

SUMMARY OF UPCOMING CHANGES TO THE UNIFORM GUIDANCE

The following changes are effective on October 1, 2024 for all new awards and new disbursements.

Subpart C-Pre-federal Award Requirements and Contents of Federal Awards

- 200.201-Subrecipient receiving fixed amount award must certify in writing that the project was completed “as agreed to in Federal Award or identify those activities not completed and that all expenditures were incurred in accordance with 200.403.” *Each subrecipient will be required to certify to this information in their final invoice in accordance with new terms in the fixed price subaward agreement.*
- 200.216—Clarifies the use of prohibited telecommunications and video surveillance equipment and services

Subpart D—Post Federal Award Requirements

- 200.308-Revision of budget and program plans

o(f)(6)...A change of subrecipient only requires prior approval if the Federal agency or pass-through entity includes the requirement in the terms and conditions of the Federal award. In general, a Federal agency or pass-through entity should not require prior approval of a change of subrecipient unless the inclusion was a determining factor in the merit review or eligibility process.

- 200.333-Fixed Amount Subaward-Increased from \$250,000 (Simplified Acquisition Threshold) to \$500,000. All fixed amount subawards still prior approval from the agency.
- 200.332-Requirements for pass-through entities-A pass-through entity must:(d) If appropriate, consider implementing specific conditions in a subaward as described in 200.208 and notify the Federal agency of the specific conditions. Examples of specific conditions: (1) Requiring payments as reimbursements rather than advance payments; (2) Requiring additional or more detailed financial reports; (3) Requiring additional project monitoring, etc.

Subpart E-Cost Principles

- 200.400(g)-Policy Guide (Profit)-guidance clarifies that excess funds retained by the recipient on a fixed amount award are not considered profit.
- 200.403 Factors affecting allowability of costs-Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated before the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. Examples of these administrative closeout costs can be found in 200.461(b)(3) and 200.472(b). *This requirement will be incorporated in closeout and financial reporting guidance.*
- 200.431-Compensation-Fringe Benefits

o...(b)(3)(i) When a recipient or subrecipient uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. When an employee retires or terminates employment, payments for unused leave are allowable in the year of payment and must be allocated as a general administrative expense for all activities. *URI currently charges all retirement and departure vacation payouts to non-sponsored funds so there is no change.*

- 200.455-Organization Costs-costs related to data and evaluation are allowable. These costs include expenditures needed to gather, store, track, manage, analyze, disaggregate, secure, share, publish, or otherwise use data to administer or improve the program, such as data systems, personnel, data dashboards, cybersecurity, and related items. Data costs may also include direct or indirect costs associated with building; integrated-data systems that link individual-level data from multiple State and local government agencies for management, research, and evaluation purposes.

Items pending decision and incorporation into URI processes

The following are changes included in the Uniform Guidance; however, due to the impact of the changes, there will be a delay in implementation. The community will be notified when URI is able to implement the changes.

Subpart A-Acronyms and Definitions

- Modified Total Direct Cost (MTDC): The threshold for subaward direct cost increases from \$25,000 to \$50,000. *This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement. Once approved the modified total direct cost (MTDC) rate will be updated in infoED.*
- There are changes to prior approval requirements. We are assessing them and will provide additional documentation when completed

Subpart D-Post Federal Award Requirements

- 200.313-Equipment threshold increased from \$5,000 to \$10,000. *This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement. Once approved the modified total direct cost (MTDC) rate will be updated in infoED.*
- 200.314-Supplies classified as acquisition up to \$9,999. *This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement.*

Summary of New Limits Included in the Updated Uniform

Item	Current	New
Supplies—amount that can be retained for future project use (200.314(a)) <i>This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement.</i>	\$5,000	\$10,000 <i>(PENDING)</i>
Supplies—amount that can be retained to cover disposition costs (200.314(a))	\$500	\$1,000
Fixed Amount Awards/Subawards (200.333)	\$250,000	\$500,000
De minimis rate (200.414(f))	10%	15%
Subaward MTDC Exclusion <i>This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement.</i>	\$25,000	\$50,000 <i>(PENDING)</i>
Equipment capitalization <i>This change must be incorporated into URI's negotiated indirect cost rate agreement. URI is working with its cognizant federal agency to implement this change in the next rate agreement.</i>	\$5,000	\$10,000 <i>(PENDING)</i>