Direct Charging & The Uniform Guidance
Reviewing changes to direct charging under the Uniform Guidance...

Today, we will focus on key changes, including those items typically considered to be recovered by F&A.
No more requirement for determination of a “major project”

The following conditions are required:

- Integral to a project
- Individuals involved can be specifically identified with the project
- Explicitly included in the budget or have the prior written approval
- Not also recovered as indirect costs
Treated as supplies, must be less than the awardee’s capitalization threshold (e.g. $5000)

Do not have to be solely dedicated to the project; but does have to be charged proportional to the usage/benefit for each source of funding

Meet the standards of: allowable, allocable, reasonable, necessary and consistently applied

Must be documented/justified

Must adhere to purchasing guidelines in the Uniform Guidance
Defined by 2 CFR 200.75:
- Participant support costs means direct costs for items such as 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.

Guidance under 2 CFR 200.456
- Participant support costs as defined above are allowable with prior sponsor approval.
- Participant support budget cannot be spend on other costs without prior approval.
- Participant support costs are excluded from Modified Total Direct Costs.
PUBLICATION COSTS
200.461

- Costs of publication or sharing of research results are allowable after period of performance, but before closeout
- Includes electronic and print media
- Must be identifiable to a particular project, otherwise should be treated as indirect costs
Short term travel visa costs are generally allowable expenses that may be proposed as a direct cost.

Must be “clearly identified as directly connected to work performed on a Federal award.”

In contrast, immigration visas cannot be charged directly to Federal awards.

Please note this is under the recruiting section of the guidance. Please see the travel section for more information about travel related short term visas.
Examples of allowable expenses are: transportation of personal goods, trips to find a new home, closing on a new home, vacancy of old home.

The move must be for the benefit for the employer.

Expenses reimbursed must be consistent with institutional relocation policy.

If the employee terminates within 12 months, relocation expenses must be repaid to the Federal award.
Questions?

Thank you for attending!
Please contact your Post Award Team for any grant-specific questions.