

## What To Know About the New Federal Regulations On Award Requirements

This list outlines the significant changes from the previous OMB Circulars A-21 and A-100 and describes the major elements and components introduced in the new Federal Uniform Guidance. These regulations are applicable to all Federal awards and effective as of December 26, 2014. NMHU's Research Handbook will include all the necessary changes where applicable by the 2016 spring semester.

If you have any questions about the new Federal regulations contact NMHU's Grants Manager,  
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### Overall Changes

<b>e-CFR and Updates</b>	Starting January 1, 2015, the Office of the Federal Registrar (OFR) will post all regulation updates on the electronic Code of Federal Regulation or <a href="#">e-CFR</a> .
<b>Required Information Every Federal Award Notice Must Provide</b>	It will be important to carefully read all award terms and conditions as some awards may contain more prescriptive requirements for the content and timing of technical and scientific progress, including new requirements on financial reporting.

### New Elements

<b>90 Day Closeout Deadlines</b>	200.43	Final progress, financial and other reports will be strictly enforced and due no later than 90 calendar days after the end date of the period of performance.
<b>Administrative &amp; Clerical Staff Costs</b>	200.413(c)	Administrative and clerical salaries may be allowable as direct costs only if specific individuals and their work can be identified as integral(necessary) to perform the proposed scope of work and ORSP specifically approves the cost. Examples to include might be organizing a conference, managing travel for a large number of participants, or organizing large data sets.
<b>Certifications</b>	200.415	Certification statements on financial reports or invoices must be signed by "an official who is authorized to legally bind the non-federal entity." In addition, the terms of consequences are much stronger and advice should sought from ORSP regarding certification and signature authorities under this guidance.
<b>Computer Use and Purchase</b>	200.48 200.313(a) 200.453(c)	Computing devices under \$2,000 are considered supplies, while \$2000 or more are considered general purpose equipment. All computing devices can be directly charged to grants if they are essential and necessary to complete the project work, even if they are not solely dedicated allocable to complete the project work, even if they are not solely dedicated to the project. Devices consisting of \$2,000 or more must be identified in the approved budget or approved in writing by the sponsor.
<b>Cost Sharing De-emphasis</b>	200.306	Voluntary cost sharing may not be used as review criteria. When cost sharing is approved by an institution (NMHU) and accepted by the sponsor it becomes a binding commitment. Agency approval is required to claim the F&A related to the direct costs or waived F&A.
<b>Depreciation Costs</b>	200.436	Depreciation costs on cost shared equipment and buildings are not allowed.
<b>Dependent Care Costs During Conferences</b>	200.432	The cost of identifying, but not providing locally available dependent-care resources during conferences are allowable.
<b>Internal Controls &amp;</b>	200.303	All organizational levels of the institution (NMHU), must have robust

<b>Audits</b>	200.61	internal controls documented and followed to ensure compliance with terms, conditions and regulations of the award.
<b>Participant Costs (Trainees &amp; Students)</b>	200.75	Participant support costs are exempt from F&A and require agency approval prior to inclusion in the budget and to rebudget for other purposes.
<b>Prior Written Approval</b>	200.407 200.308	An institution may seek prior written approval from the cognizant agency for indirect costs or written approval from the Federal awarding agency in advance of the incurrence of special or unusual costs.
<b>Publication &amp; Printing Costs</b>	200.461(3)	The cost of publications or sharing of research results may be charged to the project, even after the end of the award period, but must be recoded as an expense with 90 days of the end date of the award.
<b>Purchases over \$3,000</b>	200.320	Any purchases over \$3,000 will be required to provide at least three quotes.
<b>Record Retention</b>	200.335	Electronic records are preferred over paper records. Periodic quality control reviews are required.
<b>Travel</b>	200.474	Each individual's travel must be documented, describe how the travel is reasonable and does not exceed charges normally allowed by the nonfederal entity.-
<b>Regulations Related to Specific Awards</b>		
<b>Awards Generating Program Income</b>	200.307	All awards generating revenue (program income) must use costs in support of the project unless the agency specifies otherwise. Agencies may require accountability for income earned after the award ends.
<b>Exchange Rate Fluctuations - Support</b>	200.440	Cost increases for fluctuation in exchange rates are allowable, subject to the availability of funding and prior approval by the agency.
<b>Pre-Award Costs</b>	200.458	Costs incurred prior to the effective date of the award must be necessary for efficient and timely performance of the scope of the award, and only allowable with written approval of the Federal awarding agency.
<b>Subrecipient F&amp;A Rates</b>	200.331 (4),	Subrecipients are entitled to received their federally negotiated F&A rate or, if they do not have one, a 10% rate, unless the Federal award restricts the F&A rate.
<b>Subrecipient Risk Assessment</b>	200.331	Pass-through entities (NMHU) must have a strong subrecipient monitoring program and specific factors for assessing the subrecipient's risk of noncompliance with Federal statutes, regulations and terms and conditions of the subaward.
<b>Travel Costs – Support for Short Term Visas</b>	200.463(d)	Short-term visa costs are allowed under certain conditions, but long term (immigration) visa costs are unallowable.
<b>Value Added Taxes – Support Costs</b>	200.470(c)	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.