



LOMA LINDA  
UNIVERSITY  
HEALTH

# THE UNIFORM GUIDANCE

What Principal Investigators & Administrators Need to Know

*This guide identifies key changes in federal regulations from certain Office of Management and Budget (OMB) Circulars to the new OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Not all changes are noted, only those that are likely to have a significant effect on the LLU research community. These changes are applicable to federal awards awarded on or after December 26, 2014. The complete Uniform Guidance can be found at: [http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl).*

## GENERAL

**Internal Controls** | All organizational levels of the institution must have robust internal controls documented and followed to ensure compliance with terms, conditions, and regulations of the award. [200.303](#) & [200.61](#)

**Prior Approvals** | Additional prior written approvals have been added to the regulations. [200.407](#) (Cost) & [200.308](#) (Program)

**Closeout Period** | The closeout period is specific to sponsor regulations. Reference the Notice of Award or award agreement for project specific requirements. [200.343](#)

**LLUH Policy Change** | Closeout of Sponsored Projects

## COST RELATED

**Computers** | Computing devices under \$5,000 are considered supplies and can be directly charged to grants if they are essential and allocable. Devices costing \$5,000 or more must be identified in the approved budget or approved in writing by the sponsor. [200.48](#), [200.313\(a\)](#), [200.453\(c\)](#)

**Publication & Printing Costs** | Publication and printing costs may be charged to the project after the end of the award period, but must be recorded as an expense before the closeout of the award. [200.461\(3\)](#)

**LLUH Policy Change** | Direct Costs on Sponsored Projects

## SUBAWARD/SUBRECIPIENT

**Risk Assessment** | A risk assessment of subrecipients as well as the monitoring and management of subrecipients has been clarified and redefined. [200.331](#)

**F&A (Indirect Cost) Rates** | Subrecipients are entitled to receive their federally negotiated F&A rate or, if they do not have one, a 10% de minimis rate, unless the Federal award restricts the F&A rate. [200.331\(4\)](#)

**LLUH Policy Change** | Subawards & Subrecipient Monitoring

### Questions & Training

- Contact your RA/M Financial Analyst at ext. 44589
- Visit our website: [www.llu.edu/research-affairs/uniform-guidance.page](http://www.llu.edu/research-affairs/uniform-guidance.page)
- Training Seminar June 4, 2015