

Uniform Guidance Application Matrix
Updated 3/31/2015

IF	THEN DEPARTMENTS SHOULD:	NOTES	EXAMPLES
A new federal award has an effective date on or after 26 December 2014	Review the award to determine the applicable regulations	A "new" Award is defined as having a unique award number issued by the sponsoring agency AND a new Budget Number has been assigned by Grant and Contract Accounting (GCA). See below for Incremental, supplemental or renewal funding. Federal agencies are not always referring to the Uniform Guidance as the applicable regulations. See the UW's UG Agency Cheat Sheet for information on how to read the regulations to determine applicability.	
A federal award was issued prior to 26 December 2014 and there are no modifications to the Award.	Continue to administer the award under the referenced terms and conditions noted in the award which means A-21 (Cost Principles), A-110 (IHE Administrative Requirements), and A-133 as applicable (referred to in this document as A-21/110).	s	
Original award issued prior to 26 December 2014 and after that date any of the following happened:			
1	The award is Modified to incorporate all or part of the Uniform Guidance.	Apply the Uniform Guidance as stated in the modification/amendment as of the effective date of the Modification.	OSP will issue a Post Award Change (PAC) identifying the change.
2	The Award is Extended (No-Cost Extension where time is added, no additional funds) and the amendment/modification is silent with regards to the applicability of regulations.	Continue to apply A-21/110.	OSP will issue a Post Award Change (PAC) identifying the new end date.
3	The award is Revised (no additional time or funding) and the amendment/modification is silent with regards to the applicability of regulations.	Continue to apply A-21/110.	OSP will issue a Post Award Change (PAC) identifying the change.
4	The Award is modified in any way and the Sponsor clearly indicates in the modification that the Award is still subject to the original regulations.	Continue to apply A-21/110 to the entire award including, if applicable, both carryover and new funding.	Language in the modification may include " all terms and conditions contained in the original award apply," "no change in the terms and conditions," or a specific reference to regulations issued prior to 12/26/2014, such as "Standard Terms and Conditions for Research Grants - June 2011 (Core)" See Office of Naval Research (ONR) and Department of Energy (DOE) example below.

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5	The award receives additional funding (Supplement, Increment or Renewal) and the modification is silent with regards to applicable regulations.	Apply the Uniform Guidance to the entire Award (carryover and new funding).	UW's rationale is that it reduces the administrative burden to have an Award administered under a single applicable regulation and the Uniform Guidance represents a more current and therefore applicable set of regulations. New prior approvals as required in the Uniform Guidance do not need to be sought for costs incurred prior to 12/26/2014.	
6	The award receives additional funding (Supplement, Increment or Renewal) and the modification states that the entire Award amount is subject to the Uniform Guidance or any regulations issued by the Agency after the Uniform Guidance effective date of 12/26/2014.	Apply the Uniform Guidance to the entire Award (carryover and new funding).	The modification document states that the Award is now subject to the Uniform Guidance (or Agency implementation of the Uniform Guidance) then both the new funds and any carryover funds will be expended after the notification in the modification of the applicability of the Uniform Guidance.	See National Science Foundation (NSF) and NASA examples below.
7	The Award receives additional funding (Supplement, Incremental, or Renewal) and the modification clearly indicates that only this new funding is subject to the Uniform Guidance, the Carryover funds are subject to the original award terms and conditions, and the Carryover amount is a <u>substantial*</u> amount of funds.	Apply A-21/110 to the Carryover funds and apply the Uniform Guidance to the new funds.	To administer such "blended funding," it is strongly recommended that departments utilize sub-budgets to distinguish funding that is subject to different regulations (either the Uniform Guidance or A-21/110). OSP will review for these types of cases and note the specific award language that defines this blended funding and place a comment on the Funding Action form.	As is standard practice, GCA will set up a separate budget number for the new funding and include, when available, the carry forward amount in that new budget. This would allow the departments to have both funding sources under the new budget number and identify the applicable regulations for expenditures based on the budget number. See NIH Example below.
8	The Award receives additional funding (Supplement, Incremental, or Renewal) and the modification clearly indicates that only this new funding is subject to the Uniform Guidance, the Carryover funds are subject to the original terms and conditions, and the Carryover amount is an <u>unsubstantial*</u> amount of funds.	Apply A-21/110 to the Carryover funds and apply the Uniform Guidance to the new funds.	If the carry over funds are small enough to not justify the administrative burden of setting up a sub-budget, a separate budget number does not need to be established for the new funds. The funds can be administered under the original budget number and under the original terms and conditions until all carryover funding is expended and then administer the new funds under the Uniform Guidance. This assumes a first-in, first-out (FIFO) expenditure pattern and the department would need to establish a system to track the FIFO use of funds. OSP will review for these types of cases and note the specific award language that defines this blended funding and place a comment on the Funding Action form.	Departments would need to set up a tracking system to monitor the expenditure of funds against the original and new funding. Apply the original requirements for expenditures until the department determines, using information from either MyFD or other University-created financial reports, that the amount of original funds have been expended. Once the department can validate that the original funds have been expended then the department can administer under the Uniform Guidance. GCA will add a note to the record that Departments can request a sub-budget for the new funds.

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9	Under an NIH SNAP award, the modification indicates that the new funding is under the A-21/110 (45 CFR Part 74) regulations and the new funding is under the Uniform Guidance (45 CFR Part 75).	Apply A-21/110 to the Carryover funds and apply the Uniform Guidance to the new funds.	As these awards only require a single financial report upon project completion, GCA does not set up the new funding under a new Budget Number. Departments have the option to set up a sub-budget for the new funds if the department determines that the carry forward amount is <u>substantial*</u> and requires a sub-budget. GCA will add a note to the record that Departments can request a sub-budget for the new funds.

*Substantial is the amount of carry over in relation to 1) the current budget amount; 2) the overall Award amount; and 3) the amount of time needed to expend the funds. Such a determination must be made at the department level.

Examples:

Scenario #4:

Budget 62-1627 the **DOE** issued a modification on 1/28/2015 that stated "All other terms and conditions remain unchanged"

SCHEDULE

PURPOSE OF MODIFICATION:

This continuation award fully funds the budget period commencing on the Effective Date specified in Block No. 3 and continuing through the Period of Performance end date specified in Block No. 7. Additionally, the DOE Program Manager changed from Stephen Eckstrand to Mark Foster.

All other terms and conditions remain unchanged.

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Budget 62-3759 the **ONR** issued a modification on 2/16/2015 for incremental funding and the modification cited that the applicable regulations were "Standard Terms and Conditions for Research Grants - June 2011 (Core)," which are regulations created previous to the release of the Uniform Guidance.

<p>29. TERMS AND CONDITIONS: The following terms and conditions are incorporated herein by reference with the same force and effect as if they were given in full text. Upon request the awarding office contact named in block 22 will make their full text available, or they can be found as described below.</p>
<p>DOCUMENT The following documents may be found at: http://www.onr.navy.mil/Contracts-Grants/submit-proposal/grants-proposal/grants-terms-conditions.aspx Standard Terms and Conditions for Research Grants - June 2011 (Core) Standard Terms and Conditions for Research Grants - February 2011 (Agency Specific) UACC Acceptance C UAWA Award A</p>

Scenario #6:

Budget 62-5893 the **NSF** issued a modification on 2/26/2015 for incremental funding, referred to the entire award amount, stated that "The Award is subject to any special conditions applicable to the original grant and is subject to NSF Grant General Conditions (GC-1), dated December 26, 2014..." which is the agencies implementation of the Uniform Guidance via the GC-1. Thus the entire Award is now subject to the Uniform Guidance.

As authorized by the original award, the National Science Foundation hereby releases \$263,526 for additional support of the award referenced above. The award, with this amendment, **now totals \$531,567** and will expire on January 31, 2018.

The award is subject to any special conditions applicable to the original grant and is subject to NSF Grant General Conditions (GC-1), dated December 26, 2014, available at http://www.nsf.gov/awards/managing/general_conditions.jsp.

Budget 62-0163 **NASA** issued a modification on 2/4/2015 for incremental funding and the modification stated that effective immediately the award was subject to 2 CFR part 200 (the Uniform Guidance) and 2 CFR Part 1800 (NASA's adaption of the Uniform Guidance. Thus the entire Award is now subject to the Uniform Guidance.

- A. Effective immediately all references to **14 CFR 1260 PROVISIONS AND SPECIAL CONDITIONS** in the grant are **rescinded** and replaced by the following Terms and Conditions:

This award is made under the authority of 51 U.S.C. 20113 (e) and is subject to all applicable laws and regulations of the United States in effect on the date of this award, including, but not limited to **2 CFR Part 200 and Part 1800**.

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Scenario #7 & #8

Budget 62-7355 NIH issued a modification on 2/2015 for incremental funding on a budget period. The full amount of the award was not referenced and the modification cited that both the A-21/110 (2 CFR Part 74) and the Uniform Guidance (2 CFR Part 75) were applicable. In this case, carryforward funding is subject to A-21/110 and new funding is subject to the Uniform Guidance:

SECTION III – TERMS AND CONDITIONS – 5R01HL116514-02 REVISED

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

- a. The grant program legislation and program regulation cited in this Notice of Award.
- b. Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- c. 45 CFR Part 75 or as applicable 45 CFR Part 74 or 45 CFR Part 92.
- d. National Policy Requirements and all other requirements described in the NIH Grants Policy Statement, including addenda in effect as of the beginning date of the budget period.
- e. This award notice, INCLUDING THE TERMS AND CONDITIONS CITED BELOW.

Scenario #9

Budget 62-4870 is an **NIH SNAP** Award with a project period of May 2014 - February 2018. The first Budget Period was May 2014 - February 2015 and those funds are subject to A-21, A-110, A-133 (cited as 45 CFR Part 74 in the Award). Funds for the second budget period were issued after 12/26/2014 and only for the Budget Period March 2015 - February 2016; there is no inclusion of any carry over funds from the first year in this modification. Section II of the Modification states that the Award is subject to 45 CFR Part 75, which is where the NIH adopted the Uniform Guidance. Thus, the funding for the second budget period is under the Uniform Guidance but the carry over funds from the first year are still subject to A-21, A-110, A-133 as those carry over funds were not incorporated into the Modification.

SECTION III – TERMS AND CONDITIONS – 5R01GM107084-02

This award is based on the application submitted to, and as approved by, NIH on the above-titled project and is subject to the terms and conditions incorporated either directly or by reference in the following:

- a. The grant program legislation and program regulation cited in this Notice of Award.
- b. Conditions on activities and expenditure of funds in other statutory requirements, such as those included in appropriations acts.
- c. 45 CFR Part 75.