

## ECC JUSTIFICATION FOR FEDERALLY FUNDED SPONSORED PROJECTS

### Applicability:

This policy supplement applies to all requests for extra-contractual compensation (ECC) to be paid from sponsored projects supported directly or indirectly with federal funds. A project is considered to be federally funded if the grant or contract documents specify applicability of federal regulations (i.e., OMB Circulars A-110, A-21, and A-133). UNLV must comply with the Federal Cost Accounting Standards, and must adhere strictly to the provisions of OMB Circular A-21, which specifically addresses the payment of ECC and sets firm limits for the allowability of these costs.

For ECC to be allowable under A-21, the appropriate grant/contract officer must approve these costs. ECC that is fully justified in a project proposal that is subsequently approved is considered allowable for payment. ECC not included in a project proposal must be justified to and approved by the funding agency's appropriate grant/contract officer before payment can be made.

***The provisions of this policy supplement do not apply to projects funded from non-federal sources (i.e., projects that do not reference federal provisions in the funding documents).***

### Criteria for the justification of ECC:

There are 2 situations in which ECC will be allowed under the federal regulations. There is one criterion applicable to both situations. In addition to the common criterion, at least one of the situational criteria must be satisfied.

- **Criterion applicable to both situations:**

The work clearly must be in addition to regular departmental load.

- **Situational criteria:**

1. The work must be across departmental lines.
2. The work must involve a separate or remote operation. (Activities at a non-UNLV facility or remote site for extended periods would be appropriate justification for this criterion. A research project, in and of itself, and related off-campus activities do not constitute separate or remote operations.)

### Format for ECC justification:

Prepare justifications in narrative form to address fully all criteria indicated above.

### Submit justification to the Office of Sponsored Programs