

# What PIs Need to Know About the Uniform Guidance

The Uniform Guidance (UG) 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. More detailed information is available on Rockefeller University's ("RU") Uniform Guidance website at

<http://www.rockefeller.edu/sr-pd/index.php?page=UniformGuidance>

## Direct Costs

- Administrative and clerical salaries may now be treated as a direct cost if:
  - The administrative or clerical services are essential to the project's goals and objectives.
  - The individuals can be specifically identified with the project or activity.
  - Such costs are explicitly included in the budget and the integral nature of the services are clearly justified.
  - Prior written approval of the Federal awarding system must be obtained; and
  - The costs are not also recovered as indirect (F&A) costs.
- Computing devices may be included as a direct cost for devices that are essential and allocable, even if the device is not solely dedicated to the work proposed in the Federal grant application.

## Proposals that Include Subrecipient(s)

- If a proposal includes a subrecipient, the Rockefeller PI must complete a new [Checklist to Determine Subrecipient or Contractor Classification](#).
- In addition to the standard subaward documentation, subrecipients must now provide a [Subrecipient Commitment Form](#).
- If the subrecipient does not have a federally negotiated F&A rate, the UG requires the use of a 10% *de minimis* F&A rate.

## 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 OSPA if subrecipient is not performing.
- Shorter timeframe for subrecipient to submit final invoices to comply with University closeout procedures and federal timeline.

## Award Closeout

Per the Uniform Guidance, the University must submit, no later than 90 calendar days after the end date of the period of performance all financial, performance, and other reports as required by the Terms and Conditions of the Federal award. Subrecipients must submit their technical reports and invoices earlier in order to meet this timeframe.

## Procurement

Extensive changes to procurement regulations are included in the Uniform Guidance, and will be effective by **July 1, 2017**. See our [Uniform Guidance](#) website for more details.