

Uniform Guidance (UG)

Impact on Proposal Preparation and Award Administration

Agenda

- ▶ Project costs
- ▶ Cost sharing
- ▶ Budget revisions
- ▶ Indirect costs
- ▶ Subawards
- ▶ Performance reports
- ▶ Project closeout
- ▶ Other items and resources

Project Costs

- ▶ Reasonable
- ▶ Allocable to the project
- ▶ Allowable according to institutional, program and general guidelines and regulations
- ▶ Consistency of treatment of costs
- ▶ Implications -
 - ▶ Cost transfers within 90 days of the expense
 - ▶ Special attention to effort allocation
- ▶ Audit test

Cost sharing

- ▶ Federal funding agencies can no longer use voluntary cost sharing as a factor in the proposal review process unless specifically defined in the solicitation
- ▶ Implication - reduces the instances where voluntary cost share will be acceptable
- ▶ OSPA will no longer approve cost sharing without evidence that it is required by the funding agency
 - ▶ Option exists for submission of a voluntary cost share waiver

Revisions to budgets and program plans

- ▶ UG provides very specific guidance on when prior approval is required for changes in project scope, budget, key personnel and other changes
- ▶ Implications - Researchers may find OSPA and GCA staff requesting that they obtain funding agency approval before making changes to a project
 - ▶ Unless included in the proposal and the approved budget, equipment purchases will require the prior approval of the federal funding agency

Indirect costs

- ▶ Federal agencies must accept the University's federally negotiated indirect cost rate (with some exceptions)
- ▶ Implications - requirement is passed through to subawards
 - ▶ Prohibits voluntarily reducing rate to reduce project costs or generate cost share
- ▶ OSPA will be monitoring this closely during the proposal preparation stage
 - ▶ Expectation that our indirect cost recovery will benefit
 - ▶ Option exists for submission of an indirect cost rate waiver request

Subawards and Vendors

- ▶ “Subaward” or
- ▶ “Vendor” (purchased services)
 - ▶ Implication - impacts procurement process, type of agreement and ability to accept an award or issue a subaward
 - ▶ Projects that arise from discussions in which OSPA has not been a party may not be accepted by the University
- ▶ Advice: involve OSPA in initial discussions with potential funders and subawardees
 - ▶ Do not negotiate with a funder and/or a subrecipient organization without OSPA involvement
 - ▶ OSPA must conduct risk assessment of subawardees

Subrecipient monitoring

- ▶ New requirements for monitoring the performance and fiscal administration of subawardees
- ▶ Implication - more information will be required of subawardees during the proposal process and during the project period
 - ▶ May require more time to get subagreements in place
- ▶ OSPA will develop process and tools to monitor subawardees
 - ▶ PI will need to closely monitor performance and relationship between performance and financial reporting of subawardee

Final performance reports

- ▶ Final performance reports on most federal projects are due no later than 90 days after the close of a project
 - ▶ Some agencies may have more stringent requirements
- ▶ Implications - Agencies will have the ability to refuse to accept late reports, which can have serious consequences to a researcher's future funding
- ▶ Advice: Submit reports well in advance of the deadline, or request a no cost extension from the agency (with programmatic justification)
- ▶ University under tighter requirements to assure compliance with UG requirements
- ▶ OSPA will reinstitute its final report reminders
- ▶ PIs must provide a copy of the final performance report to OSPA

Project closeout

- ▶ On most federal awards **all** required fiscal reporting and documentation is required to be submitted **no later than 90 days after the project end date**
 - ▶ Some agencies may have a more stringent requirement
- ▶ Implication - Will require careful monitoring of program expenses and management of staffing and expenditures by the PI and Fiscal Officer to assure that all costs are allowable, allocable and incurred prior to the end date of a project
 - ▶ There will be less time to process cost transfers at the close of a project
 - ▶ Earlier internal deadline for completing cost transfers, to allow time to compile the final fiscal report
 - ▶ Early deadline for subawardees to submit fiscal reporting and invoicing
 - ▶ Late billings from subs may be declined

Other items

- ▶ Computer purchases - can be expensed as direct cost
 - ▶ Consult with OSPA during budget preparation
- ▶ Administrative costs - may be able to budget as direct cost
 - ▶ Consult with OSPA during budget preparation
- ▶ Procurement - state regulations are generally more restrictive
 - ▶ Always follow more restrictive policy
- ▶ Effort reporting - burden is on the FO to assure that sponsored project staff do not exceed 100% effort
 - ▶ All projects must include effort
- ▶ 72 hour proposal submission policy
- ▶ Fringe benefit rate - 54.7% effective July 1, 2015

Resources

- ▶ OSPA What's New page: <http://ospa.siu.edu/index.html>
- ▶ OSPA Announcements page: <http://ospa.siu.edu/announcements/index.html>
- ▶ Sponsored Project Guide:
http://ospa.siu.edu/_common/documents/Sponsored-Project-Guide.pdf
- ▶ Grant and Contract Accounting webpage: <http://ospa.siu.edu/manage/Grant-Contract-Accounting.html>
- ▶ Uniform Guidance 2 CFR 200: http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
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