

Uniform Guidance, the regulations covering grants and cooperative agreements (other assistance awards) for the US federal government (2 CFR 200 et seq.) were recently updated. There are a few changes that will impact research budgets on federal assistance awards.

These changes will take effect for new awards received after Northeastern University receives its next rate agreement. While we cannot be sure exactly when the next rate agreement will take effect, Northeastern is in the process of negotiating its next rate agreement. It is likely, though not certain, that Northeastern will receive a new rate agreement in FY2026.

Changes in the supply and equipment thresholds:

- The threshold for supplies will increase from \$5,000 to \$10,000
- The threshold for equipment (including fabricated equipment) will increase from \$5,000 to \$10,000
- As of 10/1/24: all new proposals should budget using the new thresholds
- Example:
 - PI Jones budgets for a \$8,050 piece of equipment on 12/1/24. The award is received on 4/1/25. Northeastern does not have its new rate agreement. The piece of equipment is overhead-exempt in accordance with the current rate agreement.
 - PI Jones budgets for a \$8,050 piece of equipment on 12/1/24. The award is received on 10/15/25. Northeastern does have its new rate agreement in place. The piece of equipment is overhead-bearing in accordance with the new rate agreement.

Changes in subaward overhead recovery

- In the prior version of Uniform Guidance, Northeastern recovered overhead on the first \$25,000 of any issued subawards.
- The revisions to Uniform Guidance increase that threshold to \$50,000.
- As of 10/1/24: all new proposals should budget using the new thresholds
- Examples:
 - PI Smith budgets for a subaward reflecting overhead taken on the first \$50,000 for a proposal submitted 1/1/25. The award is received 6/15/25. Northeastern does not have its new rate agreement in place. Northeastern only takes overhead on the first \$25,000 in accordance with its current rate agreement.
 - PI Stone budgets for a subaward reflecting overhead taken on the first \$50,000 for a proposal submitted 4/1/25. The award is received 10/15/25. Northeastern does have its new rate agreement in place. Northeastern takes overhead on the first \$50,000.
 - PI Sun budgets for a subaward reflecting overhead taken on the first \$50,000 for a proposal submitted 1/1/25. The award is received 6/15/25. Northeastern

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does not have its new rate agreement in place. Northeastern only takes overhead on the first \$25,000 in accordance with its current rate agreement. However, 6 months after the award is received, PI Sun adds a new subrecipient. Since the award is subject to the old rate agreement, PI Sun should budget for overhead to be taken on the first \$25,000 of the subaward.

Change in the *de minimis* rate for subrecipients

- The *de minimis* rate has increased from 10% to 15%
 - Organizations without a negotiated indirect cost rate can now charge up to 15% of their Modified Total Direct Costs (MTDC) as indirect costs
- Subawards issued prior to October 1, 2024 will continue to use the old 10% *de minimis* rate for the remainder of the project period
- New subawards effective on or after October 1, 2024 may utilize the new threshold
 - If the proposal went in with the *de minimis* rate set at 10%, the subaward will be issued in accordance with the proposal unless the PI requests to increase the rate to 15%
- New proposals should utilize a 15% *de minimis* rate unless specified by the funding agency (i.e., NIH has not changed their 8% cap on IDC to foreign institutions)

Should you have any questions, please don't hesitate to reach out to your [NU-RES POC](#) or your college research administrator.

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