

Key Comparisons: OMB Circulars and the Uniform Guidance

The Office of Management and Budget published the Uniform Guidance (UG) for the management of federal awards on December 26, 2013. The Uniform Guidance combines guidance that was previously contained in eight different OMB Circulars, including A-110, A-21, and A-133, and became effective on December 26, 2014. Awards must be subject to the Uniform Guidance in order for its requirements to apply. To know if your award is subject to the UG, check the Requirements tab in WISDM. For examples, [click here](#).

Key changes that impact proposing and management of federal awards include the following:

Subject	Previous Requirements	Uniform Guidance Requirements
Administrative and Clerical Salaries as Direct Costs on Awards	<ul style="list-style-type: none"> ○ Permissible in limited circumstances for major projects (per A-21, F.6.b.(2) and Exhibit C) 	<ul style="list-style-type: none"> ● Must be integral to the project ● Explicitly included in proposed budget or prior written approval from awarding agency required ● Individuals specifically identified with the project ● Costs not also recovered as F&A
Allowable Activities (normally direct costs if directly related to a Federal award)	<ul style="list-style-type: none"> ○ Delivering special lectures about specific aspects of the ongoing activity ○ Writing reports or articles ○ Participating in appropriate seminars ○ Consulting with colleagues and graduate students ○ Attending meetings and conferences 	<ul style="list-style-type: none"> ● Delivering special lectures about specific aspects of the ongoing activity ● Writing reports or articles ● Developing and maintaining protocols (human, animals, etc.) ● Managing substances/chemicals ● Managing and securing project-specific data ● Coordinating research subjects ● Participating in appropriate seminars ● Consulting with colleagues and graduate students ● Attending meetings and conferences
Charging of Computing Devices to Awards	<ul style="list-style-type: none"> ○ Must be specifically identifiable and solely dedicated to the project 	<ul style="list-style-type: none"> ● Computing devices <\$5,000 are supplies ● Must be essential and allocable, but not required to be solely dedicated to the performance of the award
Closeout	<ul style="list-style-type: none"> ○ 90 day deadline ○ Not strictly enforced 	<ul style="list-style-type: none"> ● 90-120 day deadline ● Strictly enforced
Cost Principles	<ul style="list-style-type: none"> ○ A-21 ○ Reasonable ○ Allocable ○ Allowable ○ Consistently treated ○ In accordance with the terms and conditions of the award 	<ul style="list-style-type: none"> ● Subpart E ● Necessary and reasonable ● Allocable ● Allowable ● Consistently treated ● In accordance with terms and conditions of award ● Consistent with institutional policies and procedures ● Adequately documented
Cost Sharing	<ul style="list-style-type: none"> ○ No prohibition on the consideration of voluntary cost share in merit review 	<ul style="list-style-type: none"> ● Cost sharing cannot be considered in merit review unless specified in funding opportunity



Key Comparisons: OMB Circulars and the Uniform Guidance *(continued)*

Subject	Previous Requirements	Uniform Guidance Requirements
Effort Reporting (UW-Madison's effort reporting system, ECRT, will continue to be employed)	<ul style="list-style-type: none"> ○ Per A-21, Section J.10. ○ Three examples of acceptable methods 	<ul style="list-style-type: none"> ● Per Subpart E, §200.430 ● Standards for documentation of personnel expenses ● Examples of acceptable methods have been omitted
PI Absences/Changes	<ul style="list-style-type: none"> ○ Prior approval required for an absence of more than 3 months or a 25% (or greater) reduction in the level of committed effort 	<ul style="list-style-type: none"> ● Prior approval required for disengagement from the project for more than 3 months or 25% reduction in effort ● Away from campus does not automatically mean that a PI is disengaged
Prior Approvals	<ul style="list-style-type: none"> ○ Most awards covered under Federal-wide Research Terms and Conditions 	<ul style="list-style-type: none"> ● New version of Research Terms and Conditions being prepared by Federal agency working group ● Some individual agencies have established grant conditions that include prior approval requirements ● See award document for prior approval requirements ● Prior approvals matrix for temporary UW-Madison use
Publication Costs	<ul style="list-style-type: none"> ○ Allowable when incurred within award period 	<ul style="list-style-type: none"> ● Publication costs allowable during period of performance <u>and</u> between end of period of performance and award closeout
Purchasing (Implementation of UG requirements delayed until July 1, 2017; Current UW-Madison Purchasing Policies and Procedures apply until 7/1/2017)	<ul style="list-style-type: none"> ○ Per A-110 	<ul style="list-style-type: none"> ● Implementation of UG requirements delayed until July 1, 2017 ● Current UW-Madison Purchasing Policies and Procedures apply until 7/1/2017 ● New requirements for documentation of competition dependent on purchase price ● No documentation for micro-purchases (<\$3,000) ● Evidence of quotes (or use of strategically-sourced vendor): >\$3,000
Subawards	<ul style="list-style-type: none"> ○ Prime recipients responsible for monitoring subawards ○ Prime recipients shall ensure that subrecipients have met audit requirements 	<ul style="list-style-type: none"> ● Subrecipient versus contractor determination must be documented ● Subrecipient risk assessment must be performed to determine appropriate monitoring ● Prescriptive monitoring requirements, including financial and performance reports, as well as audits

This document will be updated as new information becomes available. Please send any questions to ug@rsp.wisc.edu.

