Effective December 26, 2014, Federal agencies will implement the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance or OMB Circular “A-81”). The Uniform Guidance streamlines and supersedes OMB Circulars A-21, A-110, and A-133. The following table highlights the more significant changes.

<table>
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<th>Topic</th>
<th>What’s new?</th>
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| Applicability                              | • Applies to all new funding, either as a new award, supplement, continuation funding, etc.  
  o An agency can however, apply A-81 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 the award.                                                                                                     |
  
  Note: Currently, only changes in key individuals named in the award require prior approval.                                                   |
| Clerical and Administrative Salaries       | • These salaries are normally treated as a F&A cost. However, the direct charging of clerical and administrative salaries may be allowable when all of the following conditions apply:  
  o The activity being performed must be integral to the project/activity.  
  o The individual can be specifically identified with the project or activity.  
  o 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 Office of Grant and Contract Administration. |
| 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 solely/primarily/exclusively dedicated (unless otherwise stated by the sponsor) to the performance of the award but must be essential to the project and allocable.  
  o Computing devices meeting the above criteria are not equipment and should be budgeted as “Materials and Supplies”. |
  
  Computing devices 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. |
| 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. |
  
  Participant costs means 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.
**Publications and Printing**

- Can be directly charged within the 90-day period after award expiration.

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**Subrecipients**

- With the prior approval of the sponsor (either included in budget or requested after the fact), fixed price subawards ($150,000) are allowable.
- Subrecipients **without** a negotiated F&A rate are entitled to 10% MTDC F&A rate.
  - Inform subrecipients that they can include in their budget 10% F&A rate (on MTDC).
  - For existing subawards receiving continuation funding, the subrecipient can rebudget to collect the 10% MTDC F&A rate, if they so choose.
- Yale is required to review financial and programmatic reports.
  - PIs must ensure that they receive/review all required programmatic reports and maintain them in the department’s award file.
- Yale must pay **valid** subrecipient invoices within 30 days of receipt.
  - PIs are required to approve all invoices and determine all costs are allowable. If the costs represented on the invoice are questionable, contact the appropriate Award Manager in the Office of Grant and Contract Administration.
- Identify potential COI relationships between the Yale PI and the sub PI.  *Process pending*

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**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.

**Visa Costs**

- 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:
  - 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. For information regarding visas, please contact Emerson Parker, Assoc. Director International Students Scholars ext. 2-2306.
- Expedited processing fees are **NOT** an allowable direct charge to the award.

**Note:** The cost of **renewing** a visa after initial recruitment is **NOT** an allowable direct charge to the award.

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**Voluntary Committed Cost Sharing (VCCS)**

- Voluntary committed cost sharing (VCCS) 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 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.
  - If VCCS is included in a proposal and awarded, it must be separately budgeted and accounted for and is subject to audit.

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**Note:** It is imperative to check the sponsor’s requirements (award terms and conditions, handbooks, FOAs, etc.) regarding the above items and/or contact your GCA proposal/award manager [http://grants.yale.edu/people/all](http://grants.yale.edu/people/all) for assistance.