Uniform Guidance
January 2015
Uniform Guidance

- Eight federal circulars streamlined into one
  - Includes OMB Circulars A21, A110, A133

- Uniform Guidance will provide
  - Administrative Requirements (A110)
  - Cost Principles (A21)
  - Audit Requirements (A133)
Uniform Guidance

- What is different today? What do we know?
- What still may change?
- What do I need to know?
- How am I going to learn more?

What you will learn today...
Uniform Guidance

- What are all the changes?
- All the ways that Uniform Guidance will impact us.
- When we will have all of the information that we need.

What you will NOT learn today...
Anyone involved in the administration of research at Emory is required to:

- Be aware of the impact of Uniform Guidance
- To be able to evaluate and determine whether an award is covered under A21/A110 or Uniform Guidance (this may require assistance initially)
- To understand the requirements of A21/A110 and of Uniform Guidance—as well as the differences between these
- To ensure that awards are administered appropriately
Uniform Guidance

- For Research Administrator:
  - Monthly Newsletter Updates
  - Proposal Preparation Guide currently available
  - ERAZ Presentations
  - Podcasts beginning in February
  - Uniform Guidance Manual (in late February or March)

- Additional for Researchers:
  - Forums for Researchers in February and March
  - Quick Guide to Uniform Guidance coming by March

How do you obtain the information you need?
Uniform Guidance

• Effective 12/26/14 (but application of effective date varies by federal agency)

• Includes some positive changes

• Increased prior approval requirements (but some may be eventually waived)

• Awaiting further guidance from federal agencies

• Most Awards we have are still under A21/A110 (not Uniform Guidance)
Uniform Guidance

Research Terms & Conditions
- NIH, NSF, NASA, NOAA, NIST, NIFA – Provided estimate of 3-4 months (NIH said they will provide interim research terms and conditions, estimated January)
  - DOD – Working on it, not sure of date

Agency Guidelines
- NSF issued PAPPG (draft in April and final in December)
- NIH stated they are working on revised Grants Policy Statement and said it was coming soon
  - Limited guidance from other agencies
Working Group
- NIH, NSF, Dept of Ag-NIFA, DOC/NIST, DOC/NOAA, DOE, DOT/FAA, EPA and NASA
- 3 or 4 months

Working Group B
- DOD
- Date Unknown
Uniform Guidance

- Application by sponsor varies (and is still not written or totally clear for all agencies):
  - NSF and NIH report that Uniform Guidance applies to all funds awarded following 12/26/14 (including continuations and amendments).
  - DOD states that the original award date determines whether Uniform Guidance is effective. If original award was before 12/26/14, Uniform Guidance does not apply to that award or any further amendments or funding on that award.
Uniform Guidance

- Fringe Benefits
  - Terminal leave is now included in the fringe benefit rate and does not need to be a direct charge to sponsored awards.
Uniform Guidance

• Effort Reporting
  ◦ Reduced from over 26,000 reports annually to approximately 10,000.

  ◦ Previously, certification was required quarterly for exempt staff and monthly for non-exempt staff.

  ◦ All staff now certify bi-annually.

Already implemented
Uniform Guidance

• Computing Devices

  ◦ Under $5k/unit may be direct charged if essential and allocable to the project in that they are necessary to acquire, store, analyze process, and publish data and other information electronically (including accessories or peripherals).

  ◦ No CAS approval required (as it was in the past)

  ◦ Procurement confirmation required
Uniform Guidance

- Equipment
  - A110 stated “Recipients avoid purchasing unnecessary items.”
  - Uniform Guidance states “The non-Federal entity’s procedures must avoid acquisition of unnecessary or duplicative items.”
  - Procurement confirmation required

What is changing?
Uniform Guidance

- Procurement certification required when purchasing on a sponsored award in Emory Express (including computing devices and equipment purchases)

  “By clicking OK, you are certifying that: This purchase is essential to the project being charged and the charges are being allocated based upon anticipated usage. You are not aware of any existing item(s) that would be available to this project within Emory and be appropriate to meet the needs of the charged project. You understand that if unused supply purchases at the end of the award exceed $5,000 in value, the federal sponsor must be reimbursed for the amount of remaining supplies. Please certify these facts by clicking OK and proceeding with your order. Otherwise, this order should be discontinued.”
Uniform Guidance

• Administrative Salaries
  ◦ In order to direct charge administrative salaries, the effort of the individual must be integral to the research. As in the past, it is still required to be necessary, reasonable, allocable and consistently charged.
  ◦ Uniform Guidance requires that it is included in the approved budget OR later prior approval is required.
    • Routing will be required for prior sponsor approval (if not in original approved budget)
    • NIH has stated that they intend to waive this prior approval.
  ◦ Emory policy will set a minimum at 20% effort to be directly charged to award.
Uniform Guidance

• Subrecipient Requirements
  ◦ Determination of Risk – New Assessment
  ◦ Vendor vs. Subcontractor Determination
  ◦ Subrecipient Monitoring (& review of invoices)
  ◦ Invoices must be paid within 30 days
  ◦ Management Decision within 6 months of finding

• Still waiting on more information...

What is changing?
Uniform Guidance

- Participant Support Costs
  - Allowable with agency approval
  - Not routinely allowed on research projects but can be charged if project includes an education or outreach component (if costs are approved)
Uniform Guidance

- Closeouts
  - Uniform Guidance includes the same 90 day reporting requirement that was included in A110
  - NSF issued the PAPPG with a 120 reporting requirement (technical and financial reports)
    - NIH stated that they will do the same.
Uniform Guidance

- Many costs need to be included in the Budget (Admin, Equipment, Participant Support, etc.)
- Use Emory’s Proposal Preparation Guide
- Research Terms and Conditions will include a Prior Approval Matrix (but for now, include costs within the budget or request prior approval)
Uniform Guidance

• Things to be aware of...
  ◦ We don’t know what we don’t know
  ◦ While the ultimate requirements may be less, we need to comply with Uniform Guidance, as written, until the responsible agency provides further guidance.
  ◦ Contact your RAS, OSP or OGCA Representative for more guidance.
  ◦ We need to ensure that we are in compliance with award requirements...
Uniform Guidance

• Uniform Guidance, Emory Planning
  ◦ Steering Committee and Working Groups
  ◦ In Progress:
    • Communication and Education
    • Revision of University Policies and Procedures
    • Revision of Sponsored Programs Manual
    • Revision of OSP/OGCA Websites
    • Revision of all training materials

For More Information:
http://www.ogca.emory.edu/ugep/index.html
Uniform Guidance

- Research Administration Newsletter
  - Every month, there will be an article. Read every article (including the review of any linked documents).

To keep up to date and obtain the information you need
Uniform Guidance

- If you have questions, ask your RAS, OSP or OGCA Representative.

To keep up to date and obtain the information you need