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

FY 2016 Request
Source: NSF Update, Washington, DC, Aug. 2015
System for Award Management (SAM)

Registration Steps for Non-U.S. Research Organizations

1) DUNS Number [http://fedgov.dnb.com/webform](http://fedgov.dnb.com/webform)


3) SAM Registering [www.sam.gov](http://www.sam.gov)


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

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

- 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

Subpart E – Federal Cost Principles

- 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

Indirect Costs (F&A costs)

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
Audit Concerns

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

Special Issues

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

• BILAT EU - USA 2.0 Project  
  www.euussciencetechnology.eu

• U.S. Federal Service (Help)Desk  www.fsd.gov


• EARMA Conference in Lulea (SE), June 20-23, 2016  www.earma.org
EU-Forschungssupport der TU Wien

- 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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