Uniform Guidance Implementation

UCSB Office of Research

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What is the Uniform Guidance (UG)?

Consolidation of 8 OMB circulars, including A-21, A-110, and A-133

- Combines rules for costing, administration and audit of Federal awards into one set of regulations
- Applies to universities, state and local governments, nonprofits, and Native American tribes
- Effective on December 26, 2014
General Provisions
Mandatory Disclosures, §.113

Requires disclosure of “all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.”

- This is an ongoing disclosure obligation that applies at the time of proposal submission and through the project term.

- Applies to PIs and other university, subrecipient and contractor personnel involved in the sponsored project.
Cost Sharing or Matching, §.306(a)

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

* * * Key Date: **December 26** * * *

Awards - This applies to all new and renewal funding processed by SPO after December 26.

Proposals - This applies to all proposals submitted to the sponsor beginning December 26.

If the funding agency requires that the UG policies be applied to continuation or supplemental award funds, it will be UCSB policy to **also apply the UG policies to the rest of the money under that award in the same account.**

However, in the absence of contrary agency policy, it will be UCSB policy to **apply the costing policies in place for the original award to all funds received under that award.**
Prior Approvals

Prior approval is required for:

§.306 Cost sharing or matching
§.307 Program income
§.308 Revision of budget and program plans
§.332 Fixed amount subawards
§.438 Entertainment costs

“Costs of entertainment . . . are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.”

“The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.”

“Changes in the amount of approved cost-sharing or matching provided by the non-Federal entity.”

“With prior written approval from the Federal awarding agency, a passthrough entity may provide subawards based on fixed amounts up to [$150,000].”
Prior Approvals, cont.

Prior approval is required for:

§.440 Exchange rates

§.442 Fund raising and investment management costs

§.456 Participant support costs

“Fund raising costs for the purposes of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency.”

“Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.”
Clerical & Admin Salaries, §.413(c)

- Should normally be treated as indirect costs.
- May be direct charged if all of the following criteria are satisfied:
  - 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
  - The costs are not also recovered as indirect costs.
Computing Devices, §.453(c)

Computing devices less than $5,000 may be direct charged to awards if they are essential and allocable to the performance of a Federal award.

* The device does not have to be solely dedicated to the project in order to be direct charged.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. (§.20)
Dependent Care Costs, §§ .432, 474

§.432: “Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include . . . the costs of identifying, but not providing, locally available dependent-care resources.”

§.474: “Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences is allowable.”

HOWEVER:

UCOP’s current travel policy does not allow for charging dependent care costs. Therefore, we cannot charge them to Federal awards.
Post-Award
Monitoring and Reporting Program Performance, §.328(d)(2)

“Favorable developments which enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned” must be reported as soon as they become known.
Termination, §.339

“The Federal award may be terminated in whole or in part . . . for cause.”
Additional resources:
www.bfs.ucsb.edu/omb/omb-uniform-guidance

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