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# U.S. Compliance Regulations of Federal Funds for non-U.S. Institutions

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„Federally supported basic research, aimed at understanding many features of nature – from the size of the universe to subatomic particles, from the chemical reactions that support a living cell to interactions that sustain ecosystems – has been an essential feature of American life for over fifty years.“

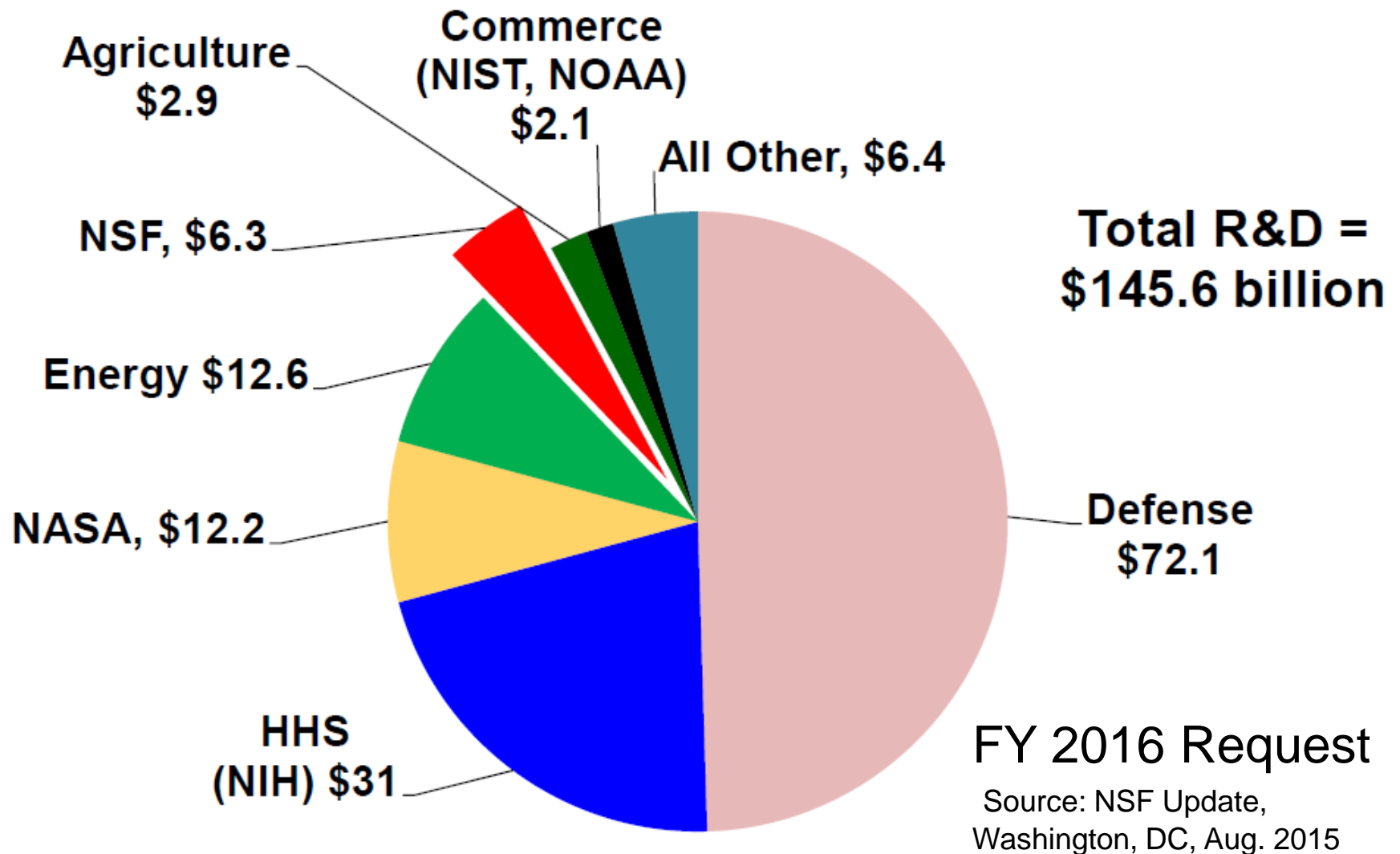
Barack Obama, Nature 455

# U.S. Research Funding Landscape

- U.S. funding landscape is decentralized
- Overall U.S. federal grant regulations (Uniform Guidance)
- Individual funding agencies' own regulations & implementation rules
- U.S. funding programmes open for EU participation (reciprocity)

Source: BILAT USA 2.0 Extra Report, 2015

# Total R&D by U.S. Agency



## Registration Steps for Non-U.S. Research Organizations

- 1) DUNS Number <http://fedgov.dnb.com/webform>
- 2) NCAGE Code  
[http://www.dlis.dla.mil/Forms/Form AC135.asp](http://www.dlis.dla.mil/Forms/Form_AC135.asp)
- 3) SAM Registering [www.sam.gov](http://www.sam.gov)
- 4) Proposal Submission System  
[www.grants.gov/applicants/](http://www.grants.gov/applicants/)

Oder 4) U.S. Sponsors (NSF FastLane, NIH Commons, etc)

**Timeline:** recommendation start registration early, at least 30 days before grants application deadline !

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Federal Award Requirements
- Subpart D – Post-Federal Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

Source: Office of Management and Budget: 2 Code of Federal Regulations 200 - Uniform Administrative Requirements, Cost Principles and Audit Requirements, Effective 2/26/2014, NCURA 2015

- Allowability
- Reasonable
- Allocable
- Prior Approval

Source: Office of Management and Budget: 2 CFR 200,  
NCURA 2015

# Key Financial Management Systems

- Accounting System
- Procurement System
- Property System
- Payroll System

Source: Kirk M., Mayo D. & Richardson D.: An Introduction to Working under U.S. Government Compliance Regulations (for non-U.S. Institutions), Aug. 2015



Foreign (non U.S.) organizations that do not have a current Federal Government negotiated indirect cost rate may elect an indirect recovery of 10% of the Modified Total Direct costs.

- NIH Exception: 8% of Modified Total Direct Costs

Source: Office of Management and Budget: 2 CFR 200, NCURA 2015

## Subpart F – Audit Requirements

- U.S. Government reserves right to audit financial and administrative records at any time. Typically, audits are completed at the end of a project period or termination of the award
- If you receive \$ 750,000 or more in U.S. funds during a single fiscal year, you must hire an external auditor

Source: Office of Management and Budget: 2 CFR 200, NCURA 2015

- Financial vs Non-Financial Considerations
- Substantiated Salaries and Wages
- Currency Exchanges Unrecorded
- Foreign Taxes deemed Unallowable
- Misunderstanding of Contractual Obligations

Source: Kirk M., Mayo D. & Richardson D.: An Introduction to Working under U.S. Government Compliance Regulations , Aug. 2015

- Conflict of Interest (NIH, NSF, etc.)
- Institutional Compliance
- Human and Animal Subject Protections (NIH)
- U.S. Export Control Obligations (ITAR, etc.)

- BILAT EU - USA 2.0 Project  
[www.euussciencetechnology.eu](http://www.euussciencetechnology.eu)
- U.S. Federal Service (Help)Desk [www.fsd.gov](http://www.fsd.gov)
- U.S. National Council of University Research Administrators (NCURA) Annual Meeting in Washington, DC, Aug. 7-10, 2016 [www.ncura.edu](http://www.ncura.edu)
- EARMA Conference in Lulea (SE), June 20-23, 2016  
[www.earma.org](http://www.earma.org)

- zentrale Kontaktstelle für EU-Forschungsprojekte an der TU Wien unter Einbindung anderer Abteilungen
- Serviceeinrichtung für ForscherInnen & Verwaltungspersonal
- Beratungs- und Informationsaktivitäten
  - EU-Förderprogramme (H2020 und komplementäre EU-Initiativen)
  - Antragsphase und Vertragsverhandlungen
  - EU-konforme Kostenkalkulation & Budgetierung
- Gestaltung & Prüfung von EU-Forschungsverträgen, insbesondere Konsortialverträge & Unterverträge
- Verbreitung von EU-Projektmanagement Know-how an der TU Wien
- Implementierung der elektronischen Unterschrift auf Organisationsebene im H2020

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