## What Principal Investigators & Administrators Need to Know

### AWARD REQUIREMENTS CHANGED OR EMPHASIZED IN NEW FEDERAL REGULATIONS

**EFFECTIVE DECEMBER 26, 2014**

*Last Updated 01.07.15*

This guide identifies key elements of the Federal Uniform Guidance (UG) applicable to 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 University of New Hampshire research community.

In all cases, “agency” refers to the Federal awarding agency.

### 3 Tiers of Requirements

<table>
<thead>
<tr>
<th>Federal</th>
<th>Complete Federal Regulations (Uniform Guidance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency-Specific</td>
<td>As agencies release their plans, requirements will be added here: <a href="#">Agency Plans</a></td>
</tr>
<tr>
<td>Award-Specific</td>
<td>Requirements specific to your award can be found in the Notice of Award</td>
</tr>
</tbody>
</table>

### Questions

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Accounting and Financial Compliance: David Browning, Manager, david.browning@unh.edu

### 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:** 200.310

### Prior Approvals

Additional prior written approvals have been added to the regulations.

**Federal Regulation:** 200.407 & 200.308

### 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 share may not be used as a review criteria. When cost share is offered by UNH 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.

**Federal Regulation:** 200.306

### Internal Controls: What They Are & How Audited

All organizational levels of the Institution (UNH) must have robust internal controls documented and followed to ensure compliance with terms, conditions, and regulations of the award.

**Federal Regulation:** 200.303 & 200.61

### Closeouts: 90-Day Deadline

Final progress, financial and other reports are due no later than 90 calendar days after the end date of the period of performance.

**Federal Regulation:** 200.343

### Records Retention

Electronic records are preferred to paper records. Periodic quality control reviews are required.

**Federal Regulation:** 200.355

### When Computers May Be Used For Non-Award Activities

If a computing device’s cost is less than $5,000 and it is essential and allocable to the performance of the project, excess capacity of a computing device may be used for non-award purposes.

**Federal Regulation:** 200.453 (c)
## Costs Potentially Allowed Under Certain Conditions

<table>
<thead>
<tr>
<th>Administrative &amp; Clerical Staff Costs</th>
<th>Administrative and Clerical salaries may be allowable as direct costs if work is necessary for the project and sponsor specifically approves the cost. Federal Regulation: 200.413 (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant Costs (Trainees/Students)</td>
<td>Participant support costs are exempt from F&amp;A and require agency approval prior to inclusion in the budget and to re-budget for other purposes. Federal Regulation: 200.75</td>
</tr>
<tr>
<td>Publication &amp; Printing Costs</td>
<td>Costs of publication or sharing of research results may be charged to the project, even after the end of the award period, but must be recorded as an expense within 90 days of the end date of the award. Federal Regulation: 200.461 (3)</td>
</tr>
</tbody>
</table>

## Special Circumstances & Specific Types of Awards

<table>
<thead>
<tr>
<th>Pre-Award Costs</th>
<th>Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the award. Federal Regulation: 200.458</th>
</tr>
</thead>
<tbody>
<tr>
<td>Awards Generating Program Income</td>
<td>For all awards generating revenue (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</td>
</tr>
<tr>
<td>Sub-Recipient Risk Assessment</td>
<td>Assessment (due diligence) of sub-recipients, as well as the monitoring &amp; management of sub-recipients has been clarified and redefined. Federal Regulation: 200.331</td>
</tr>
<tr>
<td>F&amp;A Rates for Sub-Recipients</td>
<td>Sub-recipients are entitled to receive their federally negotiated F&amp;A rate or, if they do not have one, a 10% rate, unless the Federal award restricts the F&amp;A rate. Federal Regulation: 200.331 (d)</td>
</tr>
<tr>
<td>Support for Short-Term Travel Visa Costs</td>
<td>Short term visa costs are allowable under certain conditions, but long term (immigration) visa costs are unallowable. Federal Regulation: 200.463 (d)</td>
</tr>
<tr>
<td>Support for Costs of Value Added Taxes</td>
<td>VAT charged by a foreign government for the purchase of goods or services that is legally required to be paid in the foreign country is allowable. Federal Regulation: 200.470 (c)</td>
</tr>
<tr>
<td>Support for Exchange Rate Fluctuations</td>
<td>Cost increases for fluctuations in exchange rates are allowable, subject to the availability of funding and prior approval by the agency. Federal Regulation: 200.440</td>
</tr>
</tbody>
</table>

**COMPLETE FEDERAL REQUIREMENTS:**

[http://www.ecfr.gov/cgi-bin/text-idx?SID=704835d27377ef5213a51c149de40cab&node=2:1.1.2.2.1&rgn=div5](http://www.ecfr.gov/cgi-bin/text-idx?SID=704835d27377ef5213a51c149de40cab&node=2:1.1.2.2.1&rgn=div5)

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