

## UNIFORM GUIDANCE

### WHAT REQUIRES PRIOR APPROVAL FROM A FEDERAL FUNDING AGENCY?

Section 200.407 of the Uniform Guidance provides a comprehensive list of circumstances for which prior approval is specifically required. In addition, that section allows for the grantee to request prior written approval in order to avoid disallowance for costs that are unusual or fall into a gray area.

SECTION	Prior approval is needed in order to:
200.201 Use of Grant Agreements...	Change PI or scope of work for a fixed amount award or subagreement.
200.306 Cost sharing or matching	Include unrecovered indirect costs ( including indirect costs on cost sharing) to meet cost sharing requirements.
200.307 Program Income	<ul style="list-style-type: none"> <li>• To add program income to the federal award</li> <li>• To use program income to meet cost sharing requirements</li> </ul>
200.308 Revision of budget and program plans	<ul style="list-style-type: none"> <li>• Change in scope or the objective of the program</li> <li>• Change in a key person specified in the application</li> <li>• PI <u>disengagement</u> from the project for more than 3 months</li> <li>• 25% reduction in time (effort) devoted to the project by the PI</li> </ul>
200.332 Fixed amount subawards	Issue a fixed amount subagreement (up to the Simplified Acquisition Threshold of \$150,000).
200.413 Direct costs, paragraph (c) (administrative and clerical staff)	Charge administrative or clerical salaries as a direct cost. These costs must be: <ul style="list-style-type: none"> <li>• integral to the project;</li> <li>• specifically identified with the project;</li> <li>• explicitly included in the budget or have prior written approval; and</li> <li>• not also recovered as an indirect cost.</li> </ul>
200.430 Compensation – personal services, paragraph (h)	Charge a faculty member’s salary in excess of the proportional share of the Institutional Base Salary for the period during which the faculty member worked on the award.
200.438 Entertainment costs	Charge entertainment when it is considered to have a programmatic purpose. (Entertainment costs for amusement, diversion and social activities are unallowable.)
200.439 Equipment and other capital expenditures	Charge special purpose equipment. Equipment has a useful life of over 1 year and a per unit cost of \$5,000 or more. Special purpose equipment is used only for research, medical, scientific or other technical activities.
200.440 Exchange rates	Request additional funds due to fluctuations in exchange rates.
200.441 Fines, penalties, damages and other settlements	Charge costs incurred as a result of compliance with specific award provisions.
200.442 Fund raising and investment management costs	Charge fundraising to meet program objectives.

200.445 Goods or services for personal use	Charge costs of housing ( e.g., depreciation, maintenance, utilities, furnishing, rent) housing allowances and personal living expenses as direct costs.
200.454 Memberships, subscriptions and professional activity costs	Charge membership in any civic or community organization.
200.455 Organization costs	Charge costs such as incorporation fees, brokers fees, fees to promoters, organizers, or management consultants, etc.
200.456 Participant support costs	Charge participant support costs, defined as items such as stipends or subsistence allowances, travel allowances and registration fees in connection with conferences or training projects. Note that a research subject receiving remuneration is not considered a participant in this context.
200.458 Pre-award costs	Charge pre-award costs incurred prior to the effective date of the award, in anticipation of the award and where necessary for the efficient and timely performance of the scope of work.
200.462 Rearrangement and reconversion costs	Charge costs for alteration of facilities as a direct cost when incurred specifically for the award.
200.467 Selling and marketing costs	Charge costs of selling and marketing any products or services as direct costs when necessary for the performance of the award.

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