



Frequently Asked Questions on the National Science Foundation's Implementation of 2 CFR § 200 (Uniform Guidance)

Updated April 21, 2015

1. Which awards incorporate the new Uniform Guidance requirements?

The Uniform Guidance is effective for awards and funding increments on existing awards made on or after December 26, 2014. The Uniform Guidance will not be incorporated in the following circumstances:

- If the award is a standard grant made prior to December 26, 2014; or
- If the award is a continuing grant that has received all of its funding increments prior to December 26, 2014.

2. With the implementation of the new Uniform Guidance, how does an awardee know which terms and conditions apply an award?

For existing awards made prior to December 26, 2014, the terms and conditions referenced in the award notice will continue to apply.

If an existing award receives a funding increment on or after December 26, 2014, then the Grant General Conditions (GC-1) will be incorporated by reference into that funding amendment.

3. If an existing award made prior to December 26, 2014 receives a funding increment on or after December 26, 2014, will the funds need to be segregated?

For existing NSF awards made prior to December 26, 2014, the Research Terms and Conditions (RTC) dated June, 2011 and the NSF Agency Specific Requirements (ASR) will continue to apply. If that award receives a funding increment on or after December 26, 2014, then the NSF Grant General Conditions (GC-1) will be incorporated by reference into that funding amendment. Thus, until a new funding increment is received, the award would still be under the terms and conditions in effect when the award was made. Upon issuance of an amendment that invokes the new Uniform Guidance, any carryover funds from a prior funding period also will be subject to the new Uniform Guidance, eliminating the need for segregation of funds into separate accounts.

4. **If an existing award receives a non-funding amendment (i.e., an amendment that does not provide any additional funding, such as a change of PI), is the amendment subject to the Grant General Conditions (GC-1) dated December 26, 2014?**

No. The GC-1 is effective for new NSF awards and funding amendments to existing awards made on or after December 26, 2014. Non-funding amendments do not change the terms and conditions of the current award, except as noted in the administrative change.

5. **If an existing award receives an amendment and the new GC-1 is incorporated, is it necessary to request a retroactive approval for items that normally require prior approvals?**

Once an existing award receives a funding amendment that incorporates the GC-1, dated 12/26/14, preparation and submission of notifications and requests will follow the requirements specified in the new award conditions. Article 2 of the GC-1 outlines the items that require approval from the National Science Foundation. (See also Award & Administration Guide, Exhibit II-1 for additional information.)

6. **In regards to NSF's recent change in the grant conditions that authorize grantees up to 120 days to submit final disbursement requests, will ACM\$ allow for disbursement requests up to 120 days on awards not subject to the GC-1 dated, 12/26/15?**

The 120 day standard will apply to all awards. The Award Cash Management System (ACM\$) will not differentiate between awards and amendments made prior to December 26, 2014 and those made after December 26, 2014.

Indirect Costs

7. **It states in the *Grant Proposal Guide*: "No supporting documentation is required for proposed rates of 10% or less of modified total direct costs." Is it therefore acceptable to allow less than 10% of modified total direct costs? If so, is 0% acceptable?**

Submission of proposal budgets that reflect indirect cost rates below the *de minimus* 10% are not acceptable. NSF's expectation with respect to indirect costs is made clear in NSF *Grant Proposal Guide* Chapter II.C.3.g(vi)(e):

"It is NSF's expectation that, consistent with 2 CFR § 200.414, NSF awardees will use the domestic subrecipient's applicable U.S. federally negotiated indirect cost rate(s). If no such rate exists, the NSF awardee may either negotiate a rate or use a *de minimus* indirect cost rate recovery of 10% of modified total direct costs."

8. **The University has, on occasion, experienced receipt of budgets from subcontractors who elect not to charge F&A at all. Is a 0% F&A rate acceptable in these cases?**

Indirect cost rates of 0% are not acceptable as this would represent a form of voluntary committed cost sharing which is prohibited under NSF's Cost Sharing Policy.

Travel

9. Listed as a "Significant Change to the Grant Proposal Guide to Implement the Uniform Guidance" is all travel must now be justified in Line E of the budget. How detailed must this request be to meet this requirement? For instance, if the name of a conference is available but not the exact date or location, is this sufficient?

The NSF *Grant Proposal Guide* [Chapter II.C.2.g\(iv\)](#) outlines what is required to justify travel costs: "Travel and its relation to the proposed activities must be specified, itemized and justified by destination and cost." Therefore, proposers should provide as much information that is available to ensure that the travel is specified, itemized and justified. NSF realizes that all details may not be available at the time of proposal submission and, thus, proposers will be unable to provide such information.

10. When might temporary dependent care costs be allowable?

Temporary dependent care costs resulting from travel to conferences may be allowable when all of the conditions specified in 2 CFR § 200.474 have been met. Inclusion of such costs on a proposal budget may be appropriate only if all of the following conditions are met:

- the costs have to be a direct result of the individual's travel for the Federal award;
- the costs have to be consistent with the non-Federal entity's documented travel policy (so, if an institution does not allow such dependent care costs, then they would not be allowable on the NSF award); and
- the costs have to be above the normal dependent care costs (for example, if someone currently pays for dependent care during the weekday working hours, then the grant would not pay for those costs while the person is traveling; if however there are additional costs while traveling – such as for attendance at evening meetings – which may require additional care and costs above and beyond what one would normally incur while they were at home, then those additional costs could be allowable on the award).

NSF's policy regarding travel support for dependents is covered in [Chapter II.C.2.g\(iv\)](#) of the *Grant Proposal Guide*:

Travel support for dependents of key project personnel may be requested only when the travel is for a duration of six months or more either by inclusion in the approved budget or with the prior written approval of the cognizant NSF Grants Officer. Temporary dependent care costs above and beyond regular dependent care that directly result from travel to conferences are allowable costs provided that the conditions established in 2 CFR § 200.474 are met.