

What PI's & Administrators Need to Know

Quick Guide

**AWARD REQUIREMENTS CHANGED OR EMPHASIZED IN NEW FEDERAL REGULATIONS
EFFECTIVE DECEMBER 26, 2014**

This guide identifies key elements of the Federal Uniform Guidance (UG) applicable to the federal awards effective December 26, 2014. Elements below represent a change from the previous Federal Regulations contained in OMB Circulars A-21 and A-110. Not all changes are noted, only those that are likely to significantly affect the Clarkson University research community.

In all cases, "agency" refers to the federal awarding agency. For more detailed information and status updates, please see navigation on the left sidebar.

3 Tier Requirements	Federal: Complete Federal Regulations (Uniform Guidance) Agency-Specific: As agencies release their plans, requirements will be added here. Award-Specific: Requirements specific to your award can be found in the Notice of Award.
Questions?	Division of Research: dor@clarkson.edu (315) 268-6475
Information Every Federal Award Notice Must Provide	Some awards contain more prescriptive requirements for the content and timing of technical/scientific progress and financial reports. It is important to read your award terms and conditions. Federal Regulation: 200.210
Prior Approvals	Prior written approval from agency may be required or advisable for certain special/unusual costs. Changes have been made regarding the following items requiring pre-approval: <ul style="list-style-type: none"> • Revisions to the budget or program plan. See also Revisions of Budget and Program Plans (308). • Participant support costs <p>To initiate a change in your program plan or budget after award, contact your Division of Research Grants Management Specialist. Federal Regulation: 200.407 & 200.308</p>
Travel	You must document how each individual's travel is necessary to the federal award. Federal Regulation: 200.474
De-Emphasis of Cost Sharing	Voluntary cost sharing is more aggressively discouraged. When cost share is offered by Clarkson and accepted by the sponsor it becomes a binding commitment. Agency approval is required to claim the F&A related to direct costs, or waived F&A, as part of a cost share commitment. Research proposals for federal grants must only include cost sharing when it is required by the solicitation. Federal Regulation: 200.306
Close-outs: 90-day deadline	Final progress, financial and other reports are due no later than 90 calendar days after the end of the period of performance. The University 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 award. Failure to meet this deadline may result in non-payment by the Government. The federal awarding agency may approve extensions, but Clarkson must liquidate all obligations incurred within this time period unless there is an authorized extension. Subawards must submit final invoices no more than 45 days after the end of the award or they risk not being processed. Investigators should consider shortening the length of subawards by 30 days to allow time for final billing from the subawardee when the project goals allow. Federal Regulation: 200.343
Records Retention	Electronic records are preferred to paper records. The Division of Research will continue to work with departments to automate any forms and paper-based processes utilizing the University supported systems. Federal Regulation: 200.335
Special Circumstances & Specific Types of Awards	
Pre-Award Costs	Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the award. All pre-award costs may require prior approval from the agency. Federal Regulation: 200.458

Awards Generating Program Income	For all awards generating (Program Income), this income is to be used for costs in support of the project unless the agency specifies otherwise. Agencies may require accountability for income earned after the award ends. Federal Regulation: 200.307
Sub-Recipients	Assessment (due diligence) of sub-recipients, as well as the monitoring & management of sub-recipients has been clarified and refined. Federal Regulation: 200.331
F&A Rates for Sub-Recipients	Sub-recipients are entitled to receive their federally negotiated F&A rate or, if they do not have one, a 10% de minimus rate, unless the federal award restricts the F&A rate. The University may not negotiate or agree to lower rates with subrecipients. Federal Regulation: 200.331 (4)
Support for Short-Term Travel Costs Visa Costs	Short-term visa costs are allowable under certain conditions, but long-term (immigration) visa costs are unallowable. Short-term visas are issued for a specific period and purpose. They must be clearly defined and identified as directly connected to work performed on the award to be directly charged. These are usually used for field work in foreign location, attend meetings in foreign locations, or foreign visitors to campus. They must directly benefit the project and be allowable by the agency. Support does not include costs for long-term, employment-related visas (e.g. J and H1 visas). Expedited processing fees generally remain unallowable under the new guidance. Federal Regulation: 200.463 (d)
Computing Devices (Under \$5,000)	<p>Computer devices under \$5,000 may be directly charged to the project or activity under the following circumstances:</p> <ul style="list-style-type: none"> a. The device is essential  and allocable (but not solely dedicated) for the purposes of carrying out a specific aim of the funded project in that it is necessary to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. The Principal Investigator should consider <i>(and document)</i> whether performing the work under the award without the computing device would be difficult and inefficient. b. The device is above and beyond what is normally provided by the department for academic use, and the project does not have reasonable access to other devices or equipment that can achieve the same purpose (devices may not be purchased for reasons of convenience or preference); c. The device is charged to the grant in some reasonable proportion relative to how much it is used for the funded project. d. Items costing more than \$5,000 per unit are considered equipment and follow federal equipment rules for when they can be directly charged. (See 200.33, 200.48, 200.89, 200.439) Federal Regulation: 200.453(c) <div style="border: 1px solid orange; padding: 10px; margin-top: 10px;"> <p> * PI's are responsible for justifying and determining whether or not the device is "essential" and to what extent the cost of the device is allocable to the sponsored project. Awards Management Specialist are available to assist PI's with this determination. Please contact the DOR at x 6475. PI's should itemize the device in the budget, maintain and provide proper justification documentation that describes how the proposed computer device meets the above requirements, and attach the justification as part of the purchase order requisition. Care should be taken to account for any non-project specific use and costs allocated accordingly.</p> </div>
Procurement	<p>Some of the biggest and most far-reaching changes brought about by the Uniform Guidance are related to procurement. Compliance with these new requirements is currently under review and it may involve changes to research policies, University-wide business processes, and/or computer systems.</p> <p>The Office of Management and Budget (OMB) has granted a grace period to allow extra time for a systematic implementation. Rather than full compliance by December 26, 2014, Clarkson must have a plan in place that ensures compliance with the Uniform Guidance procurement requirements no later than July 1, 2016.</p> <p>More to follow. Federal Regulation: 200.317-326</p>

Participant Support	<p>Participant support costs are not routinely allowed on research projects but can be charged if the project includes an education or outreach component and you receive prior agency approval. Participant support costs include items such as stipends, subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants (not employees) in connection with conferences or training projects. Participant Support Costs do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences, or seminars, payments to GRAs, or payments made to research subjects as an incentive for recruitment or participation in a research project.</p> <p>Proposal:</p> <p>When calculating F&A, participant support costs are now excluded from the (MTDC) base and they must be <u>explicitly included in the budget and justification</u>.</p> <p>Award:</p> <p>If participant support costs were included in the proposal then an account will be set up to separately track these funds. If they were not included in the proposal, then agency approval will be required to transfer funds either into the participant support cost lines or out of the participant support cost lines.</p> <p>Any rebudgeting of Participant Supports Costs to another budget category requires the approval of the Federal agency. For non-Federal sponsors, award specific guidelines should be consulted before rebudgeting Participant Support Costs. Federal Regulation: 200.68 & 456</p>
Fixed Amount Subawards	<p>The Uniform Guidance requires prior approval for all fixed price Federal subawards and sets a threshold of \$150,000 (also known as the Simplified Acquisition Threshold). Federal Regulation: 200.332</p>
Publications	<p>Non-Federal entities may charge the Federal award before closeout for the costs of publication or sharing of research results if the costs are not incurred during the period of performance of the Federal award. In developing your proposal, make sure that the costs for publication and printing are specified in the budget. The budget justification should include an explanation of why the costs will be incurred post-award. Federal Regulation: 200.461</p>