

Proposed OMB Uniform Guidance: Cost Principles, Audit, and Administrative Requirement for Federal Awards

Ben Bell

Manager, Research Compliance

Office of Management and Budget Circulars



Fight On

Currently 3 main circulars covering grants, contracts and agreements with higher education institutes:

- A-21 – Cost Principles – What and how can we charge awards?
- A-110 – Administrative Requirements – What are the pre and post-award requirements?
- A-133 – Audit Requirements – How are awards audited?

Proposed OMB Uniform Guidance – A-81



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- Will combine A-21, A-110, A-133 and 5 other circulars into one circular, A-81
- Intended to reduce administrative burden and streamline operations

2/28/12 – Advanced Notice of Proposed Guidance

2/1/13 – Federal Register Notice

6/2/13 – Comments from research community due to OMB

OMB plans to possibly finalize guidance in late 2013

A few proposed highlights



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All of these are proposed

- Voluntary Committed Cost Sharing is not expected and not to be used as a factor in proposal review
- Salaries of Admin and Clerical staff allowable as a direct charge
- Changes to Effort Reporting
- Computing devices less than \$5,000 may be allowable as a direct charge when essential and allocable