Uniform Guidance
2 CFR 200

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Driven to Discover℠
PROPOSED POLICY

CHARGING DIRECT COSTS TO SPONSORED PROJECTS
Why is this policy needed?

• Currently, the only official University guidance on charging direct costs to sponsored projects is found in a procedure under the Charging of Facilities and Administrative/Indirect Costs to Sponsored Projects Policy.

• The Uniform Guidance imposes an increased emphasis on documental internal controls (including policy).

• It’s also a good opportunity to clarify federal (more strict) and non federal (less strict) requirements.
What is the purpose of this policy?

- This policy and its related procedures and appendices will provide guidance to PIs and departmental and certified approvers on how to ensure that direct costs to sponsored projects are properly charged and documented to meet UG regulations.
When will this policy go into effect?

• The draft policy and related procedures and appendices will be reviewed by the following groups:
  – Certified Approvers Advisory Committee (March 24)
  – Council on Research Associate Deans (March 26)
  – Senate Research Committee (April 6)
  – Grants Management User Network Advisory Committee (April 14)
• The UG Steering Committee will submit the proposed policy and related procedures and appendices to be considered at the Policy Advisory Committee (PAC) on April 22.
• If approved by PAC, it will be presented at the President’s Policy Committee (PPC) on June 5.
• If approved, it will be posted for a 30-day public comment period.
• It will then go into effect July 2015.
Review/Discussion

- Additional questions and comments should be sent to Nicole Pilman (npilman@umn.edu) no later than April 14, 2015.