

UNIFORM GUIDANCE IMPLEMENTATION

Presented by Mark A. Boyer
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Uniform Guidance

- ❖ OMB is combining 8 federal circulars into a single document referred to as Uniform Guidance, including A-110, A-21, A-122 and A-133
- ❖ The new circular becomes effective December 26, 2014
- ❖ Federal Agencies will release their implementation plans prior to the deadline
- ❖ OSR will provide guidance in the impacts of the new circular and agency implementation plans as it becomes available

Uniform Guidance Goals

1. Eliminating Duplicative and Conflicting Guidance
2. Focusing on Performance Over Compliance for Accountability
3. Encouraging Efficient Use of Information Technology and Shared Services
4. Providing for Consistent and Transparent Treatment of Costs
5. Limiting Allowable Costs to Make Best Use of Federal Resources
6. Strengthening Oversight
7. Targeting Audit Requirements on Risk of Waste, Fraud, and Abuse

Fred Hutch Uniform Guidance Steering Committee

- ❖ OSR – Mark Boyer, Shannon Lysen
- ❖ Accounting – Chris Bundesmann, JoAnn Staheli
- ❖ Materiel Management – Mark Burch
- ❖ FPA – Herb Bone, Lisa Nichols
- ❖ Consultant to OSR – Sara Judd

Role of Steering Committee

- Determine the impact of the new regulations on existing policies and processes
- Revise affected policies and procedures and provide associated training materials as needed
- Develop a comprehensive Center-wide implementation plan
- Develop and implement an effective communication plan

Uniform Guidance Information Session

Review of Fred Hutch Quick Guide
“Major Changes Affecting Proposal Budgets
and Charging of Direct Costs”

Wednesday, October 29th, 9:00-11:00
Arnold Building Rooms M1-A305/307

Visit our OSR website for [Uniform Guidance](#) updates

Proposal Preparation Impacts

- Direct Charging of Administrative Salaries
- Computing Device Purchase Less Than \$5,000
- Short-term Visa Costs
- Fixed Price Subawards
- F&A

Direct Charging of Administrative/Clerical Salaries

All conditions must be met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; AND
4. The costs are not also recovered as indirect costs.

Computing Device Purchases Less Than \$5,000

Allowable if less than \$5,000 if the following conditions are met:

1. Computing Device is essential to accomplish a specific aim of the project;
2. Computing Device is above what is normally provided as the Center standard; AND
3. Computing Device is charged to the grant in relative proportion to its use on the project.

Short-term Travel Visa Costs

Allowable under specific circumstances:

- Issued for a specific period of time and purpose.
- Can be directly identified with work to be performed on the project or activity.

Long-term visa costs are not allowable as direct costs.

Fixed Price Subawards

Subawards may be issued as fixed price only if:

- ❑ The total value is \$150,000 or less, and meets specific criteria.
 - Agency prior approval is required for the issuance of fixed price subawards.

Budget Justification:

- ❑ Include a statement for any fixed price subaward: *“This proposed subaward meets the requirements in Uniform Guidance, subpart C-200.201(b) and will be issued as a fixed price subaward. Inclusion of the proposed intent to issue a fixed price subaward and the subsequent award by agency will be considered prior agency approval.”*

Facilities & Administrative Costs on Subawards

Subrecipient's negotiated F&A rate must be used

- ❑ Unless the sponsor has a published F&A cap as part of the funding announcement.
- ❑ Absent a negotiated rate, a *de minimis* 10% rate may be used or the subrecipient can request the negotiation of a rate with Fred Hutch.
- ❑ Upon receipt of the subrecipient's budget, ensure F&A rate used is subrecipient's negotiated rate.

Questions?

THANK YOU



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