The Office of Management and Budget (OMB) has combined eight existing federal circulars into a single guidance document (known as Uniform Guidance (UG), or 2 CFR 200) that can be used by all agencies. This is a major reform of how the federal government provides assistance awards with the goal of increasing accountability and transparency while reducing the administrative burden borne by the parties.

The Uniform Guidance is intended to serve as a single place where the regulations applicable to federal awards can be found and replaces the long-standing OMB Circulars A-21, A-110, and A-133.

http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

**Charging Administrative/ Clerical Salaries to Sponsored Awards**

Uniform Guidance Section 200.413

Administrative and clerical salaries can be included on proposal budgets. In general, the salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. However, direct charging of these costs may be appropriate if all of the following conditions are met:

- Administrative or clerical services are integral to the project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- The costs are not also recovered as indirect costs.

**Computing Devices (under $5,000 unit cost)**


The cost of computing devices may be charged directly to a sponsored award as a supply item regardless of the useful life of the device under the following conditions:

1. It is essential and allocable to the project;
2. The cost does not exceed the equipment capitalization cost per unit (currently $5,000);
3. A justification and explanation of how the device is essential to the project is provided in the proposal budget or during the life of the award.

*Although CAS 502 approval is no longer required, the equipment should be justified in the budget justification and shown to be a necessity.*
<table>
<thead>
<tr>
<th><strong>Memberships, subscriptions, and professional</strong> Uniform Guidance section 200.454</th>
<th>Costs of memberships and subscriptions in business, technical, and professional organizations are allowable. Costs of membership in any civic or community organization are allowable only with agency prior approval.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Participant Support Costs</strong> Uniform Guidance Section 200.75 200.456</td>
<td>Participant Support costs are allowable with agency prior approval. These costs should be explicitly listed in the proposal budget or approved by the funding agency after the award has been made. Participant Support costs include stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Participant support costs are not routinely allowed on research projects but can be charged if the project includes an education or outreach component and the agency approves such costs.</td>
</tr>
<tr>
<td><strong>Publication Costs</strong> Uniform Guidance Section 200.461</td>
<td>Publication costs can now be charged to the federal project after the project end date but prior to closeout. If publication costs are anticipated after the project end date, please notify the Research Accounting office so the expense can be included in the final expenditure report.</td>
</tr>
<tr>
<td><strong>Travel</strong> Uniform Guidance Section 200.474</td>
<td>Under 2 CFR 200.474, if travel costs are charged directly to the federal award, the supporting documentation must justify that the participation of the individual is necessary to the federal project. Travel must not exceed the least expensive unrestricted airfare offered by commercial airlines.</td>
</tr>
</tbody>
</table>
| **Visa Charges** Uniform Guidance Section 200.463 | Short-term travel visa costs may be allowable when included in the proposal and approved by the sponsor. For these costs to be directly charged to the federal award, they must be:  
- Critical and necessary to the project; and  
- Allowable by the agency |
| **F&A (Indirects) on Subawards** Uniform Guidance Section 200.331 | The subrecipient’s negotiated F&A rate or an alternative rate as described below must be used for all subawards included in competitive proposals.  
If a federal program has a published statutory F&A cap, that rate must be used by FAU and all of its subrecipients for that program. For all other federal programs, if a subrecipient has a federally negotiated F&A rate, it must be used. If the entity does not have a negotiated F&A rate, a 10% de minimus F&A rate must be used instead. Should a subrecipient request to waive F&A on a subaward, this request must be received in writing from the subawardee’s authorized official. PI’s may not negotiate or agree to lower rates with their subrecipients.  
There is no change to FAU’s recovery of its own F&A – this remains limited to receiving our F&A on the first $25K of each subaward. |
| **Modified Total Direct Costs (MTDC)**  
**Uniform Guidance Section 200.68** | The definition of Modified Total Direct Costs has been revised to include participant support costs.

MTDC includes direct salaries, wages, applicable fringe benefits, materials and supplies, services, travel and subawards up to the first $25,000. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of $25,000.  

| **Cost Sharing**  
**Uniform Guidance Section 200.306** | The Uniform Guidance clarifies that voluntary committed cost sharing is not expected. **Some Federal sponsors are now rejecting proposals that include voluntary cost sharing.**

Under 2 CFR 200.306, voluntary cost sharing cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is **both** in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. Any request for mandatory cost sharing requirements must be stated in the solicitation/funding announcement.  

| **Fixed Amount Subawards**  
**Uniform Guidance Section 200.332** | Subawards may be issued on a fixed amount up to $150,000 **with prior approval from the sponsoring agency**, provided the subrecipient meets the needs for fixed amount awards under 2 CFR 200.201.

Under 2 CFR 200.201, FAU may issue fixed amount awards if the scope is specific, and if adequate cost or unit pricing data is available to establish a fixed amount award with assurance that the subrecipient will realize no increment above the actual cost. **The subrecipient must certify in writing at the end of the federal project that the project or activity was completed or the level of effort was expended.**  

| **Procurement**  
**Uniform Guidance Section 200.317-326** | New Procurement requirements for documentation of competition are dependent on the purchase price threshold:

- $<3,000 – No documentation required for micro-purchases
- $3,000 - $150,000 – evidence of 2 quotes
- $>150,000 – Competitive Bid Process required

The OMB has granted an extension and compliance with the procurement section of the Uniform Guidance until July 1, 2017.  

| **Closeout**  
**Uniform Guidance Section 200.343** | The Uniform Guidance requires that all financial, performance and other reports as required by the terms and conditions of the federal award be submitted to the federal awarding agency no later than 90 days after the end date of the award.  

Revised Date 10/30/15