

WCMC Implementation Plan for The Uniform Guidance (2 CFR Part 200)

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Weill Cornell Medical College

RAPID Meeting

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THE UNIFORM GUIDANCE

Today's Agenda

- I. Uniform Guidance (UG): What is its purpose, objectives, and goals?
- II. Uniform Guidance History & Timeline
- III. Highlights of the UG
- IV. Federal agency(ies) UG implementation response
- V. WCMC's UG implementation plan



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Purpose & Objectives of Final Uniform Guidance

PURPOSE

Provides a government-wide framework for grants management which will be complemented by additional efforts to strengthen program outcomes through innovative and effective use of grant-making models, performance metrics, and evaluation.



OBJECTIVE

To streamline the rules and regulations for federal awards, to reduce both administrative burden and to mitigate the risk of waste, fraud, and abuse of federal funding for non-federal entities receiving Federal awards.



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Goals and Intended Impact

1. Eliminate Duplicative and Conflicting Guidance
2. Performance over Compliance for Accountability
3. Efficient Use of IT and Shared Services
4. Consistent and Transparent Treatment of Costs
5. Limiting Costs for Best Use of Federal Services
6. Standard Business Processes & Data Definitions
7. Family Friendly Policies
8. Stronger Oversight
9. Target Audits on Risk of Waste, Fraud and Abuse



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History & Timeline

- December 26, 2013: The OMB, COFAR, and eight (8) Federal-awarding agencies published the joint interim final rule of *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*

more commonly known as

“Super Circular”

“Omni Circular”

“Title 2 CFR, Subtitle A, Chapter II, Part 200”

****The Uniform Guidance****

- June 26, 2014: As mandated by OMB, Federal granting agencies required to release their UG implementation plans to OMB with final versions published on or before 12/26/2014.



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History & Timeline

- December 19, 2014: HHS published in the Federal Register, the interim final rule adopting OMB's final guidance in 2 CFR part 200.
- December 26, 2014: **Final** Uniform Guidance went into effect.

➤ **NSF** published its UG implementation plan in through its Proposal and Award Policies and Procedures Guide (PAPPG) on 11/20/2014.

➤ **NIH** published its **interim** guidance to implement UG on 02/05/2015.

Agency-specific UG implementation effective December 26, 2014.



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Highlights Part I

In the past...

...there were three Office of Management and Budget (OMB) circulars that provided guidance on the management of awards subject to federal government administrative requirements, cost principles, and audit requirements: A-21 (cost principles), A-110 (administrative requirements), and A-133 (audit requirements).

Today...

...the UG replaces eight (8) previous OMB circulars (which include A-21, A-87, A-89, A-102, A-110, A-122, A-133 and Circular A-50/Single Audit Act) into one uniform circular.



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Highlights Part II

- UG is comprised of one (1) Preamble and six (6) Subparts:

Preamble - [Major Policy Reforms](#)

1. Subpart A (§200.0 - §200.99) - [Acronyms and Definitions](#)
2. Subpart B (§200.100 - §200.113) - [General Provisions](#)
3. Subpart C (§200.200 - §200.212) - [Pre Award Requirements](#)
4. Subpart D (§200.300 - §200.345) - [Post Award Requirements](#)
5. Subpart E (§200.400 - §200.475) - [Cost Principles](#)
6. Subpart F (§200.500 - §200.521) - [Audit Requirements](#) (includes Appendices I-XI)

- All terms and conditions outlined in the Subparts of the UG applies to new awards and additional/incremental funding awarded on or after 12/26/2014.
 - Subpart F (audit requirements) will be effective July 1, 2015
 - Procurement requirements are deferred to July 1, 2016



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Highlights Part III

- Many of the UG Subparts will appear familiar since the guidance originated from familiar OMB circulars (i.e., A-21 and A-110).
- Certain Subparts are new or include significantly different terms from original OMB circular guidance
 - Changes to allowable costs (allowance of certain computing devices as well as administrative/clerical salaries)
 - Encouragement of family friendly policies (dependent care costs)
 - Increase of the Single Audit threshold to \$750,000
- Some Subparts of the UG *may* appear new since the guidance originated from unfamiliar OMB circulars (§200.317- §200.326 *Procurement*).



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Federal Agencies Implementation Response

- ✓ To-date **27** federal granting agencies have adopted the Uniform Guidance (2 CFR part 200)

- ✓ **21** federal granting agencies have partnered to develop a **federal-wide** Research Terms and Conditions (RTCs) companion document to provide additional clarity for select provisions consistent with the UG

- ✓ Until the federal-wide RTC is published (**months away!**) each Federal agency has been encouraged to develop their own Interim Terms and Conditions

CFR Part	FEDERAL AGENCY
300-399	DEPARTMENT OF HEALTH AND HUMAN SERVICES (NIH INTERIM)
400-499	DEPARTMENT OF AGRICULTURE
600-699	DEPARTMENT OF STATE
700-799	AGENCY FOR INTERNATIONAL DEVELOPMENT
800-899	DEPARTMENT OF VETERANS AFFAIRS
900-999	DEPARTMENT OF ENERGY
1000-1099	DEPARTMENT OF TREASURY
1100-1199	DEPARTMENT OF DEFENSE (INTERIM)
1200-1299	DEPARTMENT OF TRANSPORTATION
1300-1399	DEPARTMENT OF COMMERCE
1400-1499	DEPARTMENT OF THE INTERIOR
1500-1599	ENVIRONMENTAL PROTECTION AGENCY
1800-1899	NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
2300-2399	SOCIAL SECURITY ADMINISTRATION
2400-2499	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
2500-2599	NATIONAL SCIENCE FOUNDATION
2600-2699	NATIONAL ARCHIVES AND RECORDS ADMINISTRATION
2700-2799	SMALL BUSINESS ADMINISTRATION
2800-2899	DEPARTMENT OF JUSTICE
2900-2999	DEPARTMENT OF LABOR
3000-3099	DEPARTMENT OF HOMELAND SECURITY
3100-3199	INSTITUTE OF MUSEUM AND LIBRARY SERVICES
3200-3299	NATIONAL ENDOWMENT FOR THE ARTS
3300-3399	NATIONAL ENDOWMENT FOR THE HUMANITIES
3400-3499	DEPARTMENT OF EDUCATION
3600-3699	OFFICE OF NATIONAL DRUG CONTROL POLICY, EXECUTIVE OFFICE OF THE PRESIDENT
5900-5999	GULF COAST ECOSYSTEM RESTORATION COUNCIL

As of 3/12/15



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WCMC UG Implementation Plan

- Identify WCMC personnel to chair steering committee and workgroups.
- Analyze changes in UG and assess changes needed to existing policies and procedures.
- Continually review agency-specific implementation plans.
- Create WCMC UG website to disseminate information and to keep research community apprised of updates real-time.
- Create checklists highlighting important changes for pre-award and post-award changes imposed by UG for research community.
- Training/workshops will occur on an ongoing basis...stay tuned!



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WCMC UG Implementation Team: Steering Committee (SC)

- WCMC-UG Steering Committee convened in 2014 and is comprised of campus experts in the fields of pre-and post-award administration, costing policy, audit, purchasing and equipment management from central administration.

SC Charge:

1. Provide leadership, oversight, and direction to assigned workgroup(s).
2. Develop and assess overall progress of the WCMC UG implementation and perform necessary tests of compliance.
3. Assess scope of new regulations vis-à-vis WCMC policy and procedures.

<u>Team</u>	<u>Title</u>	<u>UG Team Role</u>	<u>UG Subpart(s)</u>
Lewis, Michelle	Director, Research Administration	Chair - UG Implementation	A-F, Appendices
Schwartz, Joseph	Financial Controller	Co-Chair - Finance	D, E, F Appendix: 8, 10, 11
Squicciarini, Cara	Asst. Controller	Wrkgp Co-Chair - Finance	D, E, F Appendix: 8, 10, 11
Walsh, Edward	Sr. Director, Financial Analysis	Co-Chair - Fin. Analysis	D, E Appendix: 3, 4,
Wong, Julie	Asst. Director, Financial Analysis	Wrkgp Co-Chair - Fin. Analysis	D, E Appendix: 3, 4,
Garriga, Adam	Managing Director, Business Operations	Co-Chair - OSRA	C, D, E Appendix: 1,2,8
Frain, John	Director, Procurement	Co-Chair - Procurement	D



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WCMC UG Implementation Team:
Steering Committee Priorities

Procurement
Standards

Subrecipient
Monitoring &
Management

Closeout

Indirect costs

Time & Effort
Reporting

Prior
Approvals /
Allowability of
costs



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WCMC UG Implementation Team: Steering Committee Deliverables

1. Formal guidance disseminated to PI's and RA's on what they need to know
2. Launch of WCMC UG Website
3. Creation of Workgroup assessment report
4. Inventory of FAQs (will be posted on the web)
5. Campus Action: WCMC interim plan April 2015



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WCMC UG Implementation Team:

Workgroups (WG) & Department Contributor (DC)

- WCMC-UG workgroups are comprised of central and departmental campus experts in the fields of pre-and post-award administration, costing policy, audit, purchasing and equipment management.

<u>Team</u>	<u>Title</u>	<u>UG Team Role</u>	<u>WCMC Dept.</u>	<u>UG Subpart(s)</u>
Lewis, Michelle	Director, Research Administration	Chair - UG Implementation	Dean's Office	A-F, Appendices
Schwartz, Joseph	Financial Controller	Co-Chair - Finance	Finance	D, E, F Appendix: 8, 10, 11
Squicciarini, Cara	Asst. Controller	Wrkgrp Co-Chair - Finance	Finance	D, E, F Appendix: 8, 10, 11
Paray, Melissa	Manager, Grants & Contracts Accounting	Wrkgrp Member - Finance	Finance	D, E, F Appendix: 8, 10, 11
Walsh, Edward	Sr. Director, Financial Analysis	Co-Chair - Fin. Analysis	Financial Analysis	D, E Appendix: 3, 4,
Wong, Julie	Asst. Director, Financial Analysis	Wrkgrp Co-Chair - Fin. Analysis	Financial Analysis	D, E Appendix: 3, 4,
Garriga, Adam	Managing Director, Business Operations	Co-Chair - OSRA	OSRA	C, D, E Appendix: 1,2,8
Cardona, Angelica	Asst. Director, OSRA Post-Award	Wrkgrp Member - OSRA Post	OSRA	D, E Appendix: n/a
Lane, Amy	Asst. Director, OSRA Pre-Award	Wrkgrp Member - OSRA Pre	OSRA	C, D, E Appendix: 1,2,8
Hunt, Stephen	Asst. Director, Policy, Compliance & Audit	Wrkgrp Member - OSRA Sub's	OSRA	C, D, E Appendix: 1,2,8
Frain, John	Director, Procurement	Co-Chair - Procurement	Procurement	D
TBN, Dept Contributor (3-4 FTEs)		Wrkgrp Member	TBN	
TBN, ITS/SAP SME		Wrkgrp Member	TBN	

➤ WG Charge:

1. Recommend actions needed at the system-wide and local levels for WCMC policy/procedures to adapt to the UG terms and conditions.

➤ DC charge:

1. Representatives from the research community who volunteer to provide feedback on the WCMC UG Implementation Plan and tools.
2. Serve as champions in getting the word out about UG.



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What PI's & Admin's need to know

- Until WCMC policy and guidance is brought into conformance with the new federal rules, the UG will take precedence unless agency-specific guidance and or WCMC policy and/or guidance states otherwise.
- Existing Federal awards will continue to be governed by the T&C's under which they were awarded.
- NIH: Interim guidance applies to all NIH award instruments, award mechanisms (i.e., R01, P50), and special programs **except** for Kirchstein-NRSA individual fellowship awards (most recent NIHGPS 2013 guidelines apply).
- More reference tools will be forthcoming.



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What's next?

- Engage the research community more regularly to discuss the UG in micro detail.
- Steering committee will meet bi-weekly and the workgroups weekly to wrap up the UG review in its entirety and inventory what policies and procedures are needed to articulate WCMC's implementation of UG.
- Research Administrator's interested in serving as a workgroup member should contact Michelle.
- Get WCMC UG website up and running.
- Ultimate goal: Roll out WCMC UG Implementation Report.



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but...



There is a lot of work
to do!



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Key sites to bookmark

Uniform Guidance:

[http://www.ecfr.gov/cgi-bin/text-idx?
SID=ee873e1aa906cf3b0d7474d25be3b5a9&node=2:1.1.2.2.1&rgn=div
5](http://www.ecfr.gov/cgi-bin/text-idx?SID=ee873e1aa906cf3b0d7474d25be3b5a9&node=2:1.1.2.2.1&rgn=div5)

NIH Interim Terms & Conditions:

[http://grants.nih.gov/grants/policy/NIH%20Interim%20Grant%20General
%20Conditions.pdf](http://grants.nih.gov/grants/policy/NIH%20Interim%20Grant%20General%20Conditions.pdf)

NSF Policy & Award Procedure Guide:

<http://www.nsf.gov/pubs/policydocs/pappguide/nsf15001/index.jsp>



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Questions???

For any inquiries or guidance on the applicability of the UG to your award(s), please send your inquiries to the WCMC UG designated mailbox:

UniformGuidance@med.cornell.edu

Or call

646-962-4035

