

# Uniform Guidance Implementation

## Federal Demonstration Partnership

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National Science Foundation  
WHERE DISCOVERIES BEGIN

# Speaker

**Jean Feldman**

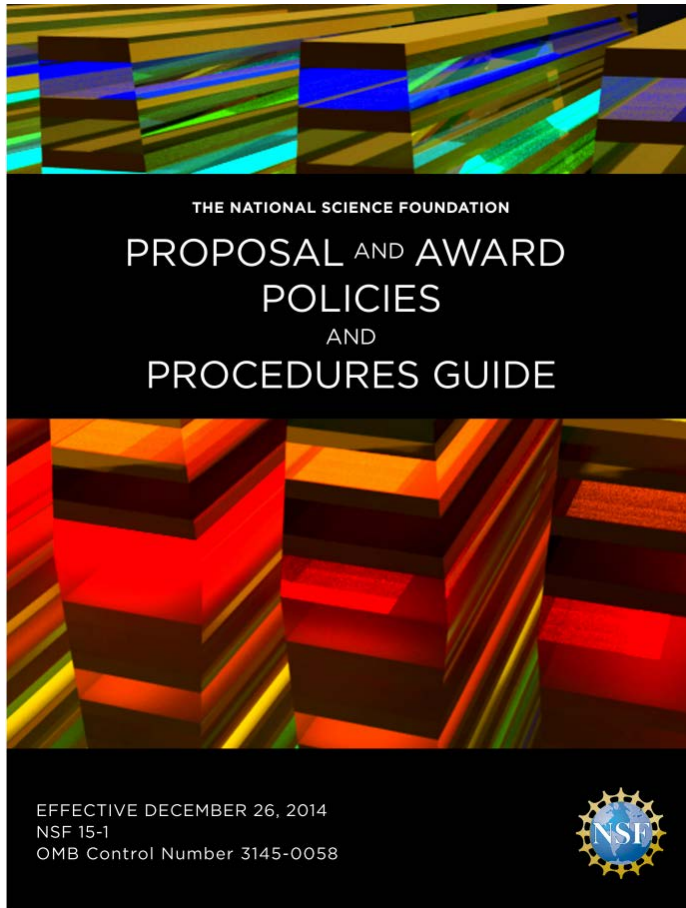
Head, Policy Office

Division of Institution & Award Support

Office of Budget, Finance & Award Management

[jfeldman@nsf.gov](mailto:jfeldman@nsf.gov)

# PAPPG – Uniform Guidance Implementation



- Effective for proposals submitted or due on or after December 26
- Effective for new awards and for funding amendments on existing awards made on or after December 26



# NSF Implementation Strategy

- Since the first issuance of OMB Circular A-110, NSF has always implemented the Circular requirements via policy rather than a regulation.
- 2 CFR § 200.106, Agency Implementation specifically permits OMB to approve use of alternative implementation strategies
- NSF requested, and, OMB approved NSF's use of a policy document to implement the Uniform Guidance
- NSF is the only agency which has been granted such authority.

# NSF's Implementation of the Uniform Guidance

- NSF received OMB approval to implement Uniform Guidance via the PAPPG.
- Draft PAPPG released for public comment through *Federal Register*, May 9 - July 8, 2014
- NSF published the PAPPG on November 20<sup>th</sup>, with an effective date of December 26, 2014
- NSF published revised Grant General Conditions that will be utilized for all awardees for new awards and funding amendments on existing awards made on or after December 26, 2014.
  - NSF intends to utilize the revised Research Terms and Conditions upon implementation.

# PAPPG – Uniform Guidance Federal Register Comments

- Draft PAPPG released for public comment through *Federal Register*, May 9 - July 8, 2014
- 54 responses from 18 different institutions/individuals
- 27 regarding GPG; 18 regarding AAG (with one duplicated in both); two “other”; and seven “concur with COGR memo of 07/01/14”

# PAPPG – Uniform Guidance Federal Register Comments

- Common topics:
  - Subawards and Subaward budgets
  - Indirect cost Application (and application of a 10% *de minimus* rate)
  - Grant closeout
  - Record retention and audit
  - Procurement

# PAPPG – Uniform Guidance Federal Register Response

- NSF took seriously all comments and tried to address them with PAPPG updates and clarifications
- A full comment/response document was required to be cleared by both OMB/OIRA and OFFM prior to issuance.



# PAPPG – Uniform Guidance

## Significant Changes to the GPG

- Administrative and Clerical Salaries & Wages
- Travel
- Participant Support
- Materials and Supplies
- Indirect Costs
- Risk Management Framework

# PAPPG – Uniform Guidance Significant Changes to the AAG

- NSF Award Conditions
- Notifications and Requests
- Cost Sharing

# Uniform Guidance - NSF Deviation

- Non-Use of the Federal Financial Report Data Elements
  - Award Cash Management Service (ACM\$) and NSF Program Income Reporting Worksheet implemented as NSF's primary financial data collection mechanisms

# Revision of the Grant General Conditions (GC-1), dated December 26, 2014 -- Highlights

- In the absence of Research Terms and Conditions, the GC-1 was modified to implement the new Uniform Guidance for use with all recipient types
  - Previously, the GC-1 was used with for-profit entities and State and local governments only
- Terminology modified throughout for consistency with the Uniform Guidance
- Prior approval requirements have been updated in Article 2

# Revision of the Grant General Conditions (GC-1), dated December 26, 2014 (Cont'd)

- Specific OMB FAQs have been highlighted throughout
- Participant support costs have been modified to require prior approval for additional categories of participant support costs not identified in approved budget
- Project Reporting Requirements have been clarified to specify when a report becomes “overdue”



# Revision of the Grant General Conditions (GC-1), dated December 26, 2014 (Cont'd)

- Expenditure reporting modified to establish the requirement that grantees must submit final financial disbursements no later than 120 days after the grant ends in the Award Cash Management Service.
  - This overrides the 90 days period identified in the Award & Administration Guide (AAG)
- Program Income Updated for consistency with AAG

**For More Information.....**

**Ask Early, Ask Often!**

**[policy@nsf.gov](mailto:policy@nsf.gov)**