

Important Changes in the UG

DIRECT COST ADMIN/CLERICAL STAFF

§ 200.413

Rules governing administrative and clerical salaries are essentially unchanged and require that the individuals be integral to the project or activity, be specifically identified with the project and explicitly included in the budget or have prior written approval of the Federal awarding agency.

Refer to the general criteria for determining allowability when determining if administrative/clerical salaries are allowable. The criteria for evaluating unlike circumstances for determining admin/clerical supports allowability on major projects no longer exists in the Uniform Guidance. Allowability should now be based on nature of the work.

[CAS Guidelines](#)

COST SHARING

§ 200.306

Under Federal research proposals Voluntary committed cost sharing is not expected and cannot be used as a factor in merit reviews of applications or proposals, unless it is both in accordance with Federal agency regulations and specified in a notice of funding opportunity. Criteria for considering voluntary committed cost sharing must be explicitly described in the notice of funding opportunity.

COMPUTING DEVICES

Under materials and supplies §§ 200.20, 200.94, 200.453

Computing devices are now considered a supply in the Uniform Guidance and may be direct charged if they are essential and allocable to the Federal award. No prior approval from a sponsor is required but be cautious about dual purpose use. We recommend addressing the allocability of these costs in budget justifications included in the application or proposal.

[CAS Guidelines](#)

[Computer Purchases on Federal and Federal Pass-Through Funds](#)

REPORTING, CLOSEOUT

§§ 200.327, 200.328, 200.343

The Uniform Guidance standardized 90 days after the end date of the period of performance for reporting and closeout activities.

For closeouts, look to the agency's implementation guidelines but otherwise assume 90 days. Some agencies such as NSF and NIH will allow 120 days but Purdue's policy remains at 90 days .

PARTICIPANT SUPPORT COSTS

§§ 200.75 and 200.456

The Uniform Guidance excluded participant support costs (items such as 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) from modified total direct costs and they identified that they are allowable with prior approval of the Federal awarding agency. At Purdue all participant support costs will require a separate sponsored program to ensure they are excluded from the direct cost base for calculating F&A. Only applicable if specifically called out in the Program Announcement. Does not apply to NIH Training Grants.

[CAS Guidelines](#)

REVISION OF BUDGETS AND PLANS

§ 200.308

The Uniform Guidance standardized that recipients are only required to report deviations from the budget or project scope and request prior approval if there is a change in scope, change in PI(key personnel), disengagement of faculty (previously was absence of the PI and not disengagement) for three months or 25% reduction in time, transfer of funds budgeted for participant support costs, changes in approved cost sharing or if additional funds are needed to complete the project.