

New OMB Uniform Federal Guidance – Quick Guide

Effective 12/26/2014

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) was issued by the Office of Management and Budget on December 26, 2013. The Uniform Guidance is intended to serve as a single place where all the regulations applicable to federal awards can be found. The Uniform Guidance replaces the long-standing OMB Circulars A-21, A-110 and A-133. Each federal agency is also in the process of finalizing their implementation of this new guidance.

The Quick Guide highlights some of the more significant changes that may impact your new grant applications, or new awards or funded increments received on or after December 26, 2014. For a while, you may have grants under two different sets of regulations.

Administrative and Clerical Salaries (200.413)

Under the Uniform Guidance, it is possible to charge administrative and clerical costs as direct costs on federal grants if these costs are:

- Integral (well defined and essential) to the project.
- Explicitly included in the proposed budget or has subsequently received prior written approval from the sponsor.
- The individuals involved can be specifically identified with the project.
- These costs are not also recovered as Facilities and Administrative costs (F&A).

Charging of Computing Devices (200.453, 200.33 & 48)

Per the Uniform Guidance, the purchase of computers on federal awards is considered a supply item, and is allowable when the acquisition cost is under \$5,000. Computers should be essential to carrying out the specific aim of the project, and charged to the grant in a reasonable proportion relative to how much it is used on the grant. Computing equipment costing \$5,000 or more falls into one of two categories: general purpose or special purpose and will follow federal equipment rules for when it can be direct charged.

Funding Opportunities (200.203)

Federal agencies must post funding opportunities at least 60 days prior to a deadline.

Indirect (F&A) Costs (200.414)

If a subrecipient has a negotiated F&A rate it must be used. Subrecipients can now receive a de minimis F&A rate of 10% if they do not have a federally negotiated F&A rate of their own.

Participant Support Costs (200.75 and 200.456)

Participant support costs are allowable on sponsored projects if the project includes an educational or outreach component. These costs must be separately budgeted and approved by the sponsor. Under the new guidance participant support costs are exempt from F&A for all sponsors.

PI Absences (200.308)

Prior approval is required for the PIs disengagement from the project for more than 3 months or if there is a 25% reduction in the time the PI devotes to the project. However, being away from campus does not necessarily constitute disengagement.

Closeout (200.343)

The Uniform Guidance requires that all financial, performance and other reports be submitted no later than 90 days after the end date of the award. Some agencies have extended this to 120 days.

Cost Sharing (200.306)

The Uniform Guidance imposes new limits on agencies' ability to solicit cost sharing:

- Voluntary committed cost sharing is not expected in federal research proposals.
- Voluntary committed cost sharing cannot be used as a factor in the merit review process unless it is both in accordance with federal awarding agency regulations and specified in the notice of funding opportunity.
- Mandatory cost sharing is still allowed if required by the federal sponsor and detailed in the notice of funding opportunity.

Effort Reporting (200.431)

ND's effort reporting system meets with the requirements of the Uniform Guidance. As agencies implement the Guidance with a focus on performance-based measures, ND will work with faculty to reduce the administrative burden associated with effort reporting and look for alternate means of ensuring salaries charged to grants are accurate, allowable and properly allocated.

Fixed Amount Subawards (200.332)

With prior written approval from the sponsor, ND may make subawards based on fixed amounts up to \$150,000.

Procurement (200.317-326)

The new procurement regulations have been some of the broadest and most far-reaching of the Uniform Guidance. New requirements for documentation of competition are dependent on purchase price:

- < \$3,000 No documentation required for micro- purchases
- \$3,000 – \$150,000 evidence of 2 quotes (or use of strategic sourced vendor)
- Additional requirements for larger \$ thresholds.

Due to the system and business process changes required, the OMB has granted an extension and compliance with this part of the Uniform Guidance is not required until July 1, 2018.

We are working to ensure that ND's implementation of the procurement guidance provides for fast and easy procurement of needed research materials and equipment, while ensuring compliance.

Find current Procurement grants bidding

information at: https://buy.nd.edu/assets/89743/procurement_services_policy_manual.pdf

Publication Costs (200.461)

Publication costs are allowable during the project, and after the project end date, but before closeout.

Subrecipient Monitoring (200.330)

Institutions continue to be required to perform a risk assessment of subrecipients prior to issuing the subaward to determine the appropriate level of monitoring. There will be a stronger tie of payment to performance and we will work with PIs to determine how to best coordinate requirements for monitoring subrecipients' performance.

Travel (200.474)

Travel must not exceed the basic least expensive unrestricted airfare, rather than the prior lowest commercial discount fare (basic = coach, economy or equivalent).

Visa Charges (200.463)

Costs associated with visas when critical skills are needed for the specific award may be proposed and charged as direct costs.

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