Uniform Guidance Overview
What KU Researchers Need to Know Now

Uniform Guidance is the new rule book for federally funded sponsored projects administration. It went into effect on December 26, 2014 for new awards made on or after that date. It replaces previous Office of Management and Budget circulars and streamlines the federal government’s guidance on administrative requirements, cost principles, and audit requirements for federal awards. KUCR will apply these guidelines to all sponsored projects, unless agency terms and conditions stipulate differently. This overview highlights key areas affected by the changes. Additional information at http://research.ku.edu/uniform-guidance.

Proposal Preparation
- Newly allowable direct charges may include, with justification in the budget justification:
  - Administrative and clerical salaries (if integral to project).
  - Computing devices costing less than $5,000.
  - Publication costs can now be charged after the end of the project, but before the 90-day closeout deadline by use of direct voucher.
- Subaward proposals must use a subrecipient’s federally-negotiated Facilities & Administrative (F&A) rate. If none exists, then must use 10% de minimis rate unless no F&A required.
- Participant support costs will now be removed from the Facilities & Administrative (F&A) base calculation for all projects, no matter the sponsor.
- NSF now follows the IRS domestic travel definition and excludes Mexico and Canada as domestic destinations.
  According to the Internal Revenue Service, U.S. territories and possessions are as follows: Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, Midway Island, Wake Island, Palmyra Island, Howland Island, Johnston Island, Baker Island, Kingman Reef, Jarvis Island, and other U.S. islands, cays, and reefs that are not part of any of the fifty states.

Managing Awards and New Funding Increments
- Review carefully the new terms and conditions of the Notice of Award.
- Review the KUCR Cost Accounting Policy for allowable and unallowable costs, as well as prior approval requirements (including before rebudgeting).
- Monitor progress and expenditures. The PI is responsible for all aspects of the project, including ensuring that all expenditures are reasonable, allocable and allowable to the project. More information about the PI’s fiscal responsibility, including quarterly reviews of expenditures, is coming soon.

Subrecipient Monitoring
- The PI is responsible for monitoring all subrecipients. This requires:
  - Determination of appropriate frequency of required technical reports from the subrecipient researcher, and communication of this to Contract Negotiations;
  - Review of subrecipients’ progress reports/certification of scientific progress on all subrecipient invoices;
  - Review of subrecipients’ expenditures to ensure they are reasonable, allowable and allocable; and
  - Corrective action and notification to KU Research Administration if subrecipient is not performing.
- Shorter timeframe (45 days) for subawardee to submit final invoices to comply with KU closeout procedures.
- Payments on cost reimbursable subawards are expected to be issued within 30 calendar days of receipt of billing.

Property and Procurement
- Purchases greater than $3,000 will require documentation of competitive pricing. Non-punchout KUPPS vendor purchases will require documentation and can include internet searches, verbal or written quotes. Attach documentation to the KUPPS purchase. No additional documentation for purchases from KUPPS punchout vendors required.
- P-cards – effective March 1, the per transactional limit on all KUCR purchasing (credit) cards will be lowered to $3,000. Total credit/cycle limits will not change. Requests for increased transactional limits per transaction can be made to kucrcard@ku.edu. Transactional increase request must include documentation of competitive pricing.

Final Award Closeout
- All awards must be closed 90 days (or less, if agency specifies) after end date. KUCR is reworking closeout procedures to accommodate this requirement.

Contact Bill Sharp, wsharp@ku.edu, with any questions.