.
Prepaid expense		NO	
Printing, binding, publication, and reproduction	66502	YES	Some restrictions apply, see sponsor regulations.
Proposal /application preparation		NO	Costs associated with preparing proposals are not allowable direct costs to a federal project.
Public relations		NO	Costs specifically required or necessary to communicate to the public about a federal sponsored agreement are allowed.
Recruitment costs	63101 63102 63103 63104	YES	
Salaries and wages of Administrative and Clerical staff	60101 60201 60401 60501	NO	Salaries and wages of administrative and clerical staff are normally treated as F&A costs. Federally sponsored projects may be charged directly for these costs if: a. The project has a special need for the item or service that is beyond the level of services normally provided by the administrative unit personnel. OR b. The cost can be specifically identified to the technical scope of work conducted under the project and is appropriately documented.
Salaries and Wages of Faculty, Graduate Research Assistants, and Technical Support Staff	60001 60301 60551 60101 60201 60401 60501	YES	

Cost	Expense code(s)	Are costs usually charged directly to Sponsored Projects?	Explanation of unlike circumstances that allow treatment as direct cost on Federally sponsored projects or other notes
Stipends and student aid	60601 66520 67501 67502 67503 67504	YES	Stipends, fees and tuition payments are allowable for students in federally funded <u>training and/or fellowship projects</u> . Stipends, fees and tuition payments are <u>not allowable</u> on other sponsored projects <u>unless</u> the students are being compensated for work necessary to the project.
Subscriptions, books, periodicals, scores, and monographs	64007	NO	General medical resource materials are not allowable as a direct cost to federal projects. When resource materials are specifically needed in order to adequately research the area identified by the statement of work for the project and are not readily available through the library, they may be charged to the federal project.
Student Activities		NO	Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the federally sponsored agreements.
Study Subject Payments		YES	Requires IRB protocol approval and sponsor approval.
Telephone equipment, maintenance, pagers, and cellular telephones.		NO	<p>LOCAL TELEPHONE COSTS (local services including line charges) are normally treated as F&A costs. Under exceptional circumstances, local telephone expenses may be directly charged to sponsored projects. Exceptions apply when a project has a special or unique need for telephone communication. Phone usage must be significantly greater than routine level required by administrative unit usage.</p> <p>CELLULAR PHONES AND PAGERS - Cellular telephones and pagers are charged directly when needed to coordinate field work. In such cases the need for charging such equipment and services must be justified in the narrative portion of the budget and approved by the sponsor.</p>
Trash collection		NO	Federal sponsored projects may be charged directly for these costs if they are located off-campus and use the off-campus indirect cost rate.
Travel	63001 63002 63003 63004	YES	Specific prior approval of international travel is required by some sponsors for some types of agreements. Travel must be by U.S. Carrier.
Utilities	64501 64502 64503 64504	NO	Federal sponsored projects may be charged directly for these costs if they are located off-campus and use the off-campus indirect cost rate.

Exhibit C

Is the cost...

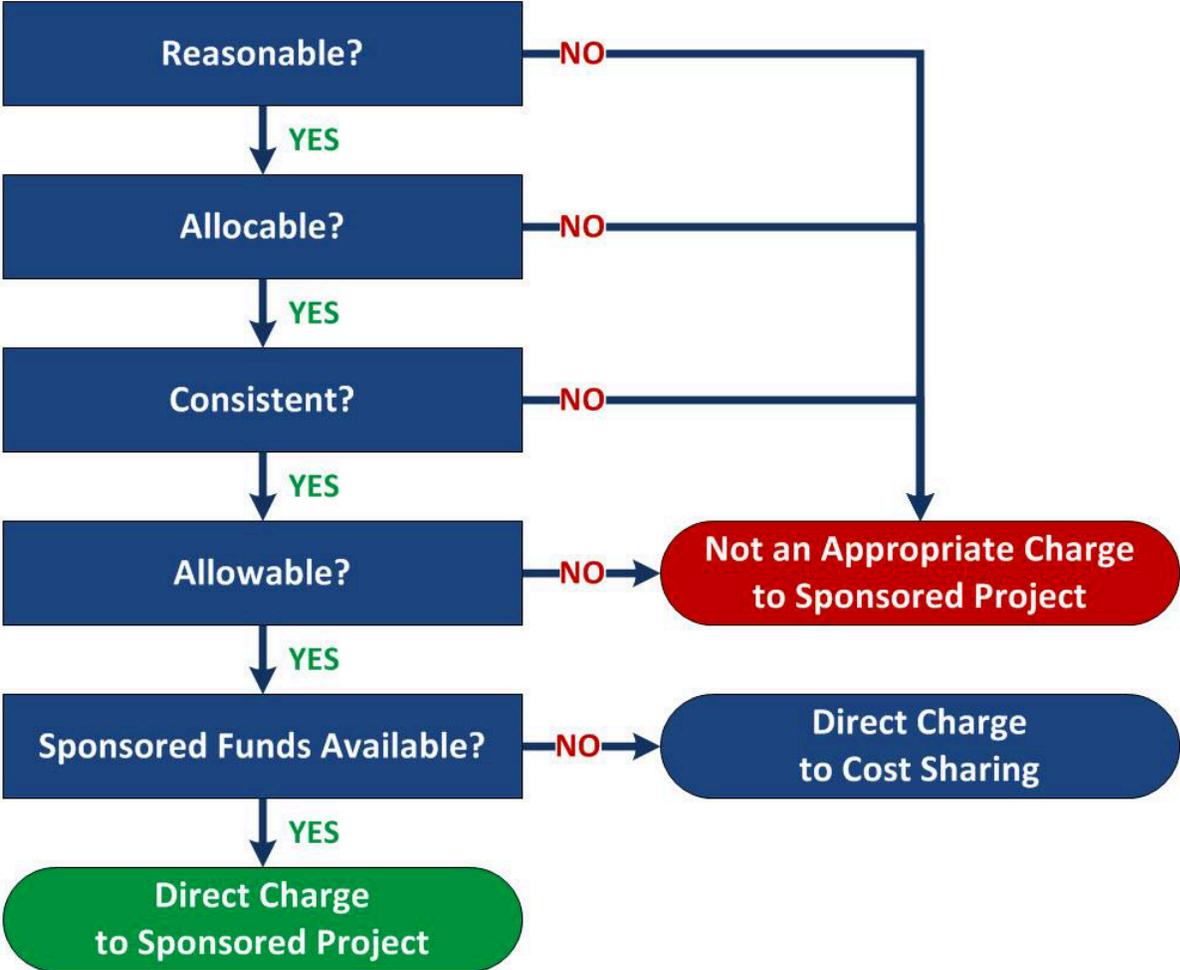


Exhibit D

Central Offices

UW maintains central offices to coordinate overall activities related to sponsored projects and promote consistent practices among the various recipients of contracts and grants. These offices are available to assist principal investigators, department chairs and/or administrators, deans or deans' office administrators and directors and/or directors' office administrators in interpreting agency regulations and UW policy and procedures relating to budgeting and charging direct costs on sponsored projects.

PRE – AWARD OFFICE

Office of Research and Economic Development, Research Services – 766-5320

Responsible for submission of grant and contract proposals for external support of research, creative, instructional, and service activities; review and approval of proposals that will result in grants, contracts, or cooperative agreements; negotiation and acceptance of awards; support of investigators who have or plan to apply for external funding and departmental administrators who assist investigators with proposal preparation and award administration.

POST – AWARD OFFICE

Office of Sponsored Programs – 766-3131

Responsible for coordinating compliance activities related to post award management including reviewing selected transactions, reporting financial results to sponsoring agencies, and coordinating agency audits of University grants and contracts.

Responsible Division/Unit: Administration / Office of Sponsored Programs

Links:

Office of Management and Budget 2 CFR PART 200 – UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS.

<https://ecfr.gov/cgi-bin/text-idx?SID=1509909fef9ee9d91e6f44aa2f8f9d76&mc=true&node=pt2.1.200&rgn=div5>

Associated Regulations, Policies, and Forms:

Approved: