

**Uniform Guidance
Update & COGR's
“Look” Series.**

October 24, 2024

COGR



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Uniform Guidance Update & COGR's “Look” Series.

October 24, 2024

Speakers



Cindy Hope, Director, Costing and Financial Compliance (COGR)



Krystal Toups, Director, Contracts and Grants Administration (COGR)

Thank You to our Awesome Workgroup

Kimberly Croft, Massachusetts Institute of Technology

Casey Erickson, University of Washington

Maggie Ewell, George Mason University

MC Gaisbauer, University of California, San Francisco

Lisa Mosley, Yale University

Jennifer Rodis, University of Wisconsin – Madison

Maria Soliman, University of Iowa

Nate Martinez-Wayman, Duke University

Pamela Webb, University of Minnesota

Presentation Overview

- “Look” Series
- What’s On your Mind? Results of Advance Poll & Questions
- Questions

Look “Series”



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OMB 2 CFR 200 "Uniform Guidance" Resource Page



CFR, Agency Guidance, OMB Memos, etc.

New!



COGR Publications & Guidance Documents



Comment Letters to OMB & Other Agencies



Updates to the Membership



Membership Meeting Materials



Additional Resources

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“Look” Series

- [“First Look: COGR Preliminary Assessment of Selected Items \(April 24, 2024\)”](#)
- [Second Look: Webinar on the Final OMB Guidance for Federal Financial Assistance \(May 15, 2024\)”](#)
- Third Look: COGR Meeting – Final OMB Guidance for Federal Financial Assistance, What’s Next? (June 6, 2024, no slides/recording)
- [Fourth Look: COGR Proposes Technical Corrections and Comments for the OMB Guidance \(June 28, 2024\)”](#)

 Poll Everywhere

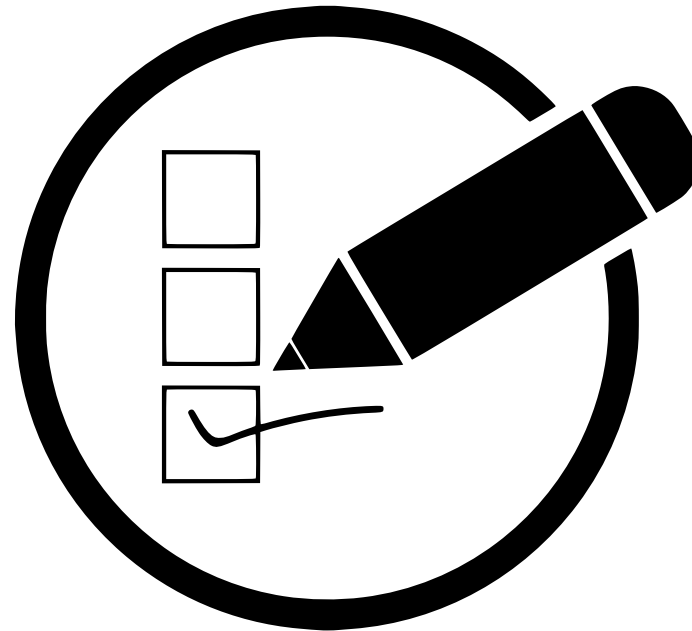
[Pollev.com/cogrstaff949](https://pollev.com/cogrstaff949) *Ask a question from your seat!*

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Readiness Guide

- “Fifth Look” – Posted September 20, 2024
 - Also see [September 2024 COGR Update](#) regarding subsequent Technical Correction (p 19)
- Includes analysis and guidance based on COGR's understanding of effective dates and significant revisions to 2 CFR 200 such as:
 - increases to thresholds for equipment/supplies, subawards, and single audits; de minimis F&A cost rates; and fixed amount award requirements

Results from Advance Poll Questions



Demographics

Total Number of Responders: 53

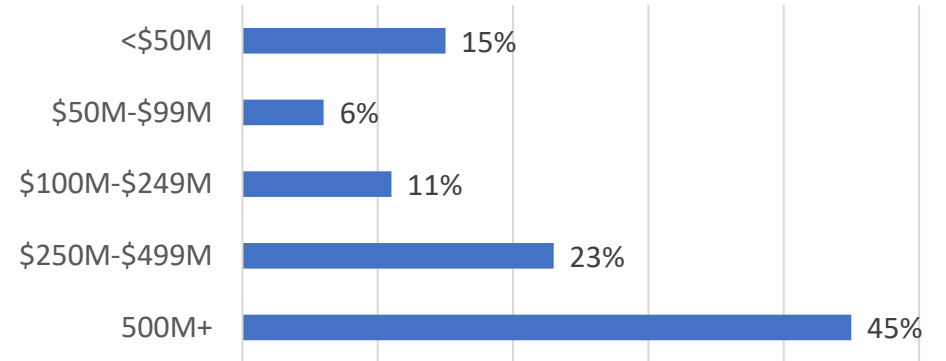
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Type of Institution

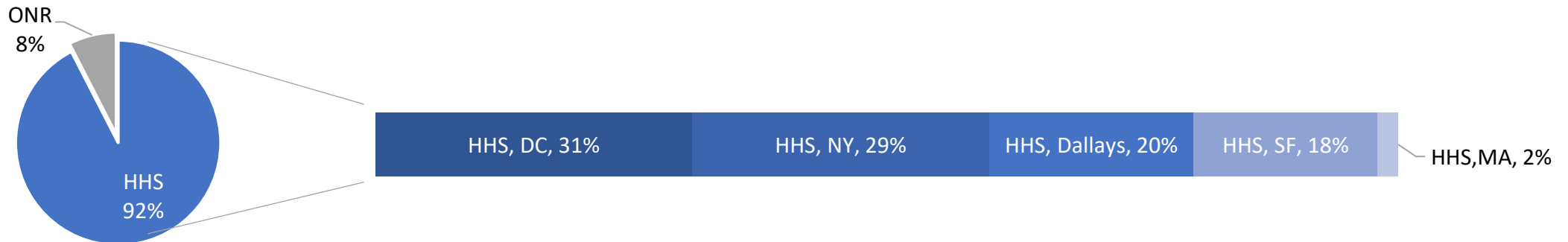
- 60% Public
- 32% Private
- 4% Hospital (or owns a hospital)
- 4% Independent Research Institution

R&D Expenditures

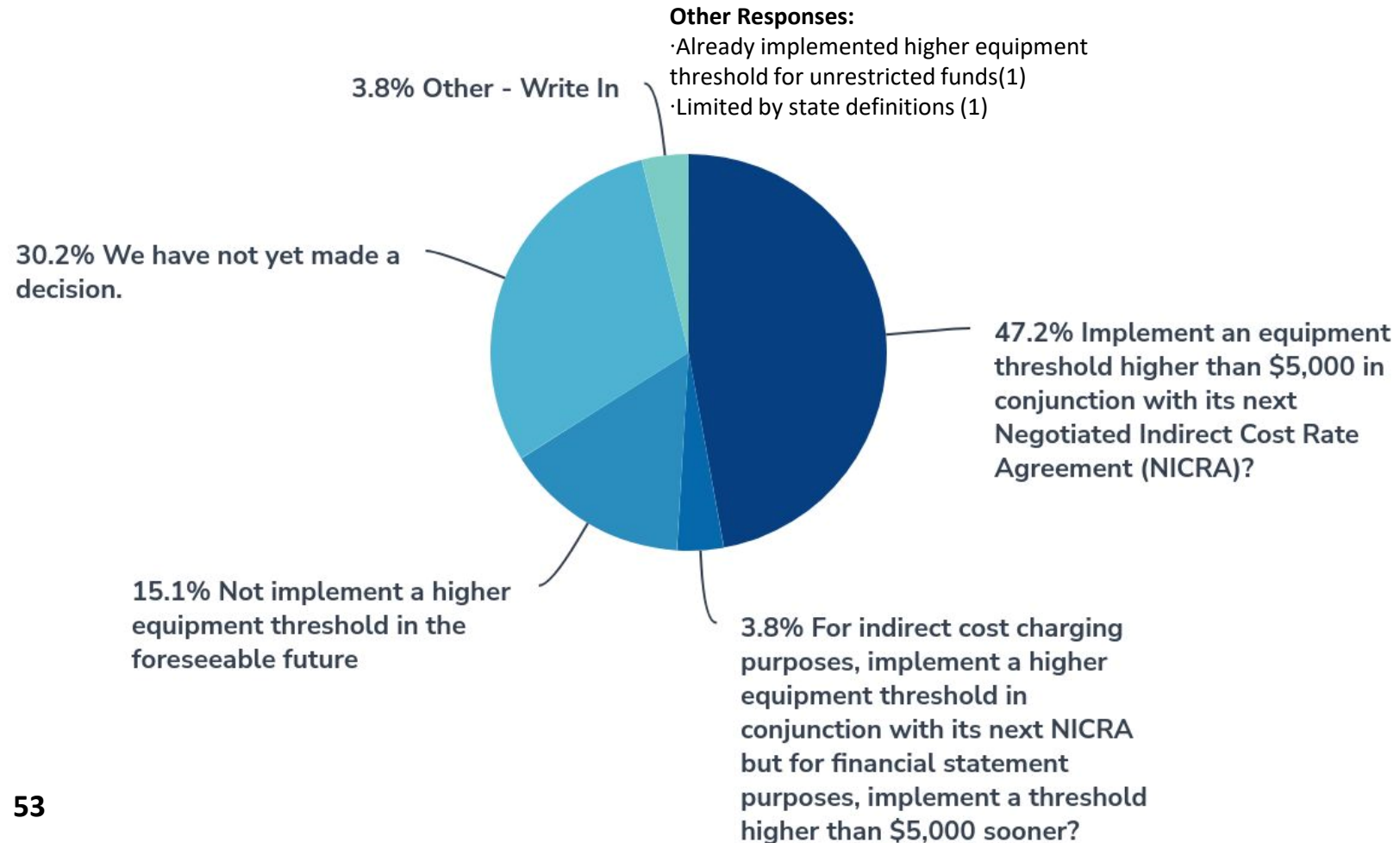
Per 2022 NSF HERD



Federal Cognizant Agency/Region for Indirect Cost

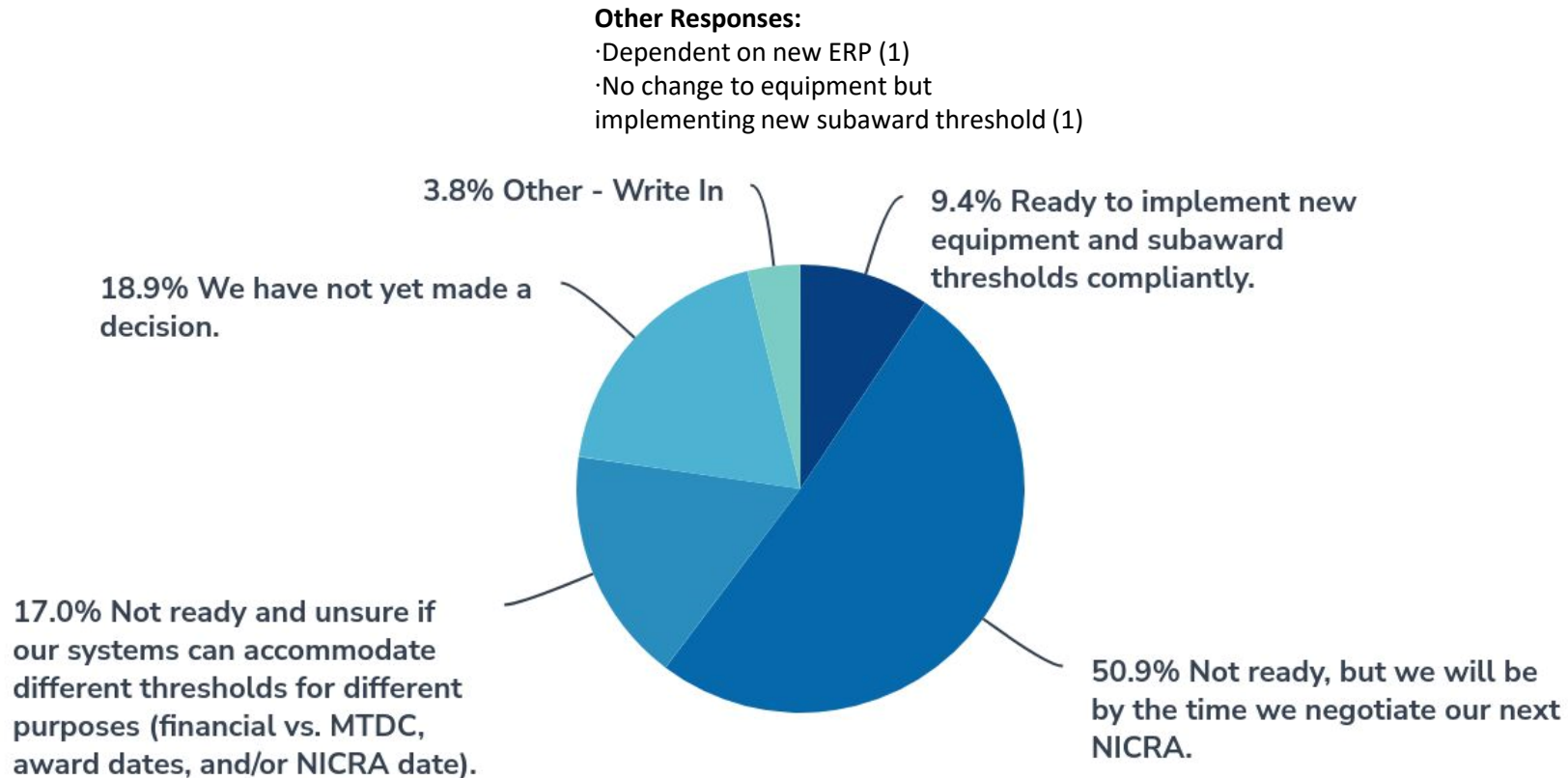


Question: [For equipment threshold] Does your institution plan to:



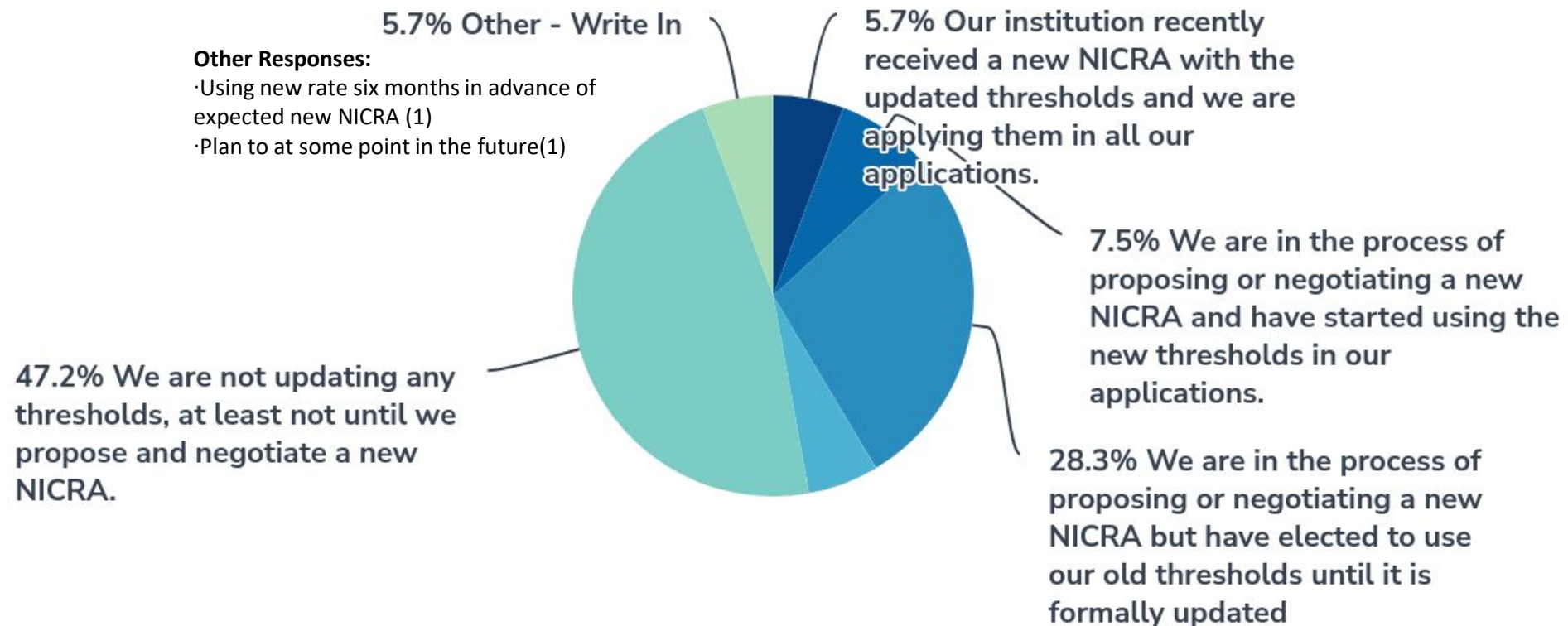
Total Responses: 53

Question: Which option best reflects your institution's current status [for the new equipment & subaward thresholds]:






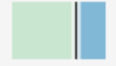
Total Responses: 53

Question: How is your institution implementing the new thresholds in federal applications?



Total Responses: 53

Question: Rank your institution's top concerns or priorities regarding the 2024 Revisions:

Item	Overall Rank	Rank Distribution
Managing subawards under the new requirements.	1	
Inability to implement the new thresholds until the next NICRA and the need for a solution in the meantime (e.g., impact statement).	2	
Managing fixed amount awards and subawards under the new requirements.	3	
Other (Please explain in comment box)	4	

Other Responses:

- Lack of agency guidance (1)
- reporting stolen goods/equipment (1)
- Un-used leave as direct charges (1)
- Too short of an implementation period

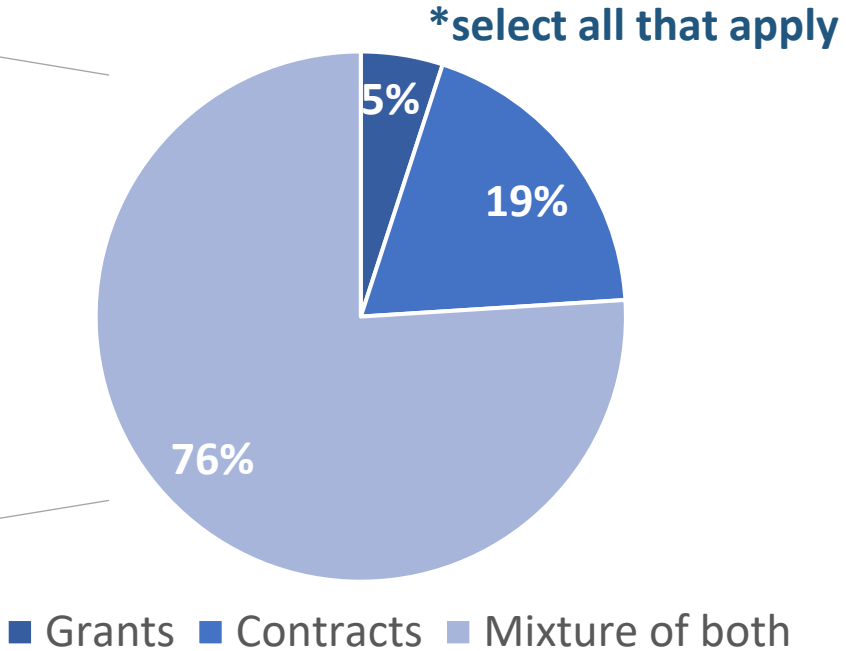
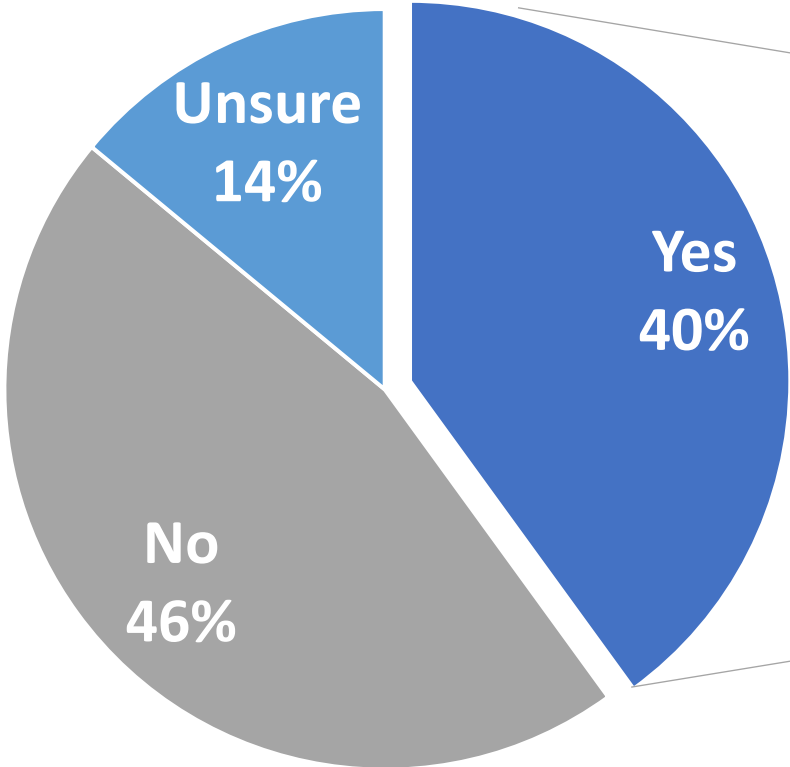
Total Responses: 53



Fixed Amount Awards

Total Number of Responders: 53

Question: Does your institution currently receive or routinely receive fixed amount awards from the federal government?

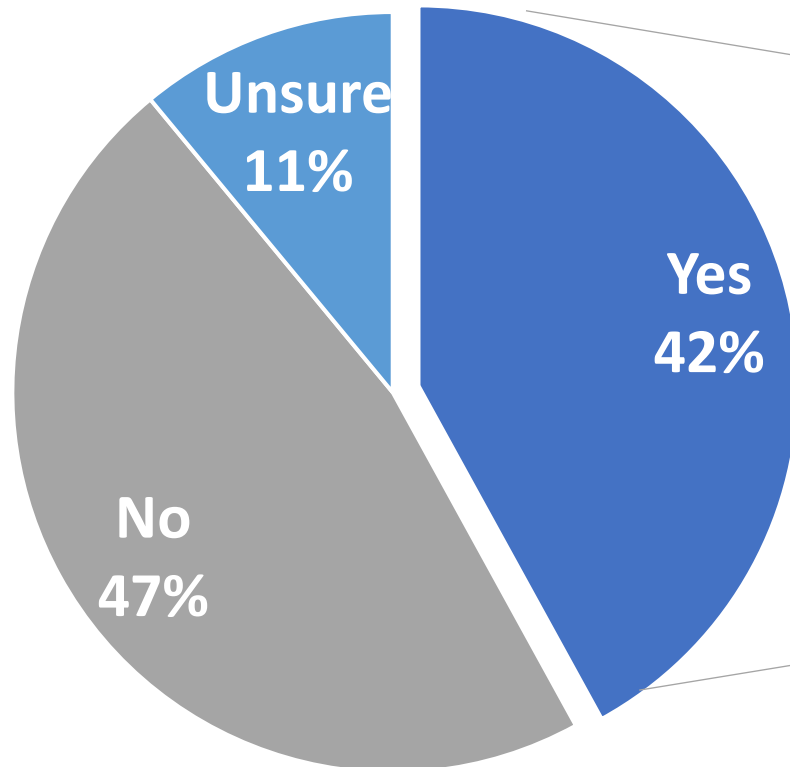


Fixed Amount Awards

Total Number of Responders: 53

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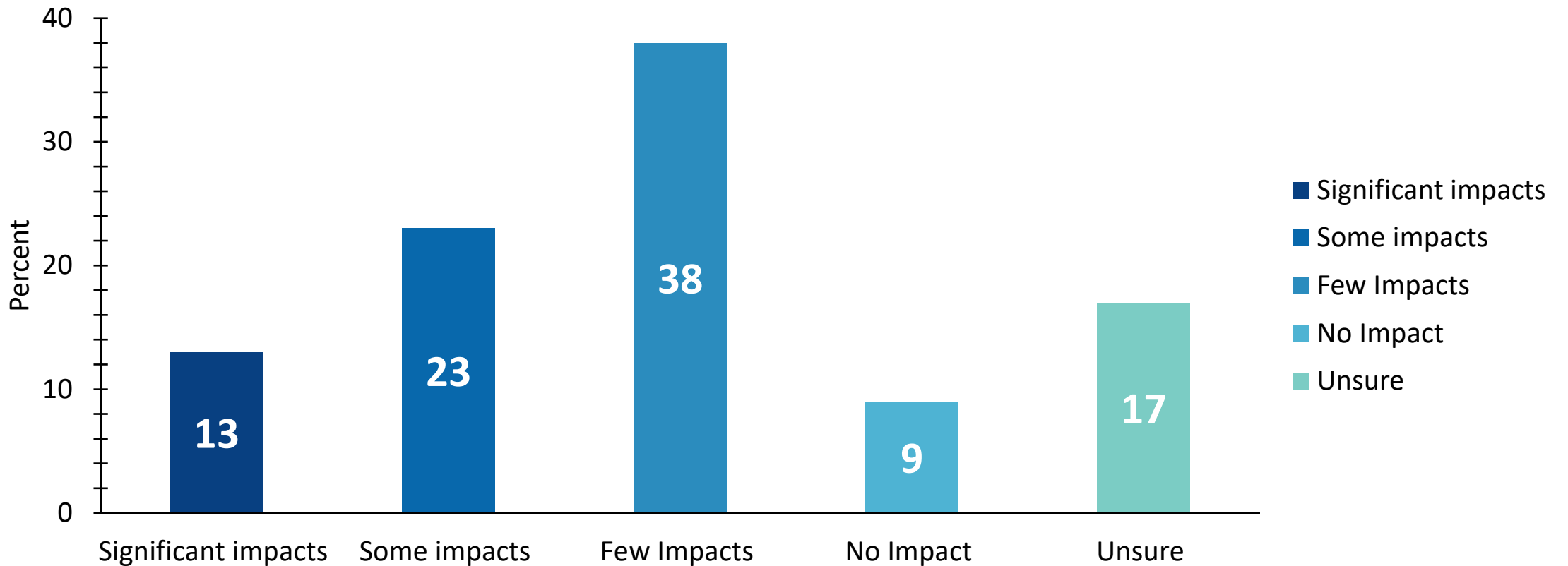
Question: Does your institution currently issue or routinely issue fixed amount subawards?



Subs are issued to:
(select all that apply)

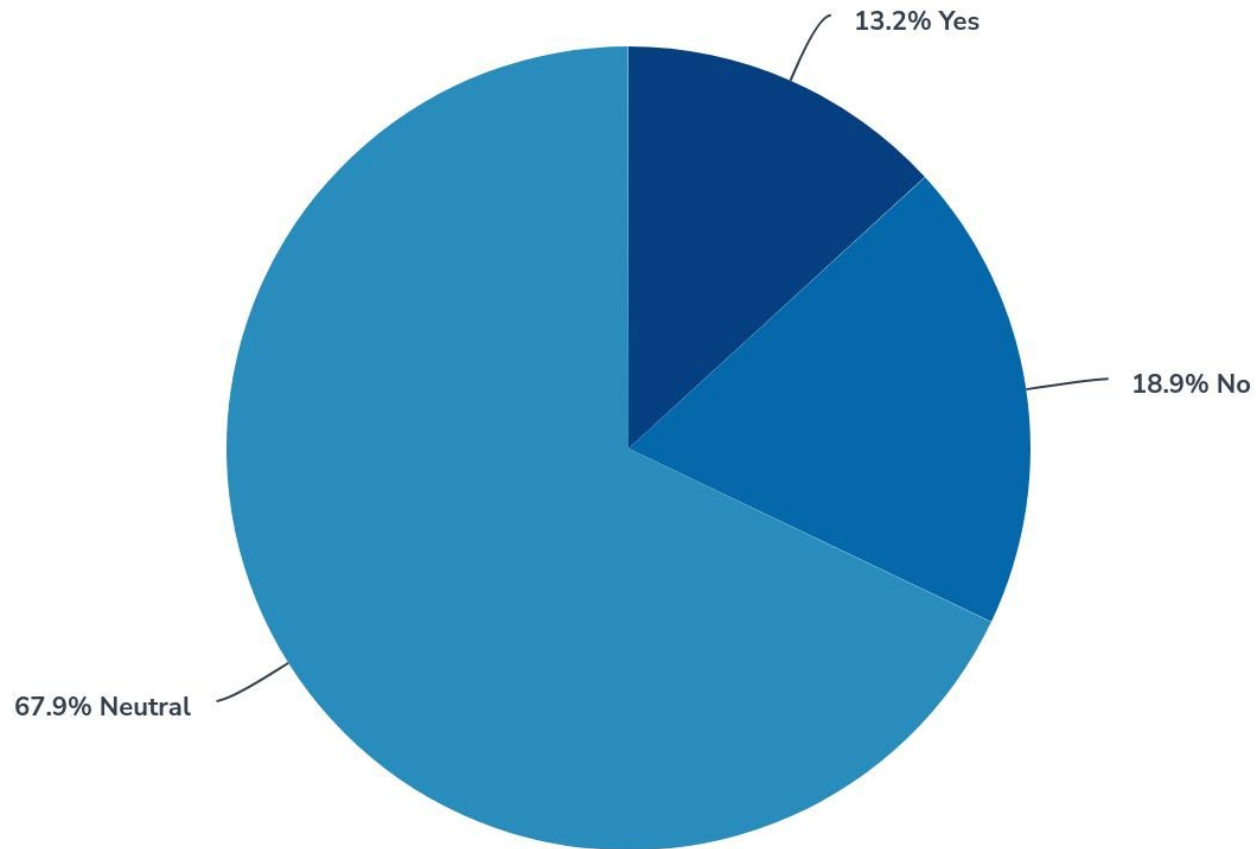
- 1 IHEs
- 2 Foreign entities
- 3 Industry/Small business
- 4 Nonprofits
- 5 Other: community orgs, school districts

Question: What impact will the changes to fixed amount awards in the 2024 Revision have on your institution?



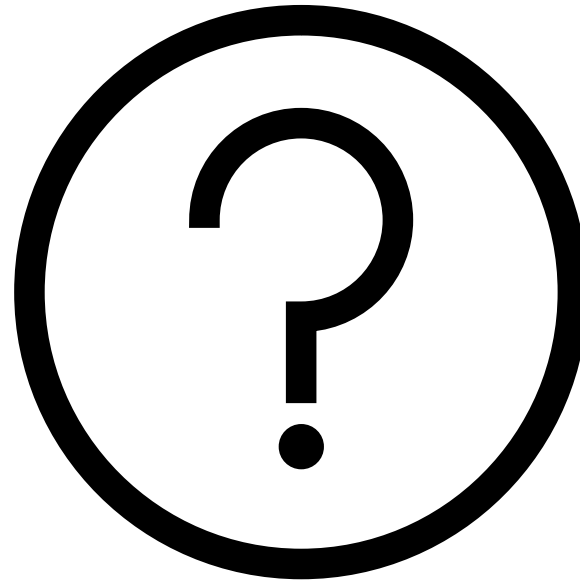
Total Responses: 53

Question: Are you less inclined to issue fixed amount subawards considering the 2024 Revision?



Total Responses: 53

Advance Questions



Advance Questions:

- In regards to Uniform Guidance implementation:
 1. Compensation - Fringe benefits: How are institutions that charge leave payout as part of fringe and have it built into their fringe rate agreements handling the new requirements for it to be pulled into general administrative costs? What will those institutions do for the interim period with their current approved fringe rates? Will the implementation be staggered or will these costs need to be backed out after the fact to remain compliant?
 2. DS-2: How are institutions handling the change from requirement to no longer required? Are other institutions relying on a policy approach or are there other ways to handle this besides policy or maintaining the DS-2?
- Our biggest issue in getting the new thresholds in our pending rate agreement is that it doesn't seem like CAS will let us implement the capital piece until next FY. Our FY starts in Sept, and the UG is effective in October. They definitely cannot go retroactive, but seem set on this being a FY only thing. We want to manage the 1 month difference on our own since the state already imposed a higher threshold for us. CAS needs to exercise some judgment and risk analysis here.
- When will FAR 52.245-1 be updated to reflect the \$10K equipment threshold?

Advance Questions (cont.):

- Updates on Agency implementation.
- This is more of an operational suggestion: if COGR has templates to assist members with comparing the old and new language, identifying stakeholders for each change, documenting progress/status and decisions, there is an appetite for it at my institution.
- The updated language in 200.332(d) now requires grantees to "notify the Federal agency of the specific conditions" in subawards issued as the PTE; can OMB provide clarity on: whether the list of conditions in 200.208(c) is exhaustive for this context or only illustrative; if illustrative, what parameters PTEs should use to evaluate materiality of specific conditions that would require notification; the methodology/scope of communication to sponsors?



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