

Uniform Guidance- What is CSM doing?



- Implementation group:
 - Ralph Brown
 - Vicki Nichol
 - Roger Cusworth
- Effective 12/26/14 – one award received
- New procurement guidelines – grace period to 7/1/16
- Policy review and development underway at CSM
- CSM Cost Accounting Standards Disclosure Statement
- F&A rate proposal

Uniform Guidance – What do faculty need to know?



- Cost Sharing
- Direct charging of administrative and clerical salaries
- Direct charging of computing devices
- Publication costs
- Sub awards and subrecipient monitoring responsibilities
- Procurement requirements
- Faculty Disengagement
- Performance and financial reporting

Cost Sharing



- Under research proposals, voluntary committed cost sharing is not expected and cannot be used as a factor during merit review, but may be considered if it is both in accordance with agency regulations and specified in the notice of funding opportunity.

Administrative and Clerical Salaries



The salaries of administrative and clerical staff should **normally be treated as indirect (F&A) costs**. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- The requirement that the cost is “integral” means the services are essential, vital, or fundamental to the project or activity. Stanford University

Computing Devices



- Computing devices with a value $< \$5000$ have been redefined from non-capital equipment to supplies. Charging computing devices as a direct cost is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a specific award.

Publication costs



- The award may be charged after the end of the period of performance, but before closeout, for the costs of publication or sharing research results.

Sub awards and Subrecipient monitoring



Minimum **monitoring responsibilities** to ensure that the subaward is used for authorized purposes; in compliance with statutes, regulations, and terms and conditions, and that the performance goals are achieved:

1. Review financial and programmatic reports;
2. Ensure that the subrecipient takes appropriate action on all deficiencies;
3. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient.

Procurement requirements



The acceptable methods of procurement are micro-purchases; small purchase procedures; sealed bids; competitive proposals; noncompetitive proposals (sole source).

- Micro-purchases (\leq \$3K) require documentation only.
- Purchases between \$3K and \$150K (Simplified Acquisition Threshold) require price or rate quotations.
- Purchases over the SAT require a cost or price analysis.
- Sole sourcing requires increased documentation and, possibly, agency approval.

Faculty Disengagement



- Prior approvals required for one or more of the following program or budget changes:
- Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior approval)
- Change in a key person specified in the application or the Federal award.
- The disengagement from the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator.

Performance and Financial Reporting



- The reports must compare accomplishments to objectives; give reasons why goals were not accomplished, if appropriate; and explain cost overruns or high unit costs.
- Within 90 calendar days of the end of the period of performance, the non-federal entity must submit all reports and liquidate all obligations as required by the terms of the award. Extensions may be requested and approved. All closeout actions should be completed no later than 1 year after receipt and acceptance of all required final reports.

Note: This puts an emphasis on the 90 day requirement and focuses on efficiency, rather than accuracy.