

**THIS DOCUMENT IS INTENDED TO BE A SUMMARY OF THE UNIFORM GUIDANCE ISSUES IMPACTING CAMPUS AND IS STILL IN DRAFT FORM. ALL FINAL IMPLEMENTATION GUIDELINES HAVE NOT BEEN RELEASED. PLEASE READ THE UNIFORM GUIDANCE TEXT NOTED BELOW (XXX.XXX) FOR A MORE COMPLETE UNDERSTANDING OF THE ISSUE. THIS DOCUMENT WILL BE UPDATED PERIODICALLY AND MARKED FINAL WHEN ALL GUIDANCE HAS BEEN ISSUED**

**Uniform Guidance (UG) Effective 12-26-2014  
High Level Overview as of November 18, 2014  
Campus Post Award Issues**

**Subpart E (A-21) Issues**

- 1. Administrative and Clerical Salaries 200.413(c)**
  - a. A-21: Unlike circumstance, must be extensive
  - b. UG: Integral to project, specifically identified to project, costs explicitly in budget or prior approval.
- 2. Certification Statement 200.415(a)**
  - a. A-21: "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."
  - b. UG: "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).**"
- 3. Compensation-Personal Services (Effort Reporting) 200.430**
  - a. A-21: Prescriptive effort reporting methods.
  - b. UG: Non prescriptive, certification after the fact still required.
- 4. Computing Devices (Under Materials and Supplies) 200.453**
  - a. A-21: Specific term not included in A-21.
  - b. UG: Allowable as direct if essential and allocable, but not solely dedicated to award (and is under the equipment threshold amount).
- 5. Conferences (Included in Meetings and Conferences in A-21) 200.432**

- a. A-21: Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. Dependent care resources and obligation of conference hosts not included in A-21.
- b. UG: Very similar to A-21 with these additions: As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award.

**6. Cost Accounting Standards 200.419**

- a. A-21: Required to submit revisions before change is implemented.
- b. UG: Required to submit revisions 6 months in advance of a change in disclosed practice. May proceed with implementing change only if Cognizant Federal Agency does not respond within 6 months or request more time to review.

**7. Entertainment Costs 200.438**

- a. A-21: Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.
- b. UG: Provides exception. If entertainment costs have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency, the costs are allowable.

**8. Federal Agencies to recognize our full negotiated rate 200.414(c)(1)**

- a. A-21: The negotiated rates **shall** be accepted by all Federal agencies. Only under special circumstances, when required by law or regulation, may an agency use a rate different from the negotiated rate for a class of sponsored agreements or a single sponsored agreement.
- b. UG: The negotiated rates **must** be accepted by all Federal awarding agencies unless a different rate is required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on a justification. Federal agency head or delegate must notify OMB of any approved deviations from negotiated rates. Agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share as approved.

**9. Losses on Awards 200.451**

- a. A-21: Silent.
- b. UG: Any excess of costs over authorized funding levels transferred from any award or contract to another award or contract is unallowable as direct or indirect costs.

**10. MTDC Definition-Participant Support Costs 200.68**

- a. A-21: Silent.
- b. UG: Participant Support Costs specifically excluded from MTDC.

**11. Participant Support Costs 200.456**

- a. A-21: Silent.
- b. UG: Allowable with the prior approval of the Federal Awarding Agency (See 200.75 for definition of Participant Support Costs).

**12. Publication Costs 200.461**

- a. A-21: Allowed if the costs were incurred within period of performance.
- b. UG: Publication or sharing of research costs may be charged before closeout if the costs are not incurred during the period of performance.

**13. Subrecipient Indirect Cost Rate 200.414(f)**

- a. A-21: Entities without a valid negotiated rate cannot charge indirect costs.
- b. UG: Any non-federal entity (state, local government, Indian tribe, institution of higher education or nonprofit organization) that has never had a negotiated indirect cost rate may use a *de minimis* rate of 10% of modified total direct costs (MTDC) indefinitely. The only exception is a governmental department or agency unit that receives more than \$35 million in direct Federal funding must submit an indirect cost proposal. This will allow very small entities to recover 10% of MTDC from the federal government to share in the cost of operations.

**14. Travel 200.474(d)(1)**

- a. A-21: Standard commercial airfare (coach), lowest commercial discount airfare.
- b. UG: Commercial airfare, least expensive unrestricted accommodations is allowed (However, we are limited by University travel regulations “Transportation by commercial airlines is limited to actual coach fare, substantiated by receipt”.)

**15. Short Term Visa Charges (Under Recruiting Costs) 200.463(d)**

- a. A-21: Silent in A-21, NIH allowable under recruiting.
- b. UG: Allowable as direct when critical skills are needed for a specific award.

## **Subpart D (A-110) Issues**

### **1. Collection, Transmission, Storage of Information/Electronic Records 200.335**

- a. A-110: Not specifically addressed.
- b. UG: Whenever practicable, the non-Federal should collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or on paper. When original records are electronic and cannot be altered, there is no need to create and retain paper copies.

### **2. Closeouts and Post Closeout Adjustments 200.343-344**

- a. A-110: Recipients **shall** submit, **within** 90 calendar days after the **date of completion of the award**, all financial, performance, and other reports as required by the terms and conditions of the award.
- b. UG: 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.

### **3. Cost Sharing 200.306**

- a. A-110: No prohibition on voluntary committed cost sharing included in merit review of proposals.
- b. UG: Voluntary committed cost sharing cannot be used during merit review unless specified in notice of funding opportunity.

### **4. Faculty Disengagement 200.308(c)(3)**

- a. A-110: Prior approval is required for the absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.
- b. UG: Prior approval is required for the disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

### **5. Excess Supplies 200.314**

- a. A-110: If there is a residual inventory of unused supplies exceeding \$5000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federally-sponsored project or program, the recipient shall retain the supplies for use on non-

Federal sponsored activities or sell them, but shall, in either case, compensate the Federal Government for its share.

- b. UG: 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. Language is almost identical to A-110 however computing devices with a cost of less than \$5,000 are now treated as supplies.

**6. Internal Controls 200.303(a)-(d)**

- a. A-110: Not addressed as a separate topic.
- b. UG: 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, regulation, and terms and conditions of the Federal award. Evaluate and monitor the non-Federal entity's compliance with statute, regulations and the terms and conditions. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

**7. Internal Controls for Sensitive Information 200.303(e)**

- c. A-21: Not addressed.
- d. UG: Take reasonable measures to safeguard protected personally identifiable information and any other information the sponsor designates as sensitive.

**8. Procurement 200.317-326 – Implementation delayed until July 1, 2016**

**9. Subrecipient Monitoring and Management 200.330-332**

**Subpart B Issues**

**1. Effective Date Issues (Incremental Funding) 200.110**