

## Emory Researcher's Quick Guide to The New Uniform Guidance

On 12/26/2014, the new Uniform Guidance was implemented. This guide provides information on the changes at a very high level.

**Important:** Please be advised that how individual agencies are implementing these requirements varies. Please work with your RAS or your local research administrator to determine the proper treatment of costs.

### Guidance to Allocability for Principle Investigator's: An Overview

Area of Allocability	Guidance
<b>Computing Devices (200.453)</b>	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. They are no longer required to be solely dedicated to a specific award. Please note that any computing device costing more than \$5,000 are considered equipment and should be treated as such.
<b>Cost Sharing (200.306)</b>	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.
<b>Visa Costs (200.463)</b>	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.
<b>Administrative and Clerical Salaries (200.413)</b>	<p>Uniform Guidance provides that most administrative and clerical salaries should be treated as indirect (F&amp;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"> <li>-The services are integral to the project or activity.</li> <li>-Individuals involved can be specifically identified with the project or activity.</li> <li>-Such costs are explicitly included in the budget or have the prior approval of the agency.</li> <li>-The costs are not also recovered as F&amp;A costs.</li> </ul> <p>University policy requires that administrative or clerical salaries must be at a level of 20% or greater of total effort in order to be charged to a federally sponsored award.</p>
<b>Procurement (200.317-326)</b>	Uniform Guidance places stricter controls on procurement transactions. The Office of Management and Budget (OMB) has issued a one year grace period for implementation of these requirement. Emory's Office of Procurement will provide guidance regarding any changes to procurement processes.
<b>Subawards (200.332 &amp; 200.331)</b>	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.
<b>Subrecipient Monitoring (200.330)</b>	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

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Area of Allocability	Guidance
	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 subaward and that they are reviewing/approving subaward invoices in a very timely manner (within approximately 15 calendar days or less from date of receipt). More information on subrecipient monitoring can be obtained from the Office of Sponsored Program's website located at: <a href="http://osp.emory.edu">http://osp.emory.edu</a> .
<b>Contractor vs. Subrecipient Determination</b>	PI's will need to make a determination of whether a transaction is a Subaward or a vendor agreement. OSP will provide a form to meet this requirement. This Form will be required and will have to be submitted with the Subaward request.
<b>Closeouts</b>	While Uniform Guidance continues to allow requirements for the submission of final financial and programmatic reports by 90 days prior to the end of the reporting period, some federal agencies are selecting to extend this period to 120 days. For NIH and NSF awards, the final financial and programmatic reports will be required at 120 days after the end date. Please work with your RAS or local administrator to determine if your report is required at 90 or 120 days. All interim reports are still required at 90 days following the reporting period (unless another requirement is provided by the federal agency).
<b>Conflict of Interest</b>	Some federal agencies are providing additional requirements in this area. Further guidance will be provided by OSP. Please work with your local administrator or RAS Representative to ensure that you are aware of any new requirements.

## For more information:

Further information regarding the impact of the changes can be obtained from:

[General Uniform Guidance](#)

[Administrative Guide for Uniform Guidance Changes](#)

[Uniform Guidance Proposal Guide](#)

Emory's monthly Research Administration Newsletter also provides additional guidance on the impact of Uniform Guidance and can be accessed at: <http://scholarblogs.emory.edu/ranews>.