National Science Foundation: Challenges, Opportunities, and Implementation of Uniform Guidance

COGR Meeting: March 5, 2015
Speaker

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Topics

• NSF Implementation of the Uniform Guidance

• Challenges to Date
  ▪ Frequently Asked Questions

• Future Opportunities
NSF’s Implementation of the Uniform Guidance

- NSF received OMB approval to implement Uniform Guidance via the PAPPG

- Draft PAPPG released for public comment through *Federal Register*, May 9 - July 8, 2014

- NSF published the PAPPG on November 20\textsuperscript{th}, with an effective date of December 26, 2014

- NSF published revised award conditions on December 18, 2014
NSF’s Implementation of the Uniform Guidance is included in:

- The PAPPG; and
- NSF Grant General Conditions

Effective for new awards and funding increments issued on or after December 26, 2014
PAPPG – Uniform Guidance

Significant Changes

• Administrative and Clerical Salaries & Wages
• Travel
• Participant Support
• Materials and Supplies
• Indirect Costs
• Risk Management Framework
PAPPG – Uniform Guidance
Significant Changes (Cont’d)

- NSF Award Conditions
- Notifications and Requests
- Cost Sharing
Uniform Guidance - NSF Deviation

• NSF’s Implementation is consistent with the coverage contained in the Uniform Guidance, with the following exception:
  
  ▪ **Non-Use of the Federal Financial Report Data Elements**: Award Cash Management Service (ACM$) and NSF Program Income Reporting Worksheet implemented as NSF’s primary financial data collection mechanisms.
Challenges to Date

• Ensuring program and administrative staff are up to date, and, knowledgeable about the new requirements
  ▪ This is not new to the Uniform Guidance, but, given the number of changes, it remains a challenge

• Ensuring that the NSF proposer and awardee community are up to date, and, knowledgeable about NSF’s implementation of the new requirements
Challenges (Cont’d)

• Frequently Asked Questions
  ▪ Which grant conditions apply to carry over funds for awards made prior to December 26, 2014, when a new increment is awarded after December 26, 2014?
  ▪ What rules apply to non-funding amendments?
  ▪ Will the extension from 90-120 days for expenditures, apply to awards made prior to December 26, 2014?
Frequently Asked Questions (Cont’d)

• Indirect costs for recipients and subrecipients
  ▪ Can less than the negotiated rate be specified on an award budget?

• Prior approval requirements specified in 2 CFR 200.407 and Article 2 of NSF’s Grant General Conditions?
  ▪ Which prior approvals is a recipient required to obtain?

A set of FAQs is under development and will be posted in the near future
Future Opportunities

• With implementation of the new Research Terms and Conditions, NSF will have an opportunity to discuss further:
  - Notifications and requests
  - Timeline for submission of project reports

• IT IS TOO EARLY TO PREDICT THE OUTCOME OF THESE DISCUSSIONS!!
For More Information…..

Ask Early, Ask Often!

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