



University of Pittsburgh

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To: Research Faculty and Administrators

From: Thurman Wingrove, Controller *TW*

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Subject: **OMB Uniform Guidance - UPDATE**

Last year the Office of Management and Budget (OMB) published a comprehensive overhaul of federal grant administration with the intent to streamline the grant-making and monitoring process and ease administrative burdens. The new guidance, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance, or UG), combines and supersedes eight existing OMB Circulars, including some which are critical to higher education such as A-21 (cost principles), A-110 (administrative requirements), and A-133 (audit requirements). *The UG is effective for new federal awards issued after December 26, 2014.*

Since the release of the UG, various members of the University community have been reviewing the document to better understand its impact on our research administration. This includes representatives from Research and Cost Accounting, the Office of Research, Purchasing Services, the Office of General Counsel, Internal Audit, Effort Reporting, and the University's external auditors.

Despite the UG being issued nearly one year ago, many questions still remain and various industry support/advocacy groups such as the Council on Governmental Relations (COGR) have been working diligently to interpret the new guidance. Complicating matters is that, with the exception of the NSF, federal agencies have not yet released their implementation guides for the UG. In addition, COGR just released an implementation checklist for its member institutions late last week.

As a result of this uncertainty, the University is not yet in a position to provide answers to all of the questions that you may have. However, as we learn more about the impact of the guidance and begin to adjust policies and procedures as needed, we will make sure that the research community is informed. We expect that significant progress will take place in this regard early in the new calendar.

In the meantime, we appreciate your patience and encourage you to visit the website below for various links to key information about the Uniform Guidance.

http://www.cfo.pitt.edu/omb_uniform_guidance/index.html

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