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# Old NOA

**Budget Period:** 01/01/2015 – 11/30/2015  
**Project Period:** 01/01/2015 – 11/30/2019

## SECTION I – AWARD DATA – 1R01GM

### Award Calculation (U.S. Dollars)

Federal Direct Costs \$192,500  
 Federal F&A Costs \$100,100  
 Approved Budget \$292,600  
 Federal Share \$292,600  
**TOTAL FEDERAL AWARD AMOUNT \$292,600**

**AMOUNT OF THIS ACTION (FEDERAL SHARE) \$292,600**

SUMMARY TOTALS FOR ALL YEARS		
YR	THIS AWARD	CUMULATIVE TOTALS
1	\$292,600	\$292,600
2	\$292,600	\$292,600
3	\$292,600	\$292,600
4	\$292,600	\$292,600
5	\$292,600	\$292,600

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**Fiscal Information:**  
**CFDA Number:** 93.859  
**EIN:**  
**Document Number:** RGM

**PMS Account Type:** P (Subaccount)  
**Fiscal Year:** 2015

IC	CAN	2015	2016	2017	2018	2019
GM	8472185	\$292,600	\$292,600	\$292,600	\$292,600	\$292,600

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**NIH Administrative Data:**  
**PCC:** C209SK / **OC:** 414A / **Released:** BILLINGSJ 12/22/2014  
**Award Processed:** 05/08/2014 01:52:21 PM

## SECTION II – PAYMENT/HOTLINE INFORMATION – 1R01GM

For payment and HHS Office of Inspector General Hotline information, see the NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm>

## SECTION III – TERMS AND CONDITIONS – 1R01GM

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:

- The grant program legislation and program regulation cited in this Notice of Award.
- Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- 45 CFR Part 74 or 45 CFR Part 92 as applicable.
- The NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.
- This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

# New NOA

**Budget Period:** 02/01/2015 – 01/31/2016  
**Project Period:** 02/01/2015 – 01/31/2020

## SECTION I – AWARD DATA – 1R01AI

### Award Calculation (U.S. Dollars)

Federal Direct Costs \$250,000  
 Federal F&A Costs \$130,000  
 Approved Budget \$380,000  
**Total Amount of Federal Funds Obligated (Federal Share) \$380,000**  
**TOTAL FEDERAL AWARD AMOUNT \$380,000**

**AMOUNT OF THIS ACTION (FEDERAL SHARE) \$380,000**

SUMMARY TOTALS FOR ALL YEARS		
YR	THIS AWARD	CUMULATIVE TOTALS
1	\$380,000	\$380,000
2	\$380,000	\$380,000
3	\$380,000	\$380,000
4	\$380,000	\$380,000
5	\$380,000	\$380,000

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**Fiscal Information:**  
**CFDA Name:** Allergy, Immunology and Transplantation Research  
**CFDA Number:** 93.855  
**EIN:**  
**Document Number:**  
**PMS Account Type:** P (Subaccount)  
**Fiscal Year:** 2015

IC	CAN	2015	2016	2017	2018	2019
AI	8472350	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**NIH Administrative Data:**  
**PCC:** M35 / **OC:** 414A / **Released:** PRICEV 01/13/2015  
**Award Processed:** 12/15/2014 11:45:57 AM

## SECTION II – PAYMENT/HOTLINE INFORMATION – 1R01AI

For payment and HHS Office of Inspector General Hotline information, see the NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm>

## SECTION III – TERMS AND CONDITIONS – 1R01AI

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:

- The grant program legislation and program regulation cited in this Notice of Award.
- Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- 45 CFR Part 75.
- 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.
- Federal Award Performance Goals: As required by the periodic report in the RPPR or in the final progress report when applicable.
- This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

# Incrementally Funded Revised NOA

**Budget Period:** 12/01/2014 – 11/30/2015  
**Project Period:** 04/01/2005 – 11/30/2016

## SECTION I – AWARD DATA – 5R01EY -09 REVISED

### Award Calculation (U.S. Dollars)

Federal Direct Costs \$194,459  
 Federal F&A Costs \$95,501  
 Approved Budget \$289,960  
**Total Amount of Federal Funds Obligated (Federal Share) \$289,960**  
**TOTAL FEDERAL AWARD AMOUNT \$289,960**

**AMOUNT OF THIS ACTION (FEDERAL SHARE) \$27,709**

SUMMARY TOTALS FOR ALL YEARS		
YR	THIS AWARD	CUMULATIVE TOTALS
9	\$289,960	\$289,960
10	\$335,866	\$335,866

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**Fiscal Information:**  
**CFDA Name:** Vision Research  
**CFDA Number:** 93.867  
**EIN:** 1520710851A1  
**Document Number:**  
**PMS Account Type:** G (Pooled)  
**Fiscal Year:** 2015

IC	CAN	2015	2016
EY	8472436	\$289,960	\$335,866

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

**NIH Administrative Data:**  
**PCC:** 5C / **HXA / OC:** 414E / **Released:** WDARBY 01/30/2015  
**Award Processed:** 01/15/2015 11:58:50 AM

## SECTION II – PAYMENT/HOTLINE INFORMATION – 5R01EY -09 REVISED

For payment and HHS Office of Inspector General Hotline information, see the NIH Home Page at <http://grants.nih.gov/grants/policy/awardconditions.htm>

## SECTION III – TERMS AND CONDITIONS – 5R01EY -09 REVISED

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:

- The grant program legislation and program regulation cited in this Notice of Award.
- Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- 45 CFR Part 75 or as applicable 45 CFR Part 74 or 45 CFR Part 92.
- 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.
- 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.)



# Old NOA

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

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

This grant is subject to Streamlined Noncompeting Award Procedures (SNAP).

This award is subject to the requirements of 2 CFR Part 25 for institutions to receive a Dun & Bradstreet Universal Numbering System (DUNS) number and maintain an active registration in the Central Contractor Registration. Should a consortium/subaward be issued under this award, a DUNS requirement must be included. See <http://grants.nih.gov/grants/policy/awardconditions.htm> for the full NIH award term implementing this requirement and other additional information.

This award has been assigned the Federal Award Identification Number (FAIN) R01GM. Recipients must document the assigned FAIN on each consortium/subaward issued under this award.

Based on the project period start date of this project, this award is likely subject to the Transparency Act subaward and executive compensation reporting requirement of 2 CFR Part 170. There are conditions that may exclude this award; see <http://grants.nih.gov/grants/policy/awardconditions.htm> for additional award applicability information.

In accordance with P.L. 110-161, compliance with the NIH Public Access Policy is now mandatory. For more information, see NOT-OD-08-033 and the Public Access website: <http://publicaccess.nih.gov/>.

**Treatment of Program Income:**  
Additional Costs

## SECTION IV – GM Special Terms and Conditions – 1R01GM

1. This is a Modular Grant Award without direct cost categorical breakdowns issued in accordance with the guidelines published in the NIH Grants Policy Statement, October 2013 at: ([http://grants.nih.gov/grants/policy/nihgps\\_2013/nihgps\\_ch13.htm#23\\_Toc271265237](http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch13.htm#23_Toc271265237)). Recipients are required to allocate and account for costs related to this award by category within their institutional accounting system in accordance with applicable cost principles.

2. None of the funds in this award shall be used to pay the salary of an individual at a rate in excess of the current salary cap. Therefore, this award and/or future years are adjusted accordingly, if applicable.

Current salary cap levels can be found at the following URL:

[http://grants.nih.gov/grants/policy/salcap\\_summary.htm](http://grants.nih.gov/grants/policy/salcap_summary.htm)

3. In addition to the PI, the following individuals are named as key personnel:

Written prior approval is required if any of the individual(s) named above withdraws from the project entirely, is absent from the project during any continuous period of 3 months or more, or

# New NOA

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

**Research and Development (R&D):** All awards issued by the National Institutes of Health (NIH) meet the definition of "Research and Development" at 45 CFR Part 75.2. As such, awardees should identify NIH awards as part of the R&D cluster on the Schedule of Expenditures of Federal Awards (SEFA). The auditor should test NIH awards for compliance as instructed in Part V, Clusters of Programs. NIH recognizes that some awards may have another classification for purposes of indirect costs. The auditor is not required to report the disconnect (i.e., the award is classified as R&D for Federal Audit Requirement purposes but non-research for indirect cost rate purposes), unless the awardee is charging indirect costs at a rate other than the rate(s) specified in the award document(s).

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

This grant is subject to Streamlined Noncompeting Award Procedures (SNAP).

This award is subject to the requirements of 2 CFR Part 25 for institutions to receive a Dun & Bradstreet Universal Numbering System (DUNS) number and maintain an active registration in the Central Contractor Registration. Should a consortium/subaward be issued under this award, a DUNS requirement must be included. See <http://grants.nih.gov/grants/policy/awardconditions.htm> for the full NIH award term implementing this requirement and other additional information.

This award has been assigned the Federal Award Identification Number (FAIN) R01AI. Recipients must document the assigned FAIN on each consortium/subaward issued under this award.

Based on the project period start date of this project, this award is likely subject to the Transparency Act subaward and executive compensation reporting requirement of 2 CFR Part 170. There are conditions that may exclude this award; see <http://grants.nih.gov/grants/policy/awardconditions.htm> for additional award applicability information.

In accordance with P.L. 110-161, compliance with the NIH Public Access Policy is now mandatory. For more information, see NOT-OD-08-033 and the Public Access website: <http://publicaccess.nih.gov/>.

**Treatment of Program Income:**  
Additional Costs

## SECTION IV – AI Special Terms and Conditions – 1R01AI

This is a Modular Award without direct cost categorical breakdowns in accordance with the guidelines published in the NIH Grants Policy Statement, October 2013, see [http://grants.nih.gov/grants/policy/nihgps\\_2013/nihgps\\_ch13.htm#Toc271265237](http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch13.htm#Toc271265237). Recipients are required to allocate and account for costs related to this award by category within their institutional accounting system in accordance with applicable cost principles.

# Incrementally Funded Revised NOA

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase VI Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

An unobligated balance may be carried over into the next budget period without Grants Management Officer prior approval.

This grant is subject to Streamlined Noncompeting Award Procedures (SNAP).

This award is subject to the requirements of 2 CFR Part 25 for institutions to receive a Dun & Bradstreet Universal Numbering System (DUNS) number and maintain an active registration in the Central Contractor Registration. Should a consortium/subaward be issued under this award, a DUNS requirement must be included. See <http://grants.nih.gov/grants/policy/awardconditions.htm> for the full NIH award term implementing this requirement and other additional information.

This award has been assigned the Federal Award Identification Number (FAIN) R01EY016431. Recipients must document the assigned FAIN on each consortium/subaward issued under this award.

This award is not subject to the Transparency Act subaward and executive compensation reporting requirement of 2 CFR Part 170.

In accordance with P.L. 110-161, compliance with the NIH Public Access Policy is now mandatory. For more information, see NOT-OD-08-033 and the Public Access website: <http://publicaccess.nih.gov/>.

**Treatment of Program Income:**  
Additional Costs

## SECTION IV – EY Special Terms and Conditions – 5R01EY016431-09 REVISED

**2/2015  
REVISION**

This award is revised in accordance with the NIH fiscal policies described in NIH Guide Notice NOT-OD-15-050.

**11/24/2014  
FUNDING LEVEL**

The award level has been reduced in order to utilize accumulated unobligated funds to provide support commensurate with progress.

**FUNDING LEVEL**

NIH is currently funded through a Continuing Resolution (See NIH Guide Notice NOT-OD-15-001: <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-15-001.html>). Therefore, this noncompeting award has been made at a level below that committed for FY2015 in the previous Notice of Award. If the final appropriation permits, adjustments may be made up to the FY2015 funding plan level.

**SALARY CAP:**

None of the funds in this award shall be used to pay the salary of an individual at a rate in excess of the applicable salary cap. Therefore this award and/or future years are adjusted accordingly, if applicable. Current salary cap levels can be found at the following URL: [http://grants1.nih.gov/grants/policy/salcap\\_summary.htm](http://grants1.nih.gov/grants/policy/salcap_summary.htm).

**GRADUATE STUDENT COSTS**

In accordance with the Notice: NOT-OD-02-017 entitled, "GRADUATE STUDENT COMPENSATION" published on December 10, 2001, in the NIH Guide for Grants and Contracts,

## Uniform Guidance Reference

UG Guidance			COFAR FAQ			COGR	
Section #	Section Topic	Pg #	FAQ Sub-Topic	Pg #	FAQ #	Pg#	Comments
200.23	Vendor vs. Contractor	23	Generally Accepted Acct Principles	5	200.23-1		It is the substance of the award that determines how it should be treated.
			Clarification	5	200.23-2		
200.54	Indian Tribes	25	Implications for Tribal Law	6	200.54-1		
			Generally Accepted Acct Principles	6	200.54-2		
			Implications for Applications	6	200.54-3		
200.100	Purpose	28	Admin. And Audit Requirements, and Cost Principles			2	
200.101	Applicability	29	Applicability to Fed Acquisitions Regulation	6	200.101-1	2-3	
			Audit Requirements	7	200.101-2		
			Cost Accounting Standards	7	200.101-3		
200.102	Exceptions	31	OMB May Allow Exceptions			3-4	
200.107	OMB Responsibilities	31	Regulations and Implementation			4	
200.109	Review Date	32	Ongoing Engagement			4	
200.110	Effective/ Applicability Dates	32	Indirect Cost Rates	7	200.110-1	4-5	IHE may begin on or after 12/26/14 submitting changes No penalty for discrepancies in practices if DS-2 has been submitted Procurement standard of \$3,000 on hold until December 2015 Not required to track "old" and "new" funds separately
			Indirect Cost Rates Proposals	8	200.110-2		
			Disclosure Statements	8	200.110-3		
			Applications	8	200.110-4		
			Applications & DS-2s	8	200.110-5		
			Grace Period for Procurement	8	200.110-6		
			Incremental Funding	9	200.110-7		
			Formula & Entitlement Programs	9	200.110-8		
			Consistent Implementation (Federal)	9	200.110-9		
			Consistent Implementation (States)	9	200.110-10		
			Subawards	10	200.110-11		
			Updated from QII-1	10	200.110-12		
			Federal Awards Made Previously	10	200.110-13		
Pre-Existing Guidance	10	200.110-14					
Single Audit Compliance	10	200.110-15					
200.112	Conflict of Interest	32	Conflict of Interest	11	200.112-1	5	
200.113	Mandatory Disclosures	32	Disclosures of Violations Affecting Federal Grants			6	
200.201	Fixed Amount Awards	32	Fixed Amount Awards	11	200.201-2	7-8	Amounts above the salary cap are not considered cost sharing by the Feds Must report reductions of effort if more than 25%
			Cost-Share or Match	11	200.201-2		
			End of Award Certifications	12	200.201-3		
200.203	Notices	33	Funding Opportunities	12	200.203(a)	8	
200.204	Merit of Proposals	33	Federal Awarding Agency Review			9	
200.205	Risk Posed by Applicant	33	Federal Awarding Agency Review	12	200.205-1	10	
200.206	Standard App. Requirements	34	Paperwork Clearances			10-11	
200.210	Federal Award	34	Information Contained in a Federal Award			11	15 data elements
200.301	Performance Measurement	35	OMB-Approved Information Collections			11-12	
200.303	Internal Controls	36	Should vs. Must and Internal Controls	12	200.303-1	12-13	"Should" means best practice/ FR Dec 19th changed some should to must
			Should vs. Must In General	13	200.303-2		
			Should vs. Must and The Green Book	13	200.303-3		
200.306	Exceptions in Statute	37	For Restrictions in Cost Sharing or Matching	13	200.306-1	13-14	"Can not be used as a factor during merit review"
200.307	Fees and Royalties	38	Bayh-Dole Act	13	200.307-1	14-15	Income from royalties is not income. Statute takes precedence.
200.308	Budget and Program Plan	39	Revision			15-16	
200.309	Periods of Payment	40	and No Cost Extension	14	200.309-1		



## Uniform Guidance Reference

UG Guidance			COFAR FAQ			COGR	
Section #	Section Topic	Pg #	FAQ Sub-Topic	Pg #	FAQ #	Pg#	Comments
200.313	Equipment	40	Equipment and Conditional Title	14	200.313-1	16-17	Non-Fed entities are not expected to change their equipment inventory systems
			Changes to Equipment Inventory	14	200.313-2		
200.317	Procurement by States	42	Same Policies & Procedures as non-Federal funds			17-18	
200.318	General Procurement Stnds	42	Screening Procedures	15	200.318-1	18	Language does not require any specific equipment screen procedures
200.319	Competition	43	Open and Free Competition			19	
200.320	Methods of Procurement to be followed	43	Micro vs Small vs Over Threshold	15	200.320-1	19-21	Aggregate amount of purchase does not exceed \$3,000 Criteria for sole source listed
			Sole Source for Research	16	200.320-2		
			Strategic Sourcing and Shared Services	16	200.320-4		
			Charge Cards	16	200.320-5		
			Indirect Costs	16	200.320-6		
200.323	Contract Cost and Price	44	Cost or Price Analysis			21-22	
200.327	Financial Reporting	45	OMB-Approved Collection of Financial Information			22	
200.328	Program Performance	45	Monitoring and Reporting			23-24	
200.330	Determinations	46	Subrecipient and Contractor			24-25	
200.331	Requirements for Pass-Through Entities	46	Pass-through Entities, Indirect Cost Rates, and State Funds	17	200.331-1	25-27	States are required to comply with the terms and conditions (F&A rates)
			Limits on Layers of Subrecipients for Indirect Costs	17	200.331-2		
			Delayed Federal Funds and Indirect Cost Rates	17	200.331-3		
			Indirect Cost Rates and Blended Subawards	17	200.331-4		
			Indirect Cost Rates and Entities with no Indirect Costs	17	200.331-5		
			Pass-through Entities and Indirect Cost Rate Negotiation	18	200.331-6		
			Indirect Cost Rates and non-Compliance with Guidance	18	200.331-7		
200.332	Fixed Amount Subawards	47	Fixed Amount Subawards	18	200.332-1	27	Prior approval required
200.334	Request for Transfer	48	Records			28	
200.335	Methods	48	for Collection, Transmission, and Storage of Information			28-29	
200.343	Closeout	49	Admin. Actions and Required Work Completed			29-30	
200.400	Policy Guide	50	Fixed Amount Subawards and Profit	18	200.400-1	31-32	
			Dual Role of Students and Post-Doctoral Staff	19	200.400-2		
			Profit and Nonprofits	19	200.400-3		
200.401	Application	50	Fixed Amount Awards and Cost Principles	19	200.401-1		
200.405	Allocable Costs	51	Unallowable Activities and Donated Services			32	
200.407	Prior Written Approval	52	Avoiding Subsequent Disallowance of Dispute			32-33	
200.413	Direct Costs	53	What Counts as Prior Approval	19	200.413-1	33-34	
200.414	Indirect (F&A) Costs	53	De Minimis Rate and Governments	20	200.414-1	34-36	
			Indirect Cost Rate Extensions - "Current" and "One-time"	20	200.414-2		
			Documentation Required for Extension	20	200.414-3		
			Timing of Request for Extension	21	200.414-3		
			Extensions and Fixed-Rates with Carry-Forward	21	200.414-4		
Extensions and Old Rates, Shorter Extensions	21	200.414-5					
200.415	Required Certifications	54	Authorization to Legally Bind the non-Federal Entity	21	200.415-1	36	Non-Fed entities must decide how best to establish authority
200.419	Cost Accounting	55	Standards and Disclosure Statement			36-38	
200.430	Compensation - Personal Services	57	Authorization of Changes to Time and Effort Systems	21	200.430-1	38-40	
			Time and Effort and Tribes	22	200.430-2		
200.431	Compensation	59	Fringe Benefits and Indirect Costs	22	200.431-1	40-42	Leave payout question
200.432	Conferences	61	Dissemination of Technical Information			42	

## Uniform Guidance Reference

UG Guidance			COFAR FAQ			COGR	
Section #	Section Topic	Pg #	FAQ Sub-Topic	Pg #	FAQ #	Pg#	Comments
200.433	Contingency Provisions	61	Future Costs			42-43	
200.436	Depreciation	63	Depreciation and Cost Sharing	22	200.436-1	43-44	
			(Previously Q IV-1) Depreciation and Cost Sharing	22	200.436-2		
200.440	Exchange Rates	64	Prior Approval for Fluctuations in Exchange Rates	23	200.440-1	44-45	Prior approval only required if need for additional funding or change in scope
200.444	General Cost of Government	64	Salaries and Wages for Tribal Councils	23	200.444-1		
200.446	Idle Facilities	65	And Idle Capacity			45	
200.449	Interest	66	Cost Capitalized in Accordance with GAAP is Allowable			45-46	
200.451	Losses	68	On Other Awards or Contracts			46-47	
200.453	Materials and Supplies Cost	68	Including Costs of Computing Devices			47	
200.456	Participant Support Costs	69	Requires Prior Approval			47-48	
200.458	Pre-Award Costs	69	Pre-Award Costs	23	200.458-1	48	
			Uncommitted Cost Sharing	23	200.458-2		
200.461	Publication and Printing Costs	69	Charge Federal Award Before Closeout			48-49	
200.463	Recruting Costs	69	Short-Term Travel Visa Costs Must be Directly Connected			49	
200.470	Taxes	71	Including Value Added Tax			49-50	
200.474	Travel Costs	72	Cost are a Direct Result of the Individual's Travel			50	
200.512	Report Submission	77	Tribes Opting out of Online Report Publication	23	200.512-1		
			Availability of Reports for Public Inspection	24	200.512-2		
			Waivers for Low-Risk Auditt Standards	24	200.512-3		
			Application of Option Not to Publish for Tribes	24	200.512-4		
			Single Audit Accountable Official	24	200.512-5		
Apen III	Cost Sharing in Research Base						FR 12/19/14 New clause A.1.a(3) on what Cost Sharing is in the calculation base
Apen III	Indirect Cost ID and Assign.	87	Utility Cost Adjustment	25	Apen III-1	51-54	