

Harty, William P.

From: cogr-l-request@usc.edu on behalf of COGR <cogr@usc.edu>
Sent: Thursday, December 04, 2014 9:59 AM
To: cogr-l@usc.edu
Subject: [cogr-l] COGR "Readiness Guide to the UG" and DS-2 Update

We are close to completing the *Institutional Readiness Guide and Checklist to the OMB Uniform Guidance*, and expect to make this available to the Membership next week. We believe this will be a helpful resource as you do final preparations for the Uniform Guidance implementation on December 26th. At this stage, we remain uncertain as to the release date of the final version of the UG and the corresponding agency implementation plans. As we have guesstimated for the past few months, we may not see these until right before the Holidays.

As to the Technical Corrections proposed by COGR in October, we have been told by OMB that some will be incorporated and others will not. With the exception of the favorable treatment of terminal leave costs per the updated FAQ (i.e., the cash basis will remain an allowable methodology and there will no requirement to treat terminal leave costs as indirect), which we believe will be a technical correction to the UG, we do not know what else to expect as technical corrections.

Finally, we are working with OMB right now for additional clarifications on the DS-2 process. What seems certain is that institutions that are below the \$25 million (soon to be changed to \$50 million) CAS-covered contract threshold and do not have an FY14 F&A rate proposal to be submitted, will not be required to submit a DS-2 until the time of their next F&A rate proposal. What also seems certain is that all IHEs, regardless of DS-2 submission status, can implement any change in practice that is allowable per the UG beginning on December 26 (or 27). We recognize that there are additional questions that need answers and we expect to be able to share more guidance, with the help of OMB, next week.

David Kennedy
Director, Cost Policy - COGR
1200 New York Ave. NW, #750
Washington, DC 20005
(202) 289-6655, ext. 112
dkennedy@cogr.edu