What is Uniform Guidance?

- OMB Circulars are instructions or information issued by the Office of Management and Budget (OMB) to federal agencies.

- The previous OMB Circulars that applied to Rensselaer are: A-21 (Cost Principals for Educational Institutions), A-110 (Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations) and A-133 (Audits of States, Local Governments and Non-Profit Organizations).

- OMB has consolidated these and all other circulars into one consolidated compendium of regulations that will be called Uniform Administrative Requirements, Cost Principles, and Audit Requirements (Uniform Guidance).

- These regulations will go into effect on December 26, 2014.

- The new regulations have been updated in a manner to reduce administrative burden due to outdated requirements

- Impacts educational institutions, non-profit organization, state and local governments, hospitals and tribal organizations receiving federal funds

- Uniform Guidance and supporting documents can be found at http://finance.rpi.edu/update.do?catcenterkey=75
Subpart A – 200.0-200.99 – Acronyms & Definitions
Subpart C – 200.200-211 – Pre-Federal Award Requirements & Content of Federal Awards
Subpart D – 200.300-345 – Post-Federal Award Requirements
Subpart E – 200-400-475 – Cost Principals
Subpart F – 200.500-521 – Audit Requirements
Appendix I – Full Text of Notice of Funding Opportunity
Appendix II – Contract Provisions for Non-Federal Entity Contracts under Federal Awards
Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
Appendix IV – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations
Appendix V – State/Local Government and Indian Tribe-Wide Central Cost Allocation Plans
Appendix VI- Public Assistance Cost Allocation Plans
Appendix VII – States and Local Government and Indian Tribe Indirect Cost Proposals
Appendix VIII – Nonprofit Organizations Exempted from Subpart E – Cost Principals
Appendix IX – Hospital Cost Principals
Appendix X – Data Collection Form
Appendix Xi – Compliance Supplement
MAJOR CHANGES

- Fixed Price Awards
- Notice of Fund Opportunity
- Performance Measurement
- Cost Sharing/Match
- Subawards & Contractors
- Close-Outs
- Allowable Costs
- Revised Federal Agency Guidelines (NSF’s has been released, other agencies are due shortly – possibly as early as today, 12/18)
- Procurement Standards – the new standards are currently under a delay by OMB and are not due to go into effect until FY17 (July 1, 2016). Therefore additional information on these new standards will be provided at a later time.
Fixed Price Awards

- Type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award.

- Non-Federal entity must certify in writing at the end of project that the project or activity was completed or the level of effort was expended. If not, then the amount of the Federal award must be adjusted.

- Except in case of termination before completion there is no government review of costs.

- Cannot be used for cost sharing or match.

  - 200.45; 200.201
Notices of Funding Opportunities

- For Competitive grants and cooperative agreements, the Federal awarding agency must announce specific funding opportunities by providing the following information in a public notice:
  - Federal Awarding Agency Name
  - Funding Opportunity Title
  - Announcement Type
  - Funding Opportunity Number
  - Catalog of Federal Financial Assistance (CFDA) Number
  - Key Dates

- The Federal awarding agency must generally make all funding opportunities available for at least 60 days. The Federal awarding agency may make a determination to have less than 60 days but no opportunity should be available for less than 30 days unless exigent circumstances require as determined by Federal awarding agency head or delegate.

- Full Text of Funding Opportunities – the Federal awarding agency must include the following information in the full text of each funding opportunity:
  - Full programmatic description of funding opportunity
  - Federal award information sufficient to help applicant make an informed decision about whether to submit application
  - Specific eligibility information
  - Application preparation and submission information, including applicable submission dates and times
  - Application Review Information
  - Federal award information

- 200.203, 200.210, Appendix I
Performance Measurement

- Performance Goal – a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared.
  - In some instances may be limited to submission of technical reports
  - Federal awards must include timing and scope of expected performance
  - Federal award must identify if project is Research and Development
  - Proposals should reflect new guidance
    - 200.76; 200.301
Cost Sharing/Match

- Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during merit review of applications or proposals, but may be considered if it is both in accordance with Federal agency regulations and specified in a notice of funding opportunity.

- Only mandatory cost sharing or cost sharing specifically committed in the project budget must be included in the organized research base for computing the indirect cost rate or reflected in the allocation of indirect costs.

- Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or match only with the prior approval of the Federal awarding agency

- 200.29; 200.96; 200.99; 200.306
Subawards & Contracts

- UG has two separate definitions for Contract and Subaward

- Contract is an agreement for the purchase of property or services under a Federal award. (What was previously referred to as a Vendor in OMB is now a Contractor.)

- Subaward is an award provided to a pass through entity (Subrecipient) to perform a portion of the Federal award received by the pass through entity. The subaward may be provided by any legal agreement; including an agreement that the pass-through entity considers a contract.

- Award type must be characterized properly to insure correct definition of MTDC

- Subrecipients that do not have a federally approved Indirect Cost Rate can either use a rate negotiated between the Pass-Thru-Entity and the Subrecipient or the de minimis rate set in 200.414 (currently 10%)

- Invoices must be paid within 30 days of receipt of invoice
  - 200.22; 200.23; 200.92; 200.93; 200.330; 200.331; 200.332; Appendix II
Close-Outs

- Close out documents must be submitted no later than 90 calendar days after the end date of the period of performance.

- All obligations under the Federal award must be liquidated no later than 90 calendar days after the end date of the period of performance.

- 200.343; 200.344; 200.345
Allowable Costs

- In description of allocable the words “incurred solely” have been replaced with “incurred specifically”

- Computing Devices will be allowable if required specifically for the project

- Administrative Salary Costs will be allowable if required specifically for the project

- For these and other major changes in allowable costs please refer to RAF UG Allowable Costs Reference Guide

Action Items

- All awards made on or after December 26, 2014 will be subject to UG.

- All expenditures/actions on current awards that extend past December 26, 2014 will be subject to UG.

- UG Procurement Standards will go into effect on July 1, 2016 – standards under current OMB circulars will remain in effect until that time.
Implementation Committee

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