

OMB CIRCULAR A-110 AT-A-GLANCE

THE FOLLOWING IS PROVIDED AS A BRIEF SUMMARY OF THE BASIC REQUIREMENTS OF A-110. PLEASE REVIEW THE FULL TEXT OF THE CIRCULAR AND OTHER OGCA MATERIALS AND POLICIES.

- OMB CIRCULAR A-110 IS TITLED THE
- “UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS”
- IT IS THE FOUNDATION ON WHICH FEDERAL AWARDS TO EMORY ARE BASED
- IT ESTABLISHES THE PRINCIPLES BY WHICH A FEDERAL AGENCY MUST CONDUCT BUSINESS WITH NON-PROFIT INSTITUTIONS

WHAT IS A-110?

- ISSUED BY OFFICE OF MANAGEMENT & BUDGET (OMB)
- PROVIDES INSTRUCTIONS TO FEDERAL AGENCIES IN MAKING AWARDS
- PROMOTES CONSISTENCY BUT DOES GIVE SOME FLEXIBILITY
- APPLIES TO GRANTS AND COOPERATIVE AGREEMENTS
- LATEST UPDATE 09/99

- ALL FEDERAL AGENCIES MUST IMPLEMENT A-110
 - GENERALLY CODIFIED IN CFR AS AGENCY REGULATIONS
 - SOME AGENCIES ALSO PUBLISH POLICY MANUALS OR GUIDELINES WHICH INCORPORATE A-110 REQUIREMENTS (E.G., NIH AND NSF POLICY GUIDES)

WHAT DOES A-110 DO?

- SETS MAXIMUM REQUIREMENTS THAT THE AGENCIES MAY REQUIRE ON GRANTS AND COOPERATIVE AGREEMENTS
- ESTABLISHES MINIMUM STANDARDS FOR INSTITUTIONAL SYSTEMS FOR MANAGING FEDERAL AWARDS

A-110 OVERVIEW

- SUBPART A – GENERAL
- SUBPART B – PREAWARD REQUIREMENTS
- SUBPART C – POSTAWARD REQUIREMENTS
 - FINANCIAL & PROGRAM MANAGEMENT
 - PROPERTY STANDARDS
 - PROCUREMENT STANDARDS
 - REPORTS AND RECORDS
 - TERMINATION AND ENFORCEMENT
- SUBPART D – AFTER-THE-AWARD REQUIREMENTS

SUBPART A - GENERAL

- DESCRIBES CONSISTENCY OBJECTIVES
- DEFINES TERMS
- ALLOWS FOR DEVIATIONS WHEN MORE STRINGENT REQUIREMENTS ARE NEEDED BY THE AGENCY
- EXTENDS REQUIREMENTS TO SUBRECIPIENTS

SUBPART A – SPECIAL NOTES

- PROVIDES DEFININITIONS OF
 - EQUIPMENT
 - PROGRAM INCOME
 - RECIPIENT
 - SMALL AWARDS
 - SUBRECIPIENT

SUBPART B – PREAWARD REQUIREMENTS

- INSTRUCTION ON APPROPRIATE AWARD INSTRUMENTS
- NOTIFY PUBLIC OF FUNDING PRIORITIES FOR DISCRETIONARY PROGRAMS
- OIRA FORM APPROVAL
- PRESCRIBES SF-424
- REQUIRES INSTRUCTION ON APPLICABILITY OF EO 12372
- COMPLIANCE REQUIREMENTS (DEBARMENT, METRICS, RCRA)
- SPECIAL AWARD CONDITIONS
- ANNUAL CERTIFICATIONS & REPRESENTATIONS OPTION

SUBPART C – POSTAWARD REQUIREMENTS FINANCIAL & PROGRAM MANAGEMENT

- SETS STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS
- PRESCRIBES PAYMENT METHODS
- USE OF SF270, SF271
- DEPOSIT ADVANCE FEDERAL FUNDS IN INTEREST BEARING ACCOUNTS
- CRITERIA FOR COST SHARING FUNDS, VALUATION AND RECORDS
- DEFINES THREE USES OF PROGRAM INCOME WITH DEFAULT FOR RESEARCH

SUBPART C – POSTAWARD CONTINUED

- ESTABLISHES PRIOR APPROVAL REQUIREMENTS
 - CHANGE IN SCOPE
 - CHANGE IN KEY PERSONNEL
 - ABSENCE OF PI FOR MORE THAN 3 MOS. OR 25% REDUCTION IN EFFORT
 - NEED FOR ADDITIONAL FEDERAL FUNDING
 - TRANSFER DIRECT/INDIRECT COSTS
 - COSTS REQUIRING APPROVAL PER OMB A-21
 - TRANSFER OF TRAINEE STIPENDS TO OTHER CATEGORIES
 - SUBAWARDS UNLESS APPROVED IN PRIME AWARD

SUBPART C – POSTAWARD CONTINUED

- AGENCIES CAN AUTHORIZE THE FOLLOWING “EXPANDED AUTHORITIES” FOR RESEARCH
 - NINETY DAY PREAWARD COSTS
 - ONE TIME INSTITUTIONAL NO-COST-EXTENSION
 - AGENCIES MAY REQUIRE APPROVAL FOR TRANSFER AMONG BUDGET CATEGORIES (10%)
 - PASSES DOWN OMB A-133 AUDIT REQUIREMENTS
 - INCORPORATES OMB A-21
 - PRESCRIBES PERIOD OF AVAILABILITY OF FUNDS

SUBPART C – PROPERTY STANDARDS

- INSURANCE REQUIREMENTS
- PRESCRIBES TITLE (REAL, FEDERALLY-OWNED, EXEMPT)
- EQUIPMENT TITLE VESTS WITH RECIPIENT
- RECORDS AND INVENTORY REQUIREMENTS (INVENTORY EVERY 2 YEARS)
- SETS DISPOSITION REQUIREMENTS
- DISCUSSES RESIDUAL VALUE OF SUPPLIES
- INCORPORATES 37 CFR 401
- INCORPORATES SHELBY REQUIREMENTS

SUBPART C – PROPERTY CONTINUED

- REQUIRES CODE OF CONDUCT FOR ALL INVOLVED IN AWARD & ADMINISTRATION OF PROCUREMENT CONTRACTS
- PRESCRIBES COMPETITION
- PRECLUDES VENDORS FROM DRAFTING STANDARDS, SOW, RFP, ETC.
- REQUIRES WRITTEN PROCUREMENT PROCEDURES
- REQUIRES POSITIVE EFFORTS TO UTILIZE SMALL, SMALL DISADVANTAGED, ETC., BUSINESSES

SUBPART C – PROPERTY CONTINUED

- REQUIRES COST & PRICE ANALYSIS ON EVERY PROCUREMENT
- ESTABLISHES SPECIAL REQUIREMENTS FOR PROCUREMENTS OVER \$100K AND FOR CONSTRUCTION
- REQUIRES ALL PURCHASE ORDERS TO INCLUDE CLAUSES OF APPENDIX A

SUBPART C – REPORTS AND RECORDS

- REQUIRES MANAGING & MONITORING OF FINANCIAL PROGRAM PERFORMANCE, INCLUDING SUBAWARDS
- PERFORMANCE REPORTS REQUIRED NOT MORE OFTEN THAN QUARTERLY BUT AT LEAST ONCE ANNUALLY
- PRESCRIBES FINANCIAL REPORTS AND DESCRIBES CONTENT
- REPORTS DUE WITHIN 90 CALENDAR DAYS OF AWARD TERMINATION (OR ANNUAL BUDGET PERIOD)
- STANDARD FORMS SF269, SF272

SUBPART C – REPORTS CONTINUED

- RECORD RETENTION REQUIREMENTS
 - 3 YEARS AFTER SUBMISSION OF FINAL EXPENDITURE REPORT OR AUDIT, WHICHEVER IS LATER
 - CAN BE ELECTRONIC
 - ALLOWS FEDERAL ACCESS TO RECORDS
 - FAC AND OTHER COST ALLOCATION PLANS ALSO A 3 YEAR PERIOD
 - TECHNICAL RECORDS (INCLUDING PI DATA/REPORTS) ARE INCLUDED

SUBPART C – TERMINATION AND ENFORCEMENT

- IDENTIFIES CIRCUMSTANCES FOR EARLY TERMINATION BY AGENCY
- PRESCRIBES SANCTIONS FOR AWARDEE NONCOMPLIANCE
- INCORPORATES POTENTIAL FOR DEBARMENT AND SUSPENSION

SUBPART C – SPECIAL NOTES

- REQUIREMENTS FOR WRITTEN PROCEDURES
- AFFECTS ALL OF EMORY'S ADMINISTRATIVE SYSTEMS
- SPECIFIC AGENCY IMPLEMENTATIONS ARE IMPORTANT FOR INDIVIDUAL AWARDS

SUBPART D – AFTER THE AWARD REQUIREMENTS

- PRESCRIBES CLOSEOUT PROCEDURES
 - REPORTS DUE 90 CALENDAR DAYS AFTER COMPLETION
 - FINANCIAL
 - PERFORMANCE
 - OTHER
- REQUIRES REFUNDS OF UNOBLIGATED BALANCES
- PUTS AWARDEES ON NOTICE RE FUTURE DISALLOWANCES
- GIVES AGENCY ALTERNATIVES FOR COLLECTION OF EXCESS PAYMENTS OR DISALLOWED COSTS.

WHY IMPORTANT TO PI?

- ESTABLISHES THE RULES ON WHICH MOST SPONSOR AND UNIVERSITY POLICIES AND PROCEDURES ARE BASED INCLUDING
 - REBUDGETING
 - PRIOR APPROVALS
 - EXTENSIONS
 - EQUIPMENT PROCUREMENT
 - REPORTING REQUIREMENTS
- DEFINES REQUIREMENTS FOR REPORTING AND DOCUMENTING
 - EXPENDITURES
 - COST SHARE
 - PROGRAM INCOME
 - EFFORT

WHY IMPORTANT TO PI?

- AGENCY-SPECIFIC IMPLEMENTATIONS AFFECT INDIVIDUAL AWARD TERMS AND CONDITIONS
- NON-COMPLIANCE CAN LEAD TO
 - DISALLOWED COSTS
 - REDUCTION IN FUNDING
 - TERMINATION OF AWARD
 - SANCTIONS
 - SUSPENSION
 - DEBARMENT
 - CRIMINAL PENALTIES