

UG and FDP Update

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Uniform Guidance

- Interim Joint Final Rule published on December 19th, 2014
<http://www.gpo.gov/fdsys/pkg/FR-2014-12-19/pdf/2014-28697.pdf>
- Includes
 - Technical corrections
 - Agency implementations (except for NSF)



Research Terms & Conditions

- Participating agencies: USDA, Dept. of Commerce, DOE, DOT, EPA, NASA, NIH, NSF
- Research and research-related activities only
- Research Business Models (RBM) Working Group (led by NIH and NSF)
 - Developing proposed implementation model
 - Existing RTC overlay to UG requirements



Research Terms & Conditions

- Overlay includes
 - National Policy Requirements
 - Only federal-wide requirements
 - Prior Approval Matrix
 - If 2 or more agencies support waiver
 - Subaward Matrix
- Additional documents
 - Agency Specific Requirements
 - Draft format
- Will not be finalized for at least 3-4 months



UG - NSF Implementation

- Done through its Proposal and Award Policies and Procedures Guide published on 11/20/14 with an effective date of 12/26/14
- Will require relatively few prior approvals over and above the “normal” scope of work related approvals
 - Administrative and Clerical Salaries and Wages
 - Temporary Dependent Care Costs
 - Participant Support



UG- NSF Implementation

- Prior notification and approval matrix can be found at http://www.nsf.gov/pubs/policydocs/pappguide/nsf15001/aag_2ex1.pdf
- Indirect Costs: For foreign organizations, the de minimus 10% rate should be used



UG- NSF Implementation

- General Grant Conditions have been modified
 - Project reporting deadline clarified
 - Expenditure reporting modified to no later than 120 days after the end date
 - Program income updated
- Implementation is interim until RTCs finalized



UG - NIH implementation

- Not yet finalized as were awaiting HHS implementation
- NIH implementation at 45 CFR 75
- Grants Policy Statement (GPS) currently being revised; working with Counsel to make it retroactive to 12/26/14
- Updating GPS, supplemental instructions and website with new acronyms and definitions
- Revised NoA developed



UG- NIH Implementation

- Will continue to NOT REQUIRE prior approval for rebudgeting costs that the UG principles identified as requiring Federal awarding agency prior approval (e.g., admin and clerical costs, special purpose equipment over \$5k)
- Will apply 120 days after the end date to financial and performance reporting
- Will continue to use 8% as the allowable F&A for foreign subawards



UG- NIH Implementation

- Will issue Guide Notice to clarify when 45 CFR Part 75 applies (e.g., revised NoAs for additional funding)



DoD Implementation

- Taking a different path
- Currently new awards referencing old web links
- New language developed in coming month that all awards subject to UG; all UG prior approvals required during this period
- Longer term implementation will include prior approval waivers, but don't count on these being retroactive
- Incremental funding not covered by UG



Additional Take-Away's

- Expectation of Internal Controls for Computing Devices (in our case under \$1k)
 - Same standard as materials and supplies
 - When justifying remember the core principles of allowability
- Commercial Airfare
 - UG allows “least expensive unrestricted fare”
 - BUT any travel costs must be in accordance with institutional policy



Uniform Guidance and Subawards

- Current forms until Uniform Guidance applies to prime award
- New forms in penultimate draft – available for use now
- Prime must notify subrecipients if unexpended funds will fall under the Uniform Guidance of A21 – agency specific
- Prime cannot require cost sharing by Sub

