

ORA Highlights on Uniform Guidance (UG)

1. What is the UG?

On December 26, 2013, the Office of Management and Budget (OMB) issued the Uniform Administrative Requirements, Cost Principles and Audit Requirements (Uniform Guidance or 2 CFR 200). The Uniform Guidance (UG) streamlines and supersedes guidance previously contained in eight separate OMB Circulars.

For Institutions of Higher Education, like the University of Miami, the UG supersedes OMB Circulars A-110, A-21 and A-133. Included in the new guidance are uniform administrative requirements (pre and post award), cost principles, audit requirements and definitions.

2. What is the effective date?

Applies to new awards and incremental funding awarded on or after December 26, 2014.

3. What do we not know?

What will be included in the Federal agencies' implementation regulations?

4. What are some concepts that changed due to the UG?

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|----------------------------|---|
| a. Subawards | f. Publication Costs |
| b. Closeouts | g. Cost Sharing |
| c. Administrative Salaries | h. Treatment of Vacation at Termination Costs |
| d. Computing Devices | |
| e. PI/PD Disengagement | |

a. What are the changes concerning Subawards?

Fixed Price Subawards require prior approval and limit each subaward to \$150,000.

b. What are the changes concerning Closeouts?

Financial reports within 90 days including all final revisions within 120 days.

c. What are the changes concerning Administrative Salaries?

- Now allowable: without being a major project
- The costs must be "integral," which means that the services are essential, vital, or fundamental to the project or activity

* d. What are the changes concerning Computing Devices?

- Now considered a "supply"
- Devices under the lesser of \$5000 (UM is \$2500)
- Essential and allocable, but not solely dedicated, to the performance of a Federal award
- Must justify use if not solely dedicated
- Then allocate costs if not sole use



e. What are the changes concerning PI/PD Disengagement?

New language added to reflect that project directors can be away from campus and remain engaged in the project at the proposed and awarded levels.

f. What are the changes concerning Publication Costs?

We can charge anticipated publication charges that will occur outside of the period of performance.

g. What are the changes concerning Cost Sharing?

Cost sharing cannot be used during the merit review of proposals, unless specified in a notice of funding opportunity.

h. What are the changes concerning Treatment of Vacation at Termination costs for Federal awards?

- Vacation at termination
- No longer charged as a direct cost

5. What can I do during this transition period?

Also notable, Federal awards received before December 26, 2014 must continue to follow the requirements in OMB A-21, while new awards will follow the UG requirements.

Learn about the Uniform Guidance as it unfolds:

- Check ORA Website often
- New policies will be announced

UG Workshop Dates:

Medical Campus – December 8, 2014 from 1 p.m. – 5 p.m. at the Miami Project Lois Pope Life Center (7th Floor Auditorium).

Coral Gables Campus – December 17, 2014 from 9 a.m. 1 p.m. at the School of Business Storer Auditorium.

Visit the ORA website at www.miami.edu/ora

UNIVERSITY OF MIAMI PAYMENT MATRIX

PAYMENT TYPE	PO	PCARD	eCHECK	eBERF/TRAVEL CARD	COMMENT
ABSTRACT FEES/JOURNAL PUBLICATION COSTS			X		EXAMPLE: FEES FOR PUBLISHING YOUR ARTICLE IN SCHOLARLY PUBLICATION. <u>NOTE:</u> PRINTING COSTS MUST BE PROCESSED THROUGH A PO.
ADVERTISING COSTS	X	X			
AWARDS/PRIZES/STIPENDS - STUDENTS	X		X		EXAMPLE: RECEPTION FOR INCOMING STUDENTS EXAMPLE: RESERVING A TABLE AT A CHARITABLE GALA OR EVENT.
CATERING					<u>NOTE:</u> ALL CHARITABLE CONTRIBUTIONS MUST BE APPROVED BY THE APPROPRIATE VP.
CHARITABLE CONTRIBUTIONS			X		
CONSULTING - ALL	X				
DUES - PROFESSIONAL, CIVIC, COMMUNITY ORG.	X	X	X		<u>NOTE:</u> EVENTS INVOLVING A CATERER AND/OR CONTRACT MUST BE PROCESSED THROUGH A PO. (SEE CATERING)
ENTERTAINMENT - MEALS				X	<u>NOTE:</u> EVENTS INVOLVING A CONTRACT MUST BE PROCESSED THROUGH A PO.
ENTERTAINMENT - OTHER				X	EXAMPLE: MEDICAL EQUIPMENT EXAMPLES: OFFICE COMPUTER, PRINTER, CALCULATOR *PCARD CAN BE USED FOR MINOR EQUIPMENT PURCHASES UNDER \$2000.
EQUIPMENT - CAPITAL	X				EXAMPLES: OFFICE DESK, TABLE, CHAIR
EQUIPMENT - MINOR (under \$2,500)	X	X*			
FINES/PENALTIES			X		
FURNITURE	X				
GAME OFFICIALS (ATHLETICS)			X		
GOVERNMENT AGENCY FEES		X	X		
HONORARIUM			X		
INSURANCE PREMIUMS	X				
JMH RESIDENT PAYMENTS	X				
LEGAL SETTLEMENTS			X		
LICENSE - PROFESSIONAL		X	X		EXAMPLE: AGENCY FOR HEALTH CARE ADMINISTRATION <u>NOTE:</u> SOFTWARE LICENSES MUST BE PROCESSED THROUGH A PO.
LODGING/HOTEL - EMPLOYEE				X	
LODGING/HOTEL - UM VISITOR	X		X	X*	*WHEN PAID FOR USING A UNIVERSITY EMPLOYEE'S TRAVEL CARD.
MEETING SUBSISTENCE		X		X	
MEMBERSHIP - PROFESSIONAL ORG.		X	X		
MEMBERSHIP - SOCIAL CLUB (ANNUAL DUES)	X				<u>NOTE:</u> MUST BE APPROVED BY PRESIDENT
MEMBERSHIP - SOCIAL CLUB (MONTHLY/OTHER FEES)				X	<u>NOTE:</u> MUST BE APPROVED BY PRESIDENT
PERFORMER - BAND, MUSICIAN	X		X		
PERMITS	X		X		

EXAMPLE: CUSTODIAN OF RESEARCH PARTICIPANT PAYMENTS

X

PETTY CASH

X

PHONE/COMMUNICATION CHARGES

X

POSTAGE

X**

PROMOTIONAL ITEMS

X

REFUNDS

X

REGISTRATION - CONFERENCE, SEMINAR

X

RENTAL - EQUIPMENT

X

RENTAL - ROOM

X

REPAIRS & MAINTENANCE

X

RESEARCH PARTICIPANT PAYMENTS

X

ROYALTY PAYMENTS

X

SERVICE - ALL

X

SOFTWARE

X

SUBCONTRACTS

X

SUBSCRIPTION - BOOK, MAGAZINE

X

SUNPASS CHARGES - UM VEHICLE

X

SUPPLIES - GENERAL

X

SUPPLIES - MEDICAL

X

SUPPLIES - MISCELLANEOUS

X

TABLE/CHAIR PURCHASE - NON-UM EVENTS

X

TRANSPORTATION - STUDENTS, EMPLOYEES, PATIENTS

X

TRAVEL ADVANCE FOR ELIGIBLE GROUPS

X

TRAVEL REIMBURSEMENT - OUTSIDE ENTITY

X

VISA APPLICATION FEES

X

*EXAMPLE: METER OR METERED MAIL

**EXAMPLE: POSTAGE STAMPS

EXAMPLES: TSHIRTS, UMBRELLAS, PENS

EXAMPLE: CONFERENCE PARTICIPATION

*EXAMPLE: RESERVING A NON-UNIVERSITY ROOM FOR AN OFFSITE BUSINESS PRESENTATION

EXAMPLES: CONSULTING, LEGAL, MEDICAL, OFFICE CLEANING, COURIER, PHOTOGRAPHY, TRANSLATION, PROFESSIONAL SERVICES

NOTE: CONSULT WITH THE CORPORATE CARDS OFFICE ON EXACT PROCEDURE & REQUIREMENTS.

NOTE: DEPARTMENTS MUST USE ESTABLISHED/APPROVED PROCESSES AND/OR VENDORS, WHEN APPLICABLE.

*EXAMPLE: OFFICE MAX CATALOG IN UUNET SHOULD BE USED FOR OFFICE SUPPLY PURCHASES

NOTE: RENTAL OR PHYSICAL PURCHASE OF TABLES AND CHAIRS FOR UM EVENTS MUST BE PROCESSED THROUGH A PO.

EXAMPLE: BUS CHARTER

EXAMPLE: PAYMENTS TO DEPARTMENT OF HOMELAND SECURITY

Project Year	Major Project	IDC Rate
03	No	50.00

NOTE: Sponsored account numbers can be reused. Therefore, when reviewing prior year activity for an account, be aware of the account title shown to ensure it corresponds with the award.

1995	1996	1997	1998	1999	2000	2001	2002
2003	2004	2005	2006	2007	2008	2009	2010
2011	2012	2013	2014	2015			

[Click here to download this information to a spreadsheet.](#)

Subcode	Description	Budget	Actual	Encumbrance	Soft Encumbrance	Balance
1011	FACULTY PAYROLL	28,521.00	34,459.19	0.00	0.00	-5,938.19
1031	RES&TRAINASSOCPAYROL	41,001.00	48,489.03	0.00	0.00	-7,488.03
1501	GRAD STUDNT PAYROLL	49,692.00	24,799.92	0.00	0.00	24,892.08
2011	CFB-FACULTY	8,318.00	7,828.56	0.00	0.00	489.44
2015	CFB-ADM/STAFF/OTHER	15,100.00	17,771.96	0.00	0.00	-2,671.96
2029	HEALTH INS - GRAD ST	1,500.00	438.40	0.00	0.00	1,061.60
3223	EQUIPMENT SUPPLIES	0.00	3,080.50	0.00	0.00	-3,080.50
3225	TECHNICAL SUPPLIES	0.00	6,633.99	0.00	0.00	-6,633.99
3235	EQUIP & FURNITURE NO	0.00	10,141.88	0.00	0.00	-10,141.88
3410	GRADUATE STUDENT SCH	14,121.00	4,150.00	0.00	0.00	9,971.00
3411	UNDERGRAD ACADEMIC S	0.00	0.00	0.00	0.00	0.00
3462	SPRING GRAD TUIT WAI	0.00	0.00	0.00	0.00	0.00
3611	EMPL.DOMEST.TRAVEL	6,278.00	6,523.78	0.00	0.00	-245.78
3712	GR&SUBCONT TOS\$25,000	25,000.00	25,000.00	0.00	0.00	0.00
3713	GR&SUBCONT OV\$25,000	112,221.00	112,197.94	0.00	0.00	23.06
3746	UNALLOC ALLOTMENTS	0.00	0.00	0.00	0.00	0.00
3801	REGISTR-CONF/SEMINAR	0.00	400.00	0.00	0.00	-400.00
3811	OTHER OUTSIDE SVCS.	3,046.00	0.00	0.00	0.00	3,046.00
3818	PUBLICATION COSTS	2,000.00	0.00	0.00	0.00	2,000.00
4213	UM TEMP SVCS SPON-CG	0.00	5,941.08	0.00	0.00	-5,941.08
6103	MOVABLE CAPITAL EQUI	51,431.00	52,830.00	0.00	0.00	-1,399.00
8101	INDIRECT COST	90,228.00	93,093.02	0.00	0.00	-2,865.02
Totals:		448,457.00	453,779.25	0.00	0.00	-5,322.25

Indirect Cost Calculation	
Total Actual Costs	\$ 453,779.25
Less actual IDC charged	\$ (93,093.02)
Less Costs not subject to IDC:	
Participant costs	
Movable Capital Equip #6103	\$ (52,830.00)
Tuition #3410, 3411,3461,3462,3463,3464	\$ (4,150.00)
Patients care costs	
Rental of Off-site facilities	
Subcontracts in excess of \$25K	\$ (112,197.94)
Total modified direct costs (TMDC)	\$ 191,508.29
IDC rate	50.0%
Correct IDC (TMDC *IDC rate)	\$ 95,754.15

Project Year	Major Project	IDC Rate
01	No	48.50

NOTE: Sponsored account numbers can be reused. Therefore, when reviewing prior year activity for an account, be aware of the account title shown to ensure it corresponds with the award.

1995	1996	1997	1998	1999	2000	2001	2002
2003	2004	2005	2006	2007	2008	2009	2010
2011	2012	2013	2014	2015			

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Subcode	Description	Budget	Actual	Encumbrance	Soft Encumbrance	Balance
1011	FACULTY PAYROLL	61,111.00	59,197.38	0.00	0.00	1,913.62
1521	HOURLYSTUD/CWS PAYR.	2,500.00	2,277.10	0.00	0.00	222.90
2011	CFB-FACULTY	14,084.00	13,753.16	0.00	0.00	330.84
3106	COMPUTER CONSULTING	0.00	509.55	0.00	0.00	-509.55
3219	INSTRUCT. SUPPLIES	0.00	509.77	0.00	0.00	-509.77
3223	EQUIPMENT SUPPLIES	1,384.00	2,368.48	0.00	0.00	-984.48
3225	TECHNICAL SUPPLIES	11,702.00	28,093.36	164.00	0.00	-16,555.36
3229	COPY/PUBL/PRINT-SUPP	0.00	120.13	0.00	0.00	-120.13
3233	CHEMICALS	0.00	719.07	0.00	0.00	-719.07
3235	EQUIP & FURNITURE NO	0.00	1,148.00	0.00	0.00	-1,148.00
3611	EMPL.DOMEST.TRAVEL	17,700.00	11,027.45	0.00	0.00	6,672.55
3613	NONEMPL DOMEST TRV	0.00	801.00	0.00	0.00	-801.00
3616	STUDENT TRAVEL	0.00	2,009.30	0.00	0.00	-2,009.30
3721	FREIGHT	0.00	232.07	0.00	0.00	-232.07
3746	UNALLOC ALLOTMENTS	0.00	0.00	0.00	0.00	0.00
3801	REGISTR-CONF/SEMINAR	0.00	2,720.20	0.00	0.00	-2,720.20
3803	DUES&MEMBRSHPS-OTHER	0.00	90.00	0.00	0.00	-90.00
3811	OTHER OUTSIDE SVCS.	0.00	2,650.00	0.00	0.00	-2,650.00
3818	PUBLICATION COSTS	8,000.00	122.50	0.00	0.00	7,877.50
4211	ANIMALCARESVC-INTERN	12,000.00	13,592.63	0.00	0.00	-1,592.63
4234	INT DEPT SERVICE OTH	0.00	2,240.00	0.00	0.00	-2,240.00
4418	BIOMED COMM: GRAPHIC	0.00	504.87	0.00	0.00	-504.87
4500	SCCC CONFOCAL MICROS	0.00	1,200.00	0.00	0.00	-1,200.00
6103	MOVABLE CAPITAL EQUI	33,011.00	7,882.00	0.00	0.00	25,129.00
8101	INDIRECT COST	63,203.00	70,724.04	0.00	0.00	-7,521.04
Totals:		224,695.00	224,492.06	164.00	0.00	38.94

Indirect Cost Calculation	
Total Actual Costs	\$ 224,492.06
Less actual IDC charged	\$ (70,724.04)
Less Costs not subject to IDC:	
Participant costs	
Movable Capital Equip #6103	\$ (7,882.00)
Tuition #3410, 3411,3461,3462,3463,3464	\$ -
Patients care costs	
Rental of Off-site facilities	
Subcontracts in excess of \$25K	\$ -
Total modified direct costs (TMDC)	\$ 145,886.02
IDC rate	48.5%
Correct IDC (TMDC *IDC rate)	\$ 70,754.72