What PIs Need to Know about the Uniform Guidance

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 Columbia’s Uniform Guidance website at http://spa.columbia.edu/uniform-guidance.

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 SPA website.
- No need to include voluntary committed cost sharing; agencies may not consider it in merit review.

Managing Awards and New Funding Increments

- Review carefully new Terms & Conditions of Notice of Award.
- 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. More information about the PI’s fiscal responsibility, including quarterly reviews of expenditures, coming soon.
- New emphasis on sharing excess equipment and supplies. A web-based equipment inventory will be available to facilitate equipment sharing in early 2015.

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 Sponsored Projects Administration (SPA) and Research Policy and Indirect Cost (RPI) if subrecipient is not performing.
- Shorter timeframe for subawardee to submit final invoices to comply with University closeout procedures.

Final Award Closeout

- As of May 2015, finalize expenses within 60 days of the project termination, and within 40 days for subawards to Columbia, as compared with Columbia’s current 90-day schedule. PIs and administrators will receive notifications in advance.
  - Contact SPA to request a no-cost extension from the funder if necessary and appropriate.

Summary: Support and Resources

- Contact SPA for help with proposal budgets and any funding agency interactions.
- Sponsored Projects Finance and Controller’s Office will provide close-out reminders for new deadlines.
- Training workshops will be available for research administrators.

*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 Columbia’s UG website http://spa.columbia.edu/uniform-guidance/agency-implementation where you can familiarize yourself with specific funder’s requirements.

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