Uniform Guidance: What PIs Need to Know

The Uniform Guidance governs the management of federally funded sponsored projects across the entire project lifecycle. It took effect on December 26, 2014. The final guidance supersedes requirements from OMB Circulars A-21, A-110 and A-133 and streamlines the federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for federal awards. This Reference Guide highlights areas impacted by the Uniform Guidance across the sponsored project lifecycle. More detailed information is available on UMCES’s Uniform Guidance website.

Proposal Preparation

Review the Proposal Preparation Guide, which includes details relevant to proposals submitted on or after December 26, 2014. Below are the key highlights:

- Newly allowable direct charges may include, among others:
  - Administrative and clerical salaries (if integral to project). Prior agency approval required.
  - Computing devices costing less than $5,000.
- 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.
- Subaward proposals must include a new Subrecipient vs. Contractor classification checklist, available soon on the ORAA website.
- Voluntary committed cost sharing may not be included; agencies may not consider it in merit review.

Subrecipient Monitoring

- Review carefully new Terms & Conditions of Notice of Award provided by ORAA with the summary sheet.
- Review the Cost Principles Reference Guide for allowable and unallowable costs, and prior approval requirements, including before rebudgeting.
- Monitor progress and expenditures. It is a longstanding requirement that the PI is responsible for all aspects of the project, including ensuring that all expenditures are reasonable, allocable and allowable to the project.

Subrecipient Monitoring

- As has long been the case, the PI is responsible for monitoring all subrecipients. This requires:
  - Review of subrecipients’ progress reports.
  - Review of subrecipients’ expenditures to ensure they are reasonable, allowable and allocable.
  - Corrective action and notification to ORAA if subrecipient is not performing.
- Shorter timeframe for subawardee to submit final invoices to comply with University closeout procedures.

*Federal agencies continue to roll out their specific guidelines implementing the Uniform Guidance. Agency guidelines may deviate from the Uniform Guidance and generally take precedence. As agency guidelines become available, they are added to UMCES’ UG website where you can familiarize yourself with specific funder’s requirements.

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