

member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

8. Debarment and Suspension (E.O.s 12549 and 12689)—A contract award with an amount expected to equal or exceed \$25,000 and certain other contract awards (see 2 CFR 180.220) shall not be made to parties listed on the government-wide Excluded Parties List System, in accordance with the OMB guidelines at 2 CFR part 180 that implement E.O.s 12549 (3 CFR, 1986 Comp., p. 189) and 12689 (3 CFR, 1989 Comp., p. 235), “Debarment and Suspension.” The Excluded Parties List System contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549.

[69 FR 26281, May 11, 2004, as amended at 70 FR 51879, Aug. 31, 2005]

PARTS 216–219 [RESERVED]

PART 220—COST PRINCIPLES FOR EDUCATIONAL INSTITUTIONS (OMB CIRCULAR A–21)

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APPENDIX A TO PART 220—PRINCIPLES FOR DETERMINING COSTS APPLICABLE TO GRANTS, CONTRACTS, AND OTHER AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

AUTHORITY: 31 U.S.C. 503; 31 U.S.C. 1111; 41 U.S.C. 405; Reorganization Plan No. 2 of 1970; E.O. 11541, 35 FR 10737, 3 CFR, 1966–1970, p. 939.

SOURCE: 70 FR 51881, Aug. 31, 2005, unless otherwise noted.

§ 220.5 Purpose.

This part establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions.

§ 220.10 Scope.

The principles in this part deal with the subject of cost determination, and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a particular project. Provision for profit or other increment above cost is outside the scope of this part.

§ 220.15 Policy.

The principles in this part are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost. The successful application of cost accounting principles requires development of mutual understanding between representatives of educational institutions and of the Federal Government as to their scope, implementation, and interpretation.

§ 220.20 Applicability.

(a) All Federal agencies that sponsor research and development, training, and other work at educational institutions shall apply the provisions of Appendix A to this part in determining the costs incurred for such work. The principles shall also be used as a guide in the pricing of fixed price or lump sum agreements.

(b) Each federal agency that awards defense-related contracts to a Federally Funded Research and Development Center (FFRDC) associated with an educational institution shall require the FFRDC to comply with the Cost Accounting Standards and with the rules and regulations issued by the Cost Accounting Standards Board and set forth in 47 CFR part 99.

§ 220.25 OMB responsibilities.

OMB is responsible for:

(a) Issuing and maintaining the guidance in this part.

(b) Interpreting the policy requirements in this part and providing assistance to ensure effective and efficient implementation.

(c) Granting any deviations to Federal agencies from the guidance in this part, as provided in Appendix A to this part. Exceptions will only be made in particular cases where adequate justification is presented.

(d) Conducting broad oversight of government-wide compliance with the guidance in this part.

§ 220.30 Federal Agency responsibilities.

The head of each Federal agency that awards and administers grants and agreements subject to this part is responsible for requesting approval from and/or consulting with OMB (as applicable) for deviations from the guidance in Appendix A to this part and performing the applicable functions specified in Appendix A to this part.

§ 220.35 Effective date for changes.

Institutions as of the start of their first fiscal year beginning after that date shall implement the provisions. Earlier implementation, or a delay in implementation of individual provisions, is permitted by mutual agreement between an institution and the cognizant Federal agency.

§ 220.40 Relationship to previous issuance.

(a) The guidance in this part previously was issued as OMB Circular A-21. Designations of the attachment to the Circular and the appendices to that attachment have changed, as shown in the following table:

| The portion of OMB Circular A-21 that was designated as . . . | Is designated in this part as . . . |
|--|--|
| (1) The Attachment to the circular, entitled "Principles For Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions," | Appendix A to Part 220—Principles For Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions. |
| (2) Exhibit A in the attachment to the circular, entitled "List of Colleges and Universities Subject to Section J.12.h of Circular A-21." | Exhibit A, List of Colleges and Universities Subject to Section J.12.h of Circular A-21, to Appendix A. |
| (3) Exhibit B in the attachment to the circular, entitled "Listing of Institutions that are eligible for the utility cost adjustment," | Exhibit B, Listing of Institutions that are eligible for the utility cost adjustment, to Appendix A. |
| (4) Exhibit C in the attachment to the circular, entitled "Examples of 'major project' where direct charging of administrative or clerical staff salaries may be appropriate," | Exhibit C, Examples of "major project" where direct charging of administrative or clerical staff salaries may be appropriate, to Appendix A. |
| (5) Appendix A to the attachment to the circular, entitled "CASB's Cost Accounting Standards (CAS)," | Attachment A, CASB's Cost Accounting Standards (CAS), to Appendix A. |
| (6) Appendix B to the attachment to the circular, entitled "CASB's Disclosure Statement (DS-2)," | Attachment B, CASB's Disclosure Statement (DS-2), to Appendix A. |
| (7) Appendix C to the attachment to the circular, entitled "Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals," | Attachment C, Documentation Requirements for Facilities and Administrative (F&A) Rate Proposals, to Appendix A. |

(b) Historically, OMB Circular A-21 superseded Federal Management Circular 73-8, dated December 19, 1973. FMC 73-8 was revised and reissued under its original designation of OMB Circular No. A-21. The provisions of A-21 were effective October 1, 1979, except for subsequent amendments incorporated herein for which the effective dates were specified in these revisions (47 FR 33658, 51 FR 20908, 51 FR 43487, 56 FR 50224, 58 FR 39996, 61 FR 20880, 63 FR 29786, 63 FR 57332, 65 FR 48566 and 69 FR 25970).

§ 220.45 Information contact.

Further information concerning this part may be obtained by contacting the Office of Federal Financial Manage-

ment, Office of Management and Budget, Washington, DC 20503, telephone (202) 395-3993.

APPENDIX A TO PART 220—PRINCIPLES FOR DETERMINING COSTS APPLICABLE TO GRANTS, CONTRACTS, AND OTHER AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

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