

TOPIC	NEW GUIDANCE
Applicability	Applies to all new funding, either as a new award, supplement, continuation funding, etc. <ul style="list-style-type: none"> An agency can however, apply Uniform Guidance to uncommitted or unobligated funds from a previous year.
Changes in Key Personnel	Need prior approval of the sponsor for changes in key personnel named in the application OR award . <ul style="list-style-type: none"> Currently, only changes in key individuals named in the award require prior approval.
Clerical and Administrative Salaries	These salaries are normally as an F&A cost. However, the direct charging of clerical and administrative salaries may be allowable when ALL of the following criteria are met: <ul style="list-style-type: none"> The activity being performed must be integral to the project/activity. The individual can be specifically identified with the project/activity. The cost must be either included in the original proposal budget and the budget narrative must explain why the individual is integral to the project OR if not in the original budget, a prior approval request must be sent to the sponsor. All prior approval requests must be first approved and submitted through the Research Office. The costs are not also recovered as indirect costs.
Procurement Standards	Uniform Guidance Procurement requirements will go into effect for University of Delaware July 1, 2017.
Computing Devices	Devices costing less than \$5,000 and having a useful life of at least one year are allowable as a direct charge. The device does not need to be primarily/exclusively dedicated (unless otherwise stated by the sponsor) to the performance of the award but must be essential to the project and allocable. <ul style="list-style-type: none"> Computing devices meeting the above criteria are not equipment and should be budgeted as “Materials and Supplies” <p><i>Computing devices</i> means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or peripherals) for printing, transmitting and receiving, or storing information.</p>
Participant Costs	Participant support costs are only allowable in certain situations and must be specifically listed in the proposal budget and awarded or approved by the funding agency after the award has been made. <p><i>Participant costs</i> means stipends or subsistence allowance, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.</p>
Publications and Printing	Can be directly charged within the 90-day period after award expiration.
Subrecipients	With prior approval of the sponsor (either included in the budget or requested after the fact) fixed price subawards (\$150,000) are allowable. <ul style="list-style-type: none"> Subrecipients without a negotiated F&A rate are entitled to 10% MTDC F&A rate. <ul style="list-style-type: none"> Inform subrecipients that they should include in their budget 10% F&A rate (on MTDC). For existing subawards receiving continuation funding, the subrecipient can rebudget to collect the 10% F&A rate All subrecipient invoices are processed via the Invoice Payment Approval Routing Form - Research Office A risk assessment is required to be performed for every subrecipient prior to execution of a subaward agreement.
Recruiting Costs (Including Visa Costs)	Allowable as a direct charge. However, if the newly hired employee resigns within 12 months after hire, costs directly charged to the award associated with the relocation/recruitment must be refunded to the federal award. <p>Visa Costs</p> <ul style="list-style-type: none"> Short-term, travel visa costs (as opposed to longer-term, immigration visas) may be proposed as a direct cost and subsequently charged to the award if: <ul style="list-style-type: none"> The cost is clearly identified as directly connected to the work performed under the award: and Must be critical and necessary for the conduct of the project The types of visas that may be appropriate include J, H, TN, and E-3. Expedited processing fees are NOT an allowable direct charge to the award <p>Note: The cost of renewing a visa after initial recruitment is NOT an allowable charge to the award.</p>
Voluntary Committed Cost Sharing (VCCS)	Voluntary committed cost sharing is not expected and cannot be used as a factor during the merit review process of applications or proposals, but may be considered if it is both in accordance with the federal agency’s regulations AND specified in a Funding Opportunity Announcement (FOA). If these conditions are met and prior approval from the University is obtained, the VCCS must be included in the proposal budget. <ul style="list-style-type: none"> If VCCS is included in a proposal and awards, it must be separately budgeted and accounted for and is subject to audit.