

## **Uniform Guidance FAQ**

Ver 1.1 – February 2015

Below, the Uniform Guidance Implementation Workgroup has outlined frequently asked questions which have come up in our preliminary discussions. These questions address specific concerns regarding sections of Uniform Guidance as outlined in the UofL Uniform Guidance Quick Reference. Full text of the Uniform Guidance is available online at [www.ecfr.gov](http://www.ecfr.gov).

### §200.305 Payment

**Q: The language in 200.305 states that the pass-through entity must make payment within 30 calendar days after receipt of billing. Does this require changes to the billing terms on subaward agreements?**

A: Unless the award sponsor states otherwise, this regulation would not change the institution's billing schedule. The intent of this regulation is that requests for payment are processed in a timely manner and would not impact the frequency with which requests are made.

### §200.306 Cost Sharing or Matching

**Q: How do limitations on cost-sharing under 200.306 apply in situations where the Department supports part of an investigator's time in order to allow them to complete their full effort commitment to the sponsor?**

A: These situations are considered voluntary committed cost-sharing; i.e. the Department has elected to cost-share the investigator's effort. Guidance states this is not expected on Federal research proposals and would not be considered in the merit review process. Application budgets should request the full amount of the investigator's effort in relationship to their institutional base salary. The limitations of salary reimbursement regarding federal salary caps is not considered a voluntary committed cost-share by the Federal government and in that circumstance, a reduced salary request should be reflected in your proposal budgets.

### §200.413(c) Direct Costs (Administrative & Clerical Support)

**Q: When requesting Administrative and Clerical support in our budget justifications, we have been asked to include a specific statement to justify these costs as allowable. Do we have to cite the 'position title' as opposed to the 'role'? Many departments are not consistent in the job titles used for their administrative support personnel, so this justification statement may not appear appropriate.**

A: The 'position title' and the 'role' on the project have to be considered as two different things. The 'position title' is in reference to their job title at the University. The 'role' is the function they will perform in the proposed project. This distinction has been called out in a previous Federal audit of the institution, and so despite any

concerns of appearance, the 'position title' should be used as part of the final summary statement: *Based on this justification, the University of Louisville is requesting agency approval for support of [percent time] of a [position title here] as an administrative cost allowed under 2 CFR 200.413.*

However, remember that this statement would be concluding a paragraph of narrative which describes how the individual holding the position will be contributing to the project, defining their role. The summarizing statement would therefore be read in the appropriate context of the administrative / clerical support being requested.

Generally, Federal agencies do not request identification of those individuals who are not considered key to the project. Therefore, reference to their contribution should be de-identified and centered on the role itself. The sponsor's application instructions should provide further details on other requirements for writing the budget justification.

#### §200.415 Required Certifications

**Q1: Section 200.415 includes a specific statement which should be included on all vouchers requesting payment. What is the expectation on U of L for processing subaward invoices which do not contain this language?**

A1: Invoices should be monitored to make sure they provide all required information for the adequate determination of payment. It is the responsibility of the subaward recipient to ensure that its requests for payment are fully compliant with the Federal regulations, including the use of the appropriate certification text and signature.

In order to ensure U of L remains compliant with the payment expectations under §200.305, we should not withhold payment on invoices due to the lack of a certification statement. However, under §200.331 "Requirements for pass-through entities", we have a mandate to monitor subaward recipients for ongoing compliance to the administrative requirements of the Federal sponsor. If invoices do not address the Federal requirements or terms of the subaward agreement, this should be brought to the attention of the Assistant Director of Sponsored Programs Administration, Finance Division, so we can initiate a conversation with the subaward recipient.

**Q2: Who is authorized to sign financial reports and payment requests, and in what situations?**

A2: The federal Uniform Guidance specifies that only an individual who is able to legally bind the institution can sign the required certification statement on financial reports and payment requests. For sponsored program funding, there are two individuals in the Office of Sponsored Programs Administration with this ability: Julie Renn, Assistant Director of Sponsored Programs, Finance Division; and Judy Bristow, Director of the Office of Sponsored Programs. If the Federal award is governed under the terms of Uniform Guidance, then financial

reports and requests for payment would have to come through OSPA Finance Division for signature and submission.

The requirement for signature would apply to UofL subaward invoices where we are requesting payment from the primary award recipient. An OSPA Finance Division signature would not be required when processing invoices received from other institutions. However, these invoices should still be reviewed for appropriateness and approved by the Principal Investigator before processing.

#### §200.453 Materials and supplies costs, including costs of computing devices

**Q1: Section 200.453 addresses the allowability of computing devices as a direct cost. Does this allowance extend to smartphones?**

A1: As defined under Uniform Guidance, there is nothing in the definition of “computing devices” which specifically prohibits this cost. However, since sponsoring agencies have the option to define more restrictive cost principles than the Office of Management and Budget (OMB), their policies often infer this type of cost is not allowable.

If there are no restrictions from the sponsor or institutional policies, these costs may be considered allowable but must still be able to meet the criteria of being essential, allocable and reasonable. Investigators should consult with the Office of Sponsored Programs Administration before proposing or incurring this type of expense.

**Q2: Will we be allowed to rebudget for computing devices after an award has been made?**

A2: Computing devices are considered supplies under this new guidance, and there are certain circumstances in which a request to increase the supply budget for purchasing computing devices would be allowable. In order for a computing device to be considered allowable, it has to be determined to be essential to conduct the aims of the project. If the costs of computing devices were never factored into the original supply line of the budget request, then this indicates the devices were not considered essential and a rebudget request would be denied. However, if the costs of devices were originally planned for, and there was a significant difference in actual costs at the time of the award, then a rebudget to cover the difference would be considered.

#### §200.474 Travel Costs

**Q1: To address section 200.474, the University has outlined new additional documentation that should be filed. How will the supplemental documentation for travel reimbursements be monitored?**

A1: The additional documentation to justify the traveler’s participation at the meeting or event should be filed along with their travel expense voucher. These documents may be accessed by Sponsored Programs

Administration, Finance Division as part of the award closeout analysis. If there are questions about the necessity or allowability of the travel expense, the Financial Administrator will initiate a conversation with the investigator to resolve any outstanding concerns.

It is possible that if the travel expenses for an individual cannot be confirmed as allowable under Uniform Guidance, these costs would have to be transferred to an unrestricted source before the final financial report can be filed.

**Q2: How does 200.474 impact personnel who are involved with a project and wish to travel to a meeting, but may not be actively presenting?**

A2: The objective of this guidance is to limit award-funded travel to those individuals whose participation will result in a direct benefit to the project or sponsor. If the individual's travel is not necessary to the project, then the expense would have to be covered by an unrestricted source. While it may be professionally advantageous for personnel to attend meetings and conferences, their travel would have to have documented justification as being necessary to the project in order for the costs to be determined as allowable on a Federal award.

**Q3. I requested a travel budget as part of my proposal. It was awarded, doesn't this mean I'm covered?**

A3. No. The request for travel in the original budget is typically a general statement which outlines the need for travel for the proposed project. The intention of this guidance is to verify that each traveler can demonstrate that their travel has resulted in a direct benefit to the project. The guidance under 200.474 aims to validate that the awarded travel budget has been used appropriately.