

OMB Uniform Guidance Summary

Section	New Requirement	Required Action for Compliance	Office Responsible for required action
General Provisions			
200-110 - Effective Date	The UG is effective 12/26/2014	None	N/A
200.112-Conflict of Interest	Requires disclosure to the awarding agency of potential conflicts of interest in accord with that agency's policy. The conflict of interest policy in 2 CFR 200.112 refers to conflicts that might arise around how a non-Federal entity expends funds under a Federal award. These types of decisions include, for example, selection of a subrecipient or procurements as described in section 200.318.	Review Agency implementation policies.	OSPA
		Review University policies and update as needed.	Cost Analysis
Administrative Requirements for Recipients			
200.203 - Notice of Funding Opportunities	Notice of funding opportunities are to made available for at least 60 days but no less than 30 days.	None	N/A
200.301 - Standards for Financial and Performance Measurement	OMB-approved governmentwide standard information collections such as RPPR, are acceptable.	None	N/A
200.303 - Internal Controls	Requires recipients to have internal controls in compliance with COSO's Internal Control Integrated Framework and the GAO's Standards for Internal Control in the Federal Government ("Green Book").	Controller's office will review existing policies and compare to COSO and the Green Book and update policies as needed.	Cost Analysis
200.307 - Program Income	1. The definition of Program Income includes "license fees and royalties on patents and copyrights". The UG is inconsistent with the Bayh-Dole Act with regard to licensing/royalty revenue.	COFAR indicated in recent FAQ that "license fees and royalties on patents and copyrights" should not be included in the definition of program income.	N/A
	2. If the Federal agency does not specify in its regulations or the terms and conditions of the Federal award how program income is to be used, the Addition method must apply. The default method of Addition has been added to the language where in A-110, the Addition method was not specified as a default.	None	N/A
200.313 - Equipment	Property records must contain "percentage of Federal participation in the project costs for the Federal award under which the property was acquired and must contain "use" of the equipment. COFAR indicated in the FAQs issued on 8/29/14, the requirements for property records have not substantively changed in the Uniform Guidance. Non-Federal entities are not expected to change their equipment inventory systems or the data elements contained in those systems, if they are in compliance with the current requirements in Circular A-110.	None	N/A
200.319 - Competition	Prohibits the use of statutorily imposed state or local geographical preferences in the procurement.	Based on the outcome of the FAQ, we will review policies and update as needed. We will also contact State to see if they have any guidance on this.	Cost Analysis
200.320 - Methods of Procurement	A prescriptive list of 5 procurement methods are provided including small purchase procedures which required purchases over \$3,000 to be competitive in some way.	COFAR issued FAQs granting 1 year grace period to give research community time to review additional options for implementation. Implementation is required by 7/1/2016. Based on the outcome of the FAQ, we will review policies and update as needed.	Cost Analysis, OSPA, Procurement
200.330 - Vendor vs Subrecipient Classification	Each agency may supply and report pass-through entities to comply with additional guidance to support their classifications. May require that the Sub vs Vendor checklist be completed with each subcontract.	We will review all Federal agency implementation regulations for further guidance.	OSPA
		We will also update University policies as needed.	Cost Analysis

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200.331 - Increased burden for subaward issuance.	1. Mandatory list of data elements required to be included in the subaward	Amend current subcontracts or obtain updated FDP Subaward document.	OSPA
	2. Must include required reports from Sub in the subaward document (progress reports, financial reports, etc.)	Add reporting requirements to subaward template if not included in FDP template.	OSPA
	3. Increase burden in subrecipient monitoring including review performance reports	OSPA should obtain certification from the PI stating that performance reports have been received and reviewed.	OSPA
200.331 - F&A Improvements	Sponsors are obligated to honor subrecipient's negotiated F&A rates. The University is also required to honor all subrecipient negotiated F&A rates on federally funded subawards. If the subrecipient does not have a negotiated rate, then the diminimus rate of 10% is used unless otherwise negotiated.	None	N/A
200.332 - Fixed Amount Subawards	2. \$150,000 limit on fixed price subawards. Prior written approval is required also.	None	N/A
200.343 - Closeouts	All Final reports are due no later than 90 calendar days after the end of the period of performance (POP) unless an extension is granted. If no extension is granted, LOC draws or reimbursement request are also required to be submitted no later than 90 calendar days after end of POP.	Update University policies as needed.	Cost Analysis
Cost Principles			
200.407 - Prior Written Approval	This refers to reasonableness and allocability of certain items of costs which are difficult to determine. The non-federal entity may seek the prior written approval of the federal agency in advance of the incurrence of the special or unusual costs.	None	N/A
200.413 - Direct Charge of Clerical and Admin Salaries	Direct charging of these costs may be appropriate only if all of the conditions listed are met, such as including the costs in the budget or obtaining prior approval from the federal agency.	If these costs are to be charged on a grant, we will have to review and/or change the way we include these in the F&A proposal. Policies will be updated to reflect new rule.	Cost Analysis
200.430 - Compensation - personal services	Removed examples of "certifications"; however, emphasizes "internal controls".	We will continue to follow our current process of certifying EVRs for the foreseeable future. We will monitor new practices and see if they are accepted by external auditors and federal agencies.	Cost Analysis
200.431 - Compensation - fringe benefits	Would require changes to current practice (terminal leave, unemployment, post-retire health, etc.). Suggests that these types of benefits should be charged as indirect costs when the cash-basis is used.	None. Per COGR, COFAR will make a technical correction to the UG removing the "Indirect Cost" language.	N/A
200.453 - Materials and Supplies	In the specific case of computing devices, charging as direct costs is allowable for devices that essential and allocable, but not solely dedicated, to the performance of the Federal award.	Update University policies as needed.	Cost Analysis
200.461 - Publication Costs	Anticipated publication costs are allowable costs after the award end date but before closeout. Cost must be consistently charged as direct costs.	None	N/A
200.463 - Recruiting Costs	Costs associated with visas when critical skills are needed for a specific award may be proposed and charged as a direct cost. Short-term visa costs are generally allowable expenses that may be proposed as direct costs. Since the short-term visas are issued for a specific period and purpose, they can be clearly identified as directly connected to work performed on a Federal award.	None	N/A