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Hot Topics in Post Award Research Administration

In an effort to provide post award news and information as it becomes available we are pleased to announce that we have added a section to our homepage dedicated to Hot Topics. Please visit http://finance.tufts.edu/spa/ for links to the new NIH Grants Policy Statement, the revised NSF Proposal & Award Policies & Procedures Guide, the OMB Omni Circular (streamlining A-21, A-110, A-133, and other circulars), as well as other notices from NIH. We will use the website to share important updates between editions of SPA Today. To receive communications directly from federal agencies or professional research administration organizations you may also subscribe to one or all of the Listservs on page 3.

NIH Salary Cap – FY 2014

NIH announced a revised salary limitation for FY 2014 awards issued on or after January 12, 2014. The executive level II cap has been set at $181,500, an increase of 1 percent from the prior established limitation, for awards issued January 12, 2014 through September 30, 2014. For FY14 awards issued October 1, 2013 through January 11, 2014 the effective salary cap remains at executive level II $179,700.

Please note that since 12/23/2011 (FY 2012) the applicable salary cap has been based on the date when an award was initially issued, not when the actual salary cost is charged. When NIH made this change a Frequently Asked Questions website was created and may be helpful in clarifying the cap(s) applicable to a specific award. You can view the previously published FAQs at http://grants.nih.gov/grants/policy/fy2012_salary_cap_faqs.htm

For examples showing how to apply the cap and for additional resources from NIH, visit our website at http://finance.tufts.edu/spa/.
Supplemental Salary Charged to Sponsored Awards

SPA has recently begun to conduct reviews of supplemental payments to faculty from sponsored awards. Our goal is to verify that payments are allowable, allocable, reasonable and consistently treated based on federal regulations (where applicable) and the sponsor or award-specific terms and conditions. As with all salary payments charged to sponsored projects, supplemental pay for work performed should be based on a proportionate amount of the faculty member’s institutional base salary (IBS) as described in the appointment letter.

Please note - regulations do not allow for an individual’s institutional base salary to be increased as a result of obtaining grant funding. The common exception which allows for compensation above the institutional base salary during the academic year is very specific: for consultation across departmental lines. The general rules for faculty compensation during the academic year and the specific requirement for the exception to those rules are found in OMB Circular A-21, section J.10.d. and can be read in the box at the bottom of this page.

Provided below are some helpful tips for processing Personnel Action Forms (PAFs) for supplemental payments from sponsored projects:

- Check the award, proposal, and/or budget justification to determine if the extra compensation was specifically budgeted and approved for the individual
  - Sometimes the terms and conditions of a nonfederal award require the University to comply with “all applicable federal laws, rules, and regulations governing sponsored programs.”
  - If the award terms are silent on the payment of additional compensation, seek approval in writing from the sponsor before the PAF is processed.
  - Consider NIH and NSF caps, if applicable

- Unless the payment is a summer supplement for a faculty member with a 9-month appointment, review the employee’s job description or appointment letter to confirm these duties falls outside of the expectations associated with the current job description/appointment
  - Time spent on externally sponsored projects is often integrated into the faculty member’s regular duties and responsibilities assigned by the University and would not warrant supplemental compensation

SPA’s goal is to work closely with principal investigators and departmental administrators to provide support in complying with sponsor requirements. We would be happy to assist with any questions you may have when processing supplemental pay from a sponsored project.

Salary rates for faculty members

(1) Salary rates for academic year. Charges for work performed on sponsored agreements by faculty members during the academic year will be based on the individual faculty member's regular compensation for the continuous period which, under the policy of the institution concerned, constitutes the basis of his salary. Charges for work performed on sponsored agreements during all or any portion of such period are allowable at the base salary rate. In no event will charges to sponsored agreements, irrespective of the basis of computation, exceed the proportionate share of the base salary for that period. This principle applies to all members of the faculty at an institution. Since intra university consulting is assumed to be undertaken as a university obligation requiring no compensation in addition to full time base salary, the principle also applies to faculty members who function as consultants or otherwise contribute to a sponsored agreement conducted by another faculty member of the same institution. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the consultant is in addition to his regular departmental load, any charges for such work representing extra compensation above the base salary are allowable provided that such consulting arrangements are specifically provided for in the agreement or approved in writing by the sponsoring agency.
Policy on Audits Conducted by External Regulatory Agencies

External regulatory agencies, such as the National Science Foundation Office of the Inspector General (NSF OIG), reserve the right to audit funding that the agency/sponsor has granted to the University. Audit & Management Advisory Services (AMAS) at Tufts has a policy that sets forth the procedure for communication among university departments when audits or investigations are announced by external auditors representing federal, state and local government agencies and private agencies.

The policy can be found at http://sites.tufts.edu/amas/poliess-links/policy-on-audits-conducted-by-external-regulatory-bodies-and-agencies/. In the event that you are contacted by an external auditor please refer to the policy and contact AMAS at extension 7-2068.

Spotlight on Recent Audits

This new section of our newsletter is meant to provide insight into the government’s current areas of focus, and offer “lessons learned” from Federal audits performed at other institutions.

A September 2013 audit at a major research institution, conducted by HHS OIG at the request of NSF, found questioned costs in several direct cost categories:

- Computer & Computer Related Expenses – laptops used by participants and computer supplies used in a laboratory
- Participant Support – lack of attendance sheets, insufficient documentation to support a stipend paid to a participant, a stipend to one participant higher than that paid to other attendees, and subsistence allowances pursuant to a written agreement
- Foreign Travel – costs that exceeded the maximum per diem rate, costs incurred outside authorized travel dates, unallowable expenses (i.e. alcohol & laundry), unreasonable costs and undocumented costs
- Other – a “conference meal” not approved by the agency, a magazine subscription not benefitting the project, visa fees outside the project period, late fees for a publication, & office supplies were also questioned.

The University disputed 60 of the 86 questioned costs, but OIG auditors recommended that NSF require the University to reimburse the agency for $794K in unallowable costs. A copy of the full report can be found here.
Upcoming NCURA Workshops & Meetings

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<thead>
<tr>
<th>Workshop Type</th>
<th>Title</th>
<th>Dates</th>
<th>Location</th>
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<tr>
<td>Departmental Research Administration</td>
<td>Workshop</td>
<td>February 10-12, 2014</td>
<td>Orlando, FL</td>
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<tr>
<td>Level I Workshop</td>
<td>Fundamentals of Sponsored Research</td>
<td>February 10-12, 2014 &amp; June 23-25</td>
<td>Providence, RI</td>
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<tr>
<td>Level II Workshop</td>
<td>Sponsored Project Administration</td>
<td>February 10-12, 2014</td>
<td>Orlando, FL</td>
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<tr>
<td>Annual Financial Research Administration Conference</td>
<td>March 15-17, 2014</td>
<td>San Francisco, CA</td>
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<td>Annual Pre-award Research Administration Conference</td>
<td>March 18-20, 2014</td>
<td>San Francisco, CA</td>
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<td>International Network of Research Management Societies (INORMS) 2014</td>
<td>April 10-13, 2014</td>
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<tr>
<td>Financial Research Administration</td>
<td>June 23-25, 2014</td>
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<td>S6th Annual Meeting</td>
<td>August 10-13, 2014</td>
<td>Washington, DC</td>
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Requests for Advance Accounts

A note from guest contributor, Suzanne Rocha, Assistant Director, Office of Research Administration

The Office of Research Administration (ORA) is happy to announce that the internal Grant Create without Complete Documentation form has been updated and renamed. It is now called a Request for Advance Account and the form can be found on the ORA website at http://viceprovost.tufts.edu/researchadmin/files/advance_account_form.pdf

Setting up an Advance Account enables a Principal Investigator to begin spending prior to having a fully executed award in place. We hope you find the new form user-friendly, and also find that it expedites the process of setting up Advance Accounts.

Training and Outreach

Classes and workshops are available on-line and in-person for those interested in more information about various grant-related topics including expense transfers, travel and closeouts. Visit the Learning Center to view tutorials or see the TELD site for a listing of instructor-led classes. Feel free to contact Carol Liedes for more information.

To arrange for customized Roundtable Discussions you may contact Joyce Ferland; the SPA Post Award Financial Specialists and Assistant/Associate Director are also happy to meet with faculty and staff as needed.

Coming Soon: An Investigator’s ‘Need to Know’

In a collaborative effort with contributing faculty we have developed a workshop intended to provide both new and seasoned Investigators at Tufts with up-to-date grant administration information. The workshop will touch upon topics such as allowability of expenses, foreign travel, cost transfers, subcontracts and effort reporting. Be on the lookout for this addition to the training and outreach lineup listed above!

Web-Based Tutorials
- A Grant Compliance Overview
- Effort Reporting at Tufts
- Expense Transfers on Grants
- The Grant Closeout Process

Instructor-Led Classes
- Traveling on Sponsored Projects
- Fundamentals of Research Administration
- Grant Management for Administrators

Do you have any information that you’d like us to share in our next newsletter? Please direct suggestions, questions or comments about the newsletter to Joyce Ferland (joyce.ferland@tufts.edu). Thank you!