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

Michelle A. Lewis, Director of Research Administration
Monday, March 16, 2015
RAPID Meeting
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
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”

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• 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.
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…

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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).
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.

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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.

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<th>UG Team Role</th>
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<td>Lewis, Michelle</td>
<td>Director, Research Administration</td>
<td>Chair - UG Implementation</td>
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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.

### 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=div5


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