

Uniform Guidance (A-81) Matrix of Changes

Subject	A-81 Requirement	UH Policy Changes
Effective Dates (200.110)	New guidance will apply to all new and renewal award issued on or after 12/26/2014 . Audits will apply to all expenses in the first FY after 12/26/2014.	UH first single audit (similar to A-133) under the UG will be FY 2016 (9/1/2015 - 8/31/2016). UH upcoming F&A rate proposal (to be submitted Spring 2015 using FY 2014 base year)
Equipment (200.313)	All equipment purchased on federal funds must be used for the purposes of the award until the funding is complete or the item is no longer needed for the project. If it is not needed, the equipment may be used for activities under a program from the same agency or activities for other agencies. If items with a cost of over \$5,000 are sold or disposed of, funds may need to be returned to the sponsor. Equipment in use on a program must be made available to other federal programs or projects, and cannot be used to provide service center services for less than private company costs. Property records must include additional information, including percentage of federal participation and use. Depreciation costs can be used in either the Facilities and Administration (IDC) rate or for Cost Sharing, but not for both.	All equipment purchased with federal funds after 12/26/14 will be tagged with a "G" number to identify its source of funding. These items cannot be transferred, transferred to surplus, or disposed of without the approval of the Principal Investigator. Twice per year, Property Management will publish a list of all equipment on the Property Management website.
Cost Sharing (200.306)	200.306 UG advises agencies to not use voluntary committed cost sharing as a factor in the review of applications. When cost sharing is necessary agency must explicitly state it in the proposal guidelines that cost sharing is required. 200.414: Also Federal agencies are required to accept the University negotiated IDC rate unless stated otherwise in the proposal guidelines. 200.306.1 - Cost Sharing must be verifiable from the entity's records	Cost sharing is not allowed unless specifically required by the sponsor in the program announcement. Sponsors are not allowed to use cost sharing as a criterion in the evaluation of a proposal. The department is responsible for providing cost sharing and appropriate documentation.
Time and effort Reporting (200.430)	200.430: Require only an "after-the-fact" review method; a frequency that best aligned with institutional calendar; and a standard of documentation for showing cost sharing personnel expenses for effort. Cost share salaries must be documented in the same manner as direct charged compensation. <i>However, the principle remains the same that the institutions have "records that accurately reflect the work performed."</i>	New MAXIMUS system to be released in March 2015 for effort reporting. Effort will pull directly from PS payroll and route to PIs to verify and provide reports that accurately reflect work performed.
Direct charging of administrative and clerical salaries (200.413)	Allowed on any project as long as it is " integral ". Administrative and clerical staff salaries may be directly allocable if they are integral to a project or activity, the individuals can be specifically identified with the project or activity AND these salaries are explicitly included in the budget or have the prior written approval of the Federal awarding agency.	UH will only allow administrative and clerical cost on a grant may be allowed if the cost is integral, specifically identified, explicitly-budgeted or has prior approval.
Direct charging of computing devices (200.94)	Computing devices (including desktop and laptop computers, associated software, etc.) that are not solely dedicated to research but that are essential and allocable can be charged to federal funds. Computing devices must be associated with supplies (less than 5K). Not considered a depreciable asset	Computing devices that are not solely dedicated to research but that are essential and allocable, can be charged to federal funds. The cost of computer should be included in the proposal budget. The Computer Purchase Form, for the PI to provide the allocable amount of the computing device that will be charged to the grant and describe how it is "essential" to the project, must be uploaded as backup to PS purchase documents.

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Subrecipients F&A Rate (200.331)	University must grant subrecipients F&A cost amounts that either: - honor the subrecipient Federally negotiated rate, or - provide de minimis flat rate - 10% Modified Total Direct Cost (MTDC) in the absence of a federally negotiated rate for the subrecipient	UH must be awarded its full federally negotiated rate when receiving a subawards from a collaborating entity, and must also provide its collaborators with their full negotiable IDC rate. For collaborating entities with no negotiated rate, UH will provide a de minimis flat rate of 10 percent of the Modified Total Direct Cost (MTDC).
Institutional Base Salary (200.431)	Establish the concept of IBS and require University to have written definition for the basis of calculating payroll distributions with time and effort and "additional compensation"	The Provost Office has formed a committee define Institutional Base Salary.
Fixed Price Subawards (200.332)	Allowed with prior written approval for subawards up to \$150,000. They are not subject to a higher budget standard than other sub-awards, and can be based on methods that establish a reasonable degree of certainty, e.g., past experience with similar types of work or estimates from bids, quotes, and catalog pricing. Uniform Guidance, cost principles are not formally used for compliance during the life of the award (e.g., they may be billed on milestones, may have ending residuals, etc.). However, the guidance requires that any deviation from the effort commitment, by 25% or more be approved by the Sponsor, in writing, prior to the change.	UH will require all fixed price awards to be budgeted at proposal stages and approved by agency. At award stage UH will require the clear statement (included in the proposal) that the subaward will be issued as fixed price. Fixed-price subrecipients are not subject to stringent regulations and should be milestone and deliverable based.
Subrecipient monitoring (200.331)	More prescriptive guidance including evidence of monitoring such as requiring progress reports from subrecipients and evidence that financial review of expenses took place. PI site visits encouraged	Monitoring must be demonstrated by documenting and reporting site visits and reviews for certain subrecipients, and by requiring progress reports that are maintained by OCG for audit review.
Visa costs (Short Term)	Short-term, travel visa costs for a specific period of time and purpose can be direct charged if clearly identified as connected to the work on the grant and they are critical and necessary to the project.	UH currently allows long term H1B visa as a recruitment cost only if the employee will remain employed on the grant for over 1 year. If employee moves to a different project the cost must be moved to a non-grant.
Purchase Limitation (200.318, 200.320)	Threshold for bidding on Federal grants is now \$3,000. A minimum of two price quotations are required for purchases at or above \$3,000 (but under \$150,000). However, exceptions may be made for sole sourcing only when the item is available from only one source, there is a public exigency or emergency, it is expressly authorized, or competition is deemed inadequate after solicitation from multiple sources. All procurements over \$150,000 require a cost-price analysis	MAPP policy for Procurement has been updated. Changes are effective January 2015.
Publication costs (200.461)	Allowed outside of performance period during 90-day closeout period	UH will limit the charge to 60 days to allow for posting and timely final reports
Vacation Leave/Payout (200.431)	Terminal or Severance pay severance payments must be allocated to all activities; or, where the organization provides for a <i>reserve for normal severances</i> , such method will be acceptable... if amounts charged are allocated to all activities of the organization	The Research and Scholarship Council (RSC) and the Department of Finance setup a reserve/pool for terminal leave pay. This went into effect September 30, 2014. Each grant from which an employee is paid/worked will be charged a percentage of the salary and placed in a central cost center to be paid out as severance pay upon termination
Closeout (200.343)	Less flexible when reports are late. Payments may be withheld or delay new funding. Also, new requirement to compensate federal government for residual Inventory of Supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project.	UH OCG will develop a standard process for officially notifying or requesting additional time for close out from sponsor. A PI close out questionnaire will be requested at the end of the award, including if supplies \$5K or above remain (incl. computers).