



On December 26, 2014 the new Uniform Guidance was implemented. This guide provides high-level information on select changes.

Important: Please be advised that individual agencies are implementing these requirements with slight variations. If in doubt, please work with your College Research Office, Sponsored Projects Administration and the Office of Grants and Contracts Accounting to determine the proper approach to a specific award’s management.

Uniform Guidance: An Overview

Highlighted Sections	Guidance
Conflict of Interest (200.112)	Some federal agencies are providing additional requirements in this area. Further guidance will be provided by SPA. Please work with your College Research Administrator to ensure that you are aware of any new requirements.
Internal Controls (200.303)	Non-Federal entities must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “ <i>Standards for Internal Control in the Federal Government</i> ” issued by the Comptroller General of the United States and the “ <i>Internal Control Integrated Framework</i> ”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
Cost Sharing (200.306)	Cost sharing is the portion of the total project costs that are covered by the University or another third party. The Uniform Guidance reinforces that voluntary committed cost sharing is neither expected nor considered during the merit review of any proposal. Federal agencies must require mandatory cost sharing or not consider it at all.
Program Income (200.307)	Use of program income ...For Federal awards made to Institutions of Higher Education and nonprofit research institutions, if the Federal awarding agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, paragraph (e)(2) [<i>i.e., Additional method</i>] of this section must apply ... When the Federal awarding agency authorizes the approaches in paragraph (e)(2) and (3) [<i>i.e., Cost sharing or matching</i>] of this section, program income in excess of any amounts specified must also be deducted from expenditures.
Supplies (200.314)	<p>Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal government for its share. The amount of compensation must be computed in the same manner as for equipment.</p> <p>Remember, computing devices costing less than the \$5000 threshold are now included in the definition of supplies and would be subject to this provision.</p>
Procurement (200.317-326)	Uniform Guidance places stricter controls on procurement transactions. The Office of Management and Budget (OMB) initially issued a one year grace period for implementation of these requirements (OMB FAQ 110-6 delayed procurement implementation for one full year after 12/26/14) 2 CFR §200.110(a) Technical correction dated 9/10/15 extended for another year: i.e. beginning at USA 10/1/2017.



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Reporting (300.328)	Final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report. Failure to promptly submit a performance report can impact future USA proposal submissions and awards.
Subrecipient Monitoring (200.330)	Uniform Guidance places stricter requirements on the monitoring of subrecipients. This will require that prior to issuing a subaward, a risk determination must be made and any identified risks will need to be addressed. In addition, ongoing monitoring will need to occur. PIs will need to ensure that they are closely monitoring the progress of their subawardees and that they are reviewing/approving subaward invoices in a very timely manner.
Subawards (200.331 & 200.332)	With prior approval, fixed price subawards of up to \$150,000 are permissible under the Uniform Guidance. If the subawardee does not have a negotiated Indirect Cost Rate, a 10% de minimis rate may be applied.
Closeouts (200.343)	The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal Award. The Federal awarding agency or pass-through entity may approve extensions when requested by the non-Federal entity.
Administrative and Clerical Salaries (200.413)	<p>Uniform Guidance provides that most administrative and clerical salaries should be treated as indirect (F&A) costs. However, Uniform Guidance provides that direct charging of these costs may be appropriate if the following conditions are satisfied:</p> <ul style="list-style-type: none"> -The services are integral to the 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 approval of the agency, and -The costs are not also recovered as F&A costs.
Required Certifications (200.415)	<p>To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”</p> <p>USA considers all costs applied to a project to be pre-audited by the PI and College Administrators and thus an authorized signing official makes this certification based on prior PI and College Administrator approvals given to items of cost.</p>
Computing Devices (200.453)	The Uniform Guidance provides that computing devices will generally be considered “Supplies” and can therefore be directly charged to federally sponsored projects as long as they are essential and allocable to the federal award. Computing devices are no longer required to be solely dedicated to a specific award. Please note that any computing device costing more than \$5,000 is considered equipment and should be treated as such.



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Participant Support Costs (200.75 – 200.456)	<p>Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (<u>but not employees</u>) in connection with conferences or training projects. These costs must now be accepted by agencies as allowable costs, but still require prior agency approval. In addition, these costs must be excluded when calculating the Modified Total Direct Costs (MTDC) to determine the overall project’s F&A costs.</p> <p><i>*Participant</i> is defined as an individual who is the recipient of a service or training provided at a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored project. A University employee may <u>not</u> be a participant.</p>
Visa Costs (200.463)	The Uniform Guidance provides that the costs associated with short-term visas (when critical skills are required for a specific award) may be charged. Expedited processing feeds generally remain unallowable.

For more information:

<http://www.southalabama.edu/departments/financialaffairs/grantsandcontracts/uniformguidance.html>