



# **Uniform Guidance**

## **Overview and Implementation Plan**

**November 21, 2014**

The background is a deep blue space filled with numerous small, white, pixelated stars. A bright, glowing comet streaks across the lower right portion of the frame, moving from the bottom right towards the center. The comet's head is a bright white-yellow oval, and its tail is a long, diffuse, blue-white trail that tapers as it extends towards the left. At the very bottom of the image, there is a solid, horizontal yellow bar.

**Uniform Guidance....  
Change is coming!**



## Overarching goal of the reform is to:

streamline the rules and regulations for federal awards to reduce both administrative burden and the risk of waste, fraud, and abuse of federal funding.

# Specific goals

- Eliminating Duplicative and Conflicting Guidance
- Performance over Compliance for Accountability
- Efficient Use of IT and Shared Services
- Consistent and Transparent Treatment of Costs
- Limiting Costs for Best Use of Federal Services
- Standard Business Processes and Data Definitions
- Family-Friendly Policies
- Stronger Oversight
- Target Audits on Risk of Waste, Fraud, and Abuse

# Who is impacted?

PI, Co-PI

Chair/Director

Deans

Students  
working on  
research

College Level  
Research  
Administrators

College Level  
Pcard users

Human  
Resources  
Staff

Procurement  
Staff

Research  
Office Staff

**Everyone within the  
UD research  
community!**

# Uniform Guidance: the Big Picture

U  
D  
P  
O  
L  
I  
C  
Y

Legislation  
(Laws, federal and state)



Program & Administrative Regulations  
(codified regulation including Uniform Guidance, FAR and specific  
policy manuals)



Award Terms & Conditions  
(incorporates the authorities above)

# Uniform Guidance Outline

CFR Title 2, Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Subpart <b>A</b>	Acronyms and Definitions
Subpart <b>B</b>	General Provisions
Subpart <b>C</b>	Pre-award Requirements & Contents of Federal Awards
Subpart <b>D</b>	Post Federal Award Requirements
Subpart <b>E</b>	Cost Principles
Subpart <b>F</b>	Audit Requirements
<b>Appendices</b>	I Funding Opportunities II Contract Provisions III Indirect Costs (F&A)

**8 Circulars**  
**A21, A110, A133**  
**Over 1,000 pages**

# Uniform Guidance Implementation

- Applies to new award and incremental funding awarded on or after December 26, 2014.
- *Procurement Standards* deferred until FY17, which starts on 7/1/16
- Implement Subpart F *Audit Requirements* for UD in FY16

December 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



# Important Dates

- **December 26, 2013 UG Released**  
UG is actually guidance to agencies (NSF, NIH, etc) and each agency was asked to submit an implementation plan
  - NSF is the only one who has completed to date
- **Before December 26, 2014**  
We expect to see Final Agency implementations some time before or on December 26, 2014
- **December 26, 2014 UG Takes Effect**  
Applicable to new awards and new funding increments issued on and after December 26, 2014

## What we don't know

- Whether OMB, Federal agencies and auditors will give the OMB FAQs the same weight as the published 2 CFR 200 guidance
- What will be included in the Federal agencies' implementation regulations



**Project will not be “done” by December 26!**  
Agency implementations and further OMB clarifications will necessitate ongoing review and changes

# Positive Changes

- **200.203 Notice of funding opportunities.** Announcements must include certain minimum information & should be available for at least 60 days
- **200.301 Performance measurement.** Clarification received that standard progress reports, such as the RPPR, are acceptable methods to document performance on research awards
- **200.306 Cost sharing or matching.** Voluntary cost sharing committed in the proposal is not expected and cannot be used during merit review
- **200.335 Electronic records are acceptable**
- **200.414 Negotiated F&A rate** must be used by federal agencies unless required to do otherwise by statute or regulation or approval of agency head; if the subrecipient has a federally negotiated rate, the sub must include that rate [200.331(a)(4)], if it does not, we may use 10%

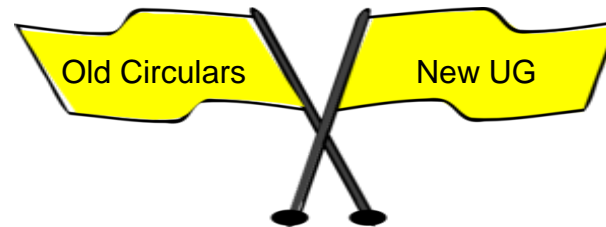
# Issues of Interest

- **200.112 Conflict of Interest**  
This is a new section and it is not clear if this means investigator COI or Purchasing COI
- **200.307 Program Income**  
Bayh Dole applies so royalties are not considered program income
- **200.317 – 326 Procurement Standards**  
It is unclear what type of documentation will be necessary for purchases between \$3,001 and \$150,000
- **200.303 Internal Controls**  
Many references to internal controls
- **200.313 Equipment**  
New terminology and requirement for additional information in property records
- **200.330 Subrecipient and contractor determinations**  
May require documentation of decision to use one or the other
- **200.331 Requirements for pass-through entities**  
Requirements for subrecipient monitoring may require additional documentation of risk assessment of each entity, review of financial and programmatic reports, audit follow up

# Issues of Interest cont.

- **200.343 Closeouts**  
Concern that there will be less flexibility in meeting the 90 day closeout requirement
- **Prior approval**  
MANY references to written prior agency approval
- **200.419 Cost accounting standards and disclosure statement**  
CAS still applies

**NOTE:** Some active awards will be under old guidance, some under new during a transition period



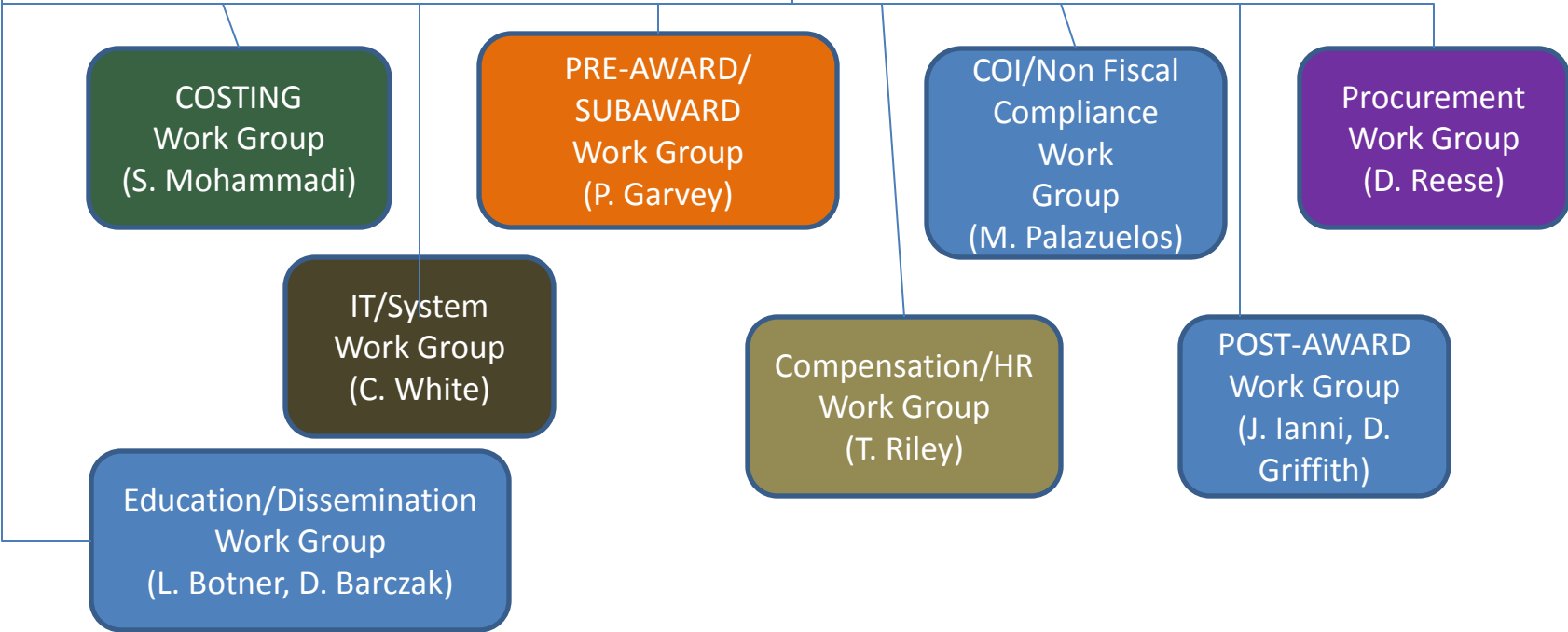
# Opportunities

- **200.413 Direct costs** Although salaries of administrative and clerical staff are still normally to be treated as indirect, there is new language that may offer flexibility regarding when it may be appropriate to charge as direct
- **200.430 Compensation** for personnel services. New language allows some flexibility in documenting personnel expenses (including faculty)
- **200.453 Materials and supplies costs, including costs of computing devices** May allow some flexibility to charge computing devices to grants.

# University of Delaware Uniform Guidance Implementation

Deputy Provost for Research and Scholarship

Uniform Guidance  
Steering Committee



# Steering Committee Members

**Trudy Riley- Chair**

*Assoc. Deputy Provost for Research  
Research Office*

**Mohsen Badiey**

*Deputy Dean  
College of Earth, Ocean & Environment*

**Anna Bloch**

*Director, Payroll/Records/HRIS  
Records Management*

**Leigh Botner**

*Research Development Director  
Research Office*

**Sharmayne Burns**

*Business Officer  
College of Earth, Ocean & Environment*

**Chris Cook**

*Sr. Business Officer  
College of Engineering*

**Ruth Fleury-Steiner**

*Assoc. Professor  
Human Development and Family Studies*

**Portia Garvey**

*Asst. Director, Pre-Award Admin  
Research Office*

**Dave Griffith**

*Asst. Director, Billing  
Research Office*

**Janet Ianni**

*Assoc. Director, Post-Award Admin  
Research Office*

**Seyed Mohammadi**

*Director, Federal Cost Accounting  
University Finance*

**Ed Nowak**

*Chair, Physics and Astronomy  
College of Arts and Sciences*

**Lynn Okagaki**

*Dean  
College of Educ. & Human Development*

**Maria Palazuelos**

*Director, Research Compliance  
Research Office*

**Cindy Panchisin**

*Asst. Director, Research Accounting  
Research Office*

**Bruce Raker**

*Director, IT-MIS  
IT-Management Information Services*

**Debra Reese**

*Director, Procurement  
Procurement Services*

**Dee Smith**

*Senior Financial Administrator  
College of Arts and Sciences*

**Chris White**

*Systems Analyst  
Research Office*

**Yushan Yan**

*Assoc. Dean for Research &  
Entrepreneurship  
College of Engineering*

**Evelyn Zerenner**

*Asst. Vice President, Finance  
University Finance*



# Working Groups

- Working groups are based on each of the subparts and the appendices.
- Each working group has a chair, as well as representation from colleges and central administration (including staff from outside of the research community for some parts).

## **Responsibilities include:**

- Determining the impact of the new regulations to existing policy and processes
- Creating new training materials and revising policies where needed
- Ensuring broad and effective communication strategies

# Building Tools to Assist the UD Research Community

<http://www.udel.edu/research/>

Work plans and other materials will be posted as they become available.

Future educational opportunities, workshops, job aids and newsletters will be developed related to this topic.

# Resources/Information

[http://www.udel.edu/research/researchers/uniform\\_guidance.html](http://www.udel.edu/research/researchers/uniform_guidance.html)

## University of Delaware's Implementation of the OMB Uniform Guidance

In preparation for the December 26th, 2014 implementation date, we have created working groups based on each of the subparts and the appendices. Each working group has a chair, as well as representation from colleges and central administration (including staff from outside of the research community for some parts). The groups are responsible for determining the impact of the new regulations to existing policy and process, creating new training materials and revising policies where needed, and ensuring broad and effective communication strategies. Work plans and other materials will be posted as they become available.

- **University of Delaware: Implementation of new uniform guidance** (Revised 9/22/2014)
- **University of Delaware: Implementation Timeline** (Revised 9/22/2014)
- **COGR Guide to the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards** (Revised 9/17/2014)



### Uniform Guidance Training



**November 21, 2014**  
**Sign up today!** SEATING IS LIMITED.

\*November 13 training is now closed.

### Additional Resources

- **Office of Management and Budget**
- **Other Federal Resources**
- **Council on Governmental Relations (COGR)**

# Costing Working Group

**§ 413 – Direct charging of admin and clerical salaries is allowed if ALL of the following apply:**

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- The costs are not also recovered as indirect costs

# Costing Working Group

- § 414 (c) – The negotiated rates must be accepted by all Federal awarding agencies unless a different rate is required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification; OMB must be notified
- § 453 (c) – Direct charging of computing devices cost is allowable for devices that are essential and allocable, but not solely dedicated to the performance of the award

# Pre-Award/Subaward Working Group

## Changes:

**200.306** Cost Share/Matching – voluntary cost share not expected and cannot be used when evaluating proposals

## Items of Interest:

**200.330/200.331** Subrecipient and Contractor Determinations  
Requirements for Pass Through Entities

**200.407** Prior Approvals

# Pre-Award/Subaward Working Group

## Opportunities:

- Establish Budget Justification Template
- Create Training Materials, Job Aids, Tools
- Implement Subrecipient Risk Assessment Tool

## Challenges:

- Some awards will be under old guidance/some under new guidance
- **CHANGES AHEAD!!!**

# COI/Non Fiscal Compliance Working Group

**Changes:** All Federal agencies are directed to create COI policies and to require recipients to disclose any potential COIs to the Federal awarding agency or pass-through entity

**Issues of Interest:** HHS agencies and NSF have had COI policies in place for many years.

## **Opportunities/challenges:**

- Potential for more variation in COI reporting and compliance requirements. Opportunity for more uniformity across entities.
- Agencies that had COI policies have not announced changes. Those that did not have, have not yet defined new requirements.
- UD already has a comprehensive COI policy and compliance system in place that can be adapted to new requirements if needed.



# IT/System Working Group

**Changes:** Since the Steering Committee voted to implement the new guidance only on new awards and new funding, we will need to identify, by project, which ones are subject to old guidance and which are subject to the new Uniform Guidance.

**Issues of Interest:** We have identified a) a method for capturing this new data and b) a permanent spot to store it.

**Opportunities:** We will be able to display this code in a user-friendly way in several accessible places:

- UDataGlance
- COA reports
- PS Queries
- Cognos

**Challenges:** Final wording has not yet been decided.

# IT/System Working Group

## DRAFT UDataGlance Display



UNIVERSITY of DELAWARE

### UDataGlance

This application allows University personnel to view University financial data for which they are authorized. If you need to request or change access to purpose code information, complete the "Access Request" form. Contact General Accounting at (302) 831-2175 or [general-accounting@udel.edu](mailto:general-accounting@udel.edu) for questions on UDataGlance.

- Financial Summary
- Reports
- Statement View
- Proposal Data
- Award Data
- Fin Position Report

#### Purpose Code Summary

Purpose: CANG322114 (NIH COBRE III 14-15 PILT PROJ)

<b>Project title:</b>	NIH COBRE III 14-15 PILT PROJ	<b>Award PI:</b>	Buchanan,Thomas S
<b>Begin date:</b>	5/1/14	<b>Award ID:</b>	P30GM103333-03
<b>End date:</b>	4/30/15	<b>Project ID:</b>	CANG32211414000
<a href="#">Show F&amp;A Rates</a>		<b>Project PI:</b>	Buchanan,Thomas S
<a href="#">Show F&amp;A Distribution</a>		<b>Sponsor:</b>	National Institutes of Health
<b>Percent spent:</b>	0%		
<b>Total Budgeted FTE:</b>	0.000	<b>Total FTE Budgeted Amount:</b>	0.00

Actuals Summary
Budget Total (\$):
PTD Actuals
PTD Revenue + Transfers In (\$):
PTD Expense + Transfers Out (\$)
Available Balance (\$):
Available Balance - Obsolete (\$):

[Show Viewers/Approvers on this code](#)  
[Speedtype info](#)

Action:

**Guidance: Subject to 2CFR 200 guidance (UG)**

Purpose Project: CANG32211414000

Expenses and Transfers Out

PTD	Current Month Exp	Total PTD Exp and
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# Compensation (Effort Certification)/ HR Working Group

**Changes:** No plans to change the current effort certification reporting system

**Issues of Interest:**

- New focus on internal controls
  - Maintaining documentation
- Guidelines less specific - examples of methods removed

**Opportunities/Challenges:**

- Reporting daily hours worked for non-exempt employees

# Post-Award Working Group

**Changes:** As prime recipient, UD must submit, *no later* than 90 days after the end date of an award, a final request (or return) of funds, and all financial, performance, and other reports required by the award.

**Issues of Interest:** While this has been stated in some agreements, most agencies have not always enforced this timeline previously.

## **Opportunities/challenges:**

- When UD is a subrecipient, timeline will likely be reduced to no later than 45 or 60 days
- Receipt of final invoice from UD subrecipients

# Post-Award Working Group

## Opportunities/challenges (con't):

- Consequences for not meeting deadline include:
  - Loss of funds – cannot submit late final cash request
  - Delay or withholding of funds on other agreements
  - Suspension or termination of awards
- To reduce closeout delays, recommendations are:
  - Track cost share in system to consistently identify related award
  - Regularly review agreement for prior approvals and budget
  - Closely monitor subrecipient activity and invoicing
  - Assess award management and closeout resources in your area

# Education/Dissemination Working Group

**Changes:** As UD policies, procedures and processes change, the information will be posted to the OMB Uniform Guidance website.

- Considering the creation of a matrix/table of “old” and “new” information

Dissemination paths will include:

- OSP eNewsletter and research-admin listserv
- Online and in-person educational workshops
- Job aids, quick tips, and FAQ
- Spring RA Conference
- Research Deans, Faculty Senate Research Committee and Faculty

**Issues of Interest:** Contract & Grant Specialist remains primary contact

**Opportunities/challenges:** Not all educational resources will be developed by December 26---This will be an “evolving” topic for quite some time!

# Acknowledgements

## **Stanford University**

<https://doresearch.stanford.edu/sites/default/files/documents/ABC%20UG%20Sept%2023%20Rev%2011.pdf>

## **University of Kentucky**

<http://www.research.uky.edu/UG/>