

## Report on Research Compliance Volume 17, Number 12. November 19, 2020

### Revised UG Ups Micro-Purchase Level, Eases Award Termination, Addresses Indirect Rates

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The 120-day closeout that institutions fought for after the Office of Management and Budget (OMB) first released the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in December 2013 has now been codified in the five-year update to the Uniform Guidance (UG).<sup>[1]</sup> With a few notable provisions that were in force immediately upon publication in the Aug. 18 *Federal Register*, new UG requirements became effective in mid-November.

Universities and other federal awardees are working to understand the nuances of this and the other “relatively large number of changes,” many of which Scott Sheffler, a partner with Feldesman Tucker Leifer Fidell LLP, deemed “cleanup” to clarify inconsistencies and confusion. As with closeout, they also reflect changes that agencies have made more informally during the five years since the first UG was issued. Fellow Feldesman Tucker partner Edward Waters also saw the changes in oversight of federal grants and awards as a continuation of the direction to mirror government procurement contracts.

The new UG finalized proposed changes were published Jan. 22.<sup>[2]</sup> OMB said it received more than 2,500 comments on the proposed UG.

In mid-October, the Council on Governmental Relations (COGR) published a 17-page uniform guidance readiness guide aimed at assisting universities and others with federal research funding to understand and implement “a significant number of impactful changes and overarching concepts” contained in the revised UG.<sup>[3]</sup>

COGR officials “strongly encourage” its members to “read both OMB’s comments in the *Federal Register* and the revisions in their entirety,” as well as OMB’s redlined version, in addition to using the guide. Issued in draft form, COGR planned to finalize the readiness guide with “feedback from the community” sometime later this year.

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