Email sent to Lawrence Investigators

From: Crawford, Linda L
Sent: Thursday, February 12, 2015 11:13 AM
Subject: Uniform Guidance Implementation

Sent on behalf of Kristi Billinger and Linda Sadler, Office of Research

Dear Colleagues,

Effective December 26, 2014, all federal awards received will be managed under the Office of Management and Budget’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200), called the Uniform Guidance (UG). This guidance streamlines eight Federal regulations (OMB Circulars A-21, A-110 and A-133 and the federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for federal awards) into a single, comprehensive policy guide. The UG, available at https://federalregister.gov/a/2013-30465 or https://research.ku.edu/uniform-guidance, is effective for new awards made on or after December 26, 2014.

Throughout the UG, the emphasis on strong internal controls and increased monitoring is clear; KUCR is working to put processes and polices in place to this effect, and want to share with you some changes that will affect you as you propose and perform sponsored work. **KUCR is also hosting a Thursday Research Topics presentation on implementation of the Uniform Guidance at KU today at 11am in Simons Auditorium. Please join us today for more detailed information. This information will also be available on our website.**

At time of Proposal

- Expansion of Allowable Direct Costs:
  - Administrative and clerical salaries (if integral to project);
  - Although previously allowed in some cases at KU, computing devices costing less than $5,000 and visa costs for personnel recruitment are now allowed with justification in the budget at time of proposal;
  - Publication costs can now be charged after the end of the project, but before the 90-day closeout deadline by use of direct voucher.
- Participant support costs will now be removed from the Facilities & Administrative (F&A) base calculation for all projects, no matter the sponsor.
  - Subaward proposals must use a subrecipient’s federally negotiated F&A rate. If the subawardee does not have one, the 10% de minimis rate must be used, unless no F&A is required.
  - NSF now follows the IRS domestic travel definition and excludes Mexico and Canada as domestic destinations.

At time of Contract (or subaward)

- Researcher will need to decide the frequency of required technical reports from the subrecipient researcher, with the goal being the timely completion of the final technical report for the sponsoring agency.
- All subrecipient closeout documents, including certification of performance and final invoicing, must be received 45 days after project end date, and must be paid by KUCR within 30 days of receipt.
- Some word changes: e.g. where the recipient institution of the federal award was formerly referred to as “Prime Recipient” or “Prime”, it is now referred to as “Pass-Through Entity (PTE),” because that is the reference used in the Uniform Guidance.
- More identifying numbers appear on the subaward documents, references to clauses in the UG, as well as whether the subaward is categorized as research and development (R&D).

After Award

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

KUCR’s Uniform Guidance webpage is https://research.ku.edu/uniform-guidance. Please do not hesitate to contact Bill Sharp at wsharp@ku.edu or Alicia Reed at amreed@ku.edu with any questions.