***![MCED00120_0000[1]]()****EFFORT REPORTING NEWS!*

*January/February 2015*

 **Uniform Guidance Will Replace Seven OMB Circulars**

Title 2, Part 200 of the Code of Federal Regulations, Uniform Guidance (2 CFR, Part 200) is effective for new awards and for selected funding increments issued on or after December 26, 2014. The Uniform Guidance replaces seven Office of Management and Budget (OMB) Circulars. The two commonly referred to as OMB A-21 and OMB A-110 are particularly relevant for effort reporting.

Sections deserving particular consideration include:

* Compensation and Documentation - 200.430
* Internal Controls – 200.61, 200.62, 200.303
* Voluntary Cost Sharing - 200.204 & 200.306
* Prior Approval – 200.308, 200.407

 Changes in Section 200.415, Compensation and Documentation, are supported by our current effort reporting system, eFECS, and will, therefore, not result in any major changes for campus. Other changes, particularly for cost sharing will have a more significant impact.

Voluntary committed cost sharing will not be expected nor used as a factor during merit review of Federal proposals. Cost sharing may, however, be considered if it is clearly identified as required in the notice of

funding opportunity or specifically required by the individual sponsor’s regulations. Sponsors are to design a merit review process that specifically states if cost sharing will be required. If cost sharing will not be considered, the announcement should clearly state this.

The need and requirement for strong internal controls are emphasized throughout the new Uniform Guidance. The Institution and its components (departments) **must** have effective internal controls over Federal awards and **must** comply with Federal statues, regulations and terms and conditions of the awards.

**Training Available March-April**

 Introduction to Faculty Effort Certification

eFECS for FEC Coordinators

Introduction to GCCR

Modifying an FEC, Comments and Cost Share Adjustment

Modifying an FEC, Changes Outside eFECS

Registration opens the middle of the month prior to the class date.

Sign up for Alerts or Register at: <http://www.washington.edu/research/index.php?page=ospLearning>

**Welcome Stepanka Ruzickova**

Stepanka has joined Management Accounting and Analysis as a Compliance Analyst. She has previous experience in Grant and Contract Accounting and comes to us with a wide knowledge of University systems and the grant world. She will be primarily working on effort reporting and faculty cost share, training and compliance review. Please join us in welcoming her to our team.

**In October campus was notified that justifications were required to be placed in the comment section on recertified FECs.**

**MAA has begun following up with departments and requiring submission of the reason the FEC was originally certified as correct and is now being recertified.**

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*Do you have questions or want someone to call you?*

 *Email efecs@u.washington.edu*