

Many of you are familiar with the grant rules that have provided guidance to the University of Florida's sponsored activities for years- OMB A-21, A-110 and A-133. This past year, the government combined those rules into a single guidance document. The old rules are not going away – they are simply repackaged and slightly modified. The new combined document is known as the "Uniform Guidance" and is at [2 CFR 200](#).

The University has created a website to serve as the primary communication platform of these changes and will continue to update this as clarifications and updates are available. The page is at: <http://research.ufl.edu/faculty-and-staff/initiatives/uniform-guidance-implementation.html>

Some major points of emphasis and the implications for UF at this time are:

- **Cost Principles** - All costs must be reasonable, allocable and necessary to the performance of the work.
  - **Computers** – Charging computers as a direct cost is allowable if the device is “essential and allocable” to the performance of a Federal award. As affirming the allocability of computers to grants is still a high-risk activity, UF will continue to require CAS exemption forms for these items. Budgeting for and clearly documenting how the computer is essential to the project would be one factor in DSP's review of the request.  
**DSP RECOMMENDS, THAT FOR ANY PROJECT WHERE A COMPUTER IS ESSENTIAL AND ALLOCABLE AND CAN BE DOCUMENTED AS SUCH, TO INCLUDE THESE IN YOUR BUDGET AND JUSTIFICATIONS STARTING IMMEDIATELY.**
  - **Administrative & Clerical Support** –In order to direct charge salaries of clerical or administrative staff, the salary must be clearly budgeted and justified in the proposal. If the costs are NOT included in the approved agency budget, you must seek prior approval through DSP from the Sponsor before being allowed to charge these to your project. Note that small amounts of effort are difficult to justify. DSP recommends that administrative or clerical time must exceed 20% of an individual's total effort to be proposed as direct charged to any sponsored project. Any effort less than 20% should generally be recovered as indirect costs.
    1. The budget justification must clearly including the positions, cost and reason that the project has a need for dedicated administrative and clerical personnel and the role that these individuals will play in the project.
    2. If awarded, DSP will require a CAS exemption form for these charges to be expensed to your project. The individual must have a clearly identified contribution to the project.  
**DSP RECOMMENDS, THAT FOR ANY PROJECT WHERE ADMINSTRATIVE OR CLERICAL SUPPORT MEETS THE REQUIREMENTS LISTED ABOVE, TO INCLUDE THESE IN YOUR BUDGET AND JUSTIFICATIONS STARTING IMMEDIATELY.**
- **Effort Reporting** – The standards for documenting personnel charges on sponsored projects remain.
- **Subrecipient monitoring** – There is an increased emphasis on the role of the prime award recipient in monitoring the fiscal and programmatic performance of its subrecipients. UF investigators on projects with subrecipients will be required to collect, review and retain subrecipient's programmatic reports as required by the terms of the subaward and continue to

review invoices and ensure that the subrecipient is performing work at least equivalent to the charges billed.

- **Fixed price outgoing Subawards** – Sponsor prior approval is required to issue a fixed price subaward rather than a cost-reimbursement subaward. To expedite sponsor approval, Investigators must clearly indicate in the proposal/budget narrative that the subaward for (Insert Subrecipient name) will be issued as a fixed price subaward. UF will consider this fixed price subaward approved if the award is made and no contrary guidance has been provided by the sponsor in the award notice

**STARTING IMMEDIATELY, DSP RECOMMENDS, THAT FOR ANY PROJECT WHERE AN OUTGOING SUBAWARD IS CONTEMPLATED TO BE FIXED PRICE, A CLEAR STATEMENT MUST BE INCLUDED IN THE PROPOSAL/BUDGET NARRATIVE THAT INDICATES THE BUDGETD SUBAWARD FOR (Insert Subrecipient name) WILL BE ISSUED AS A FIXED PRICE SUBAWARD.**

- **Fixed amount awards** – As with all proposals, applications for fixed amount awards must be based on the cost principles. UF will require that all budgets for all types of awards are built, routed and approved at a minimum category level budget, with key personnel broken out by name and effort commitment. Any deviation from the effort commitment, even for fixed amount awards, by 25% or more be approved by the Sponsor, in writing, prior to the change.
- **Closeout** – There is increased scrutiny on the timeline for closeout of an award. UF has already experienced increased pressure from sponsors to ensure timely closeout of all awards. Investigators and administrators are encouraged to monitor charges throughout the life of the award to expedite the fiscal closeout. In addition, PI's are expected to file all technical and invention reports within 90 days of the expiration of the award.

If you have questions, please don't hesitate to contact our office.