Uniform Guidance Task Force

Several years in the making, the much-anticipated new guidance was published by the Office of Management and Budget (OMB) in the Federal Register. This guidance, known by several nicknames during its development (A-81, Omni-circular, Supercircular, Uniform Guidance), consolidates the regulations of eight OMB circulars (A-21, A-50, A-87, A-89, A-102, A-110, A-122, A-133) into one uniform set of regulations for all grant recipients with the goal of reducing administrative burden, improving transparency of the federal awards process, and protecting federal funds from waste, fraud, and abuse. Much of the guidance is simply consolidated. The final guidance, officially known as 2 CFR Chapter I, Chapter II, Parts 200, 215, 220, 225 and 230, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is the single most significant change in research regulations in the last 50 years. The link to this document can be found [here](http://finance.tufts.edu/spa/contact) and the implementation date is December 26, 2014.

Tufts University has created a Uniform Guidance (UG) task force to interpret the guidance; revise policies, procedures and business processes, where necessary; make technology changes, where necessary; and provide education and outreach to the Tufts research community.

Subject matter experts from across Tufts’ three campuses have been identified and six working groups were formed within the task force. Other University experts from a variety of departments will be sought to provide counsel on an as-needed basis. The working group kick-off meeting took place on Thursday, June 19th and we will provide updates and information on the task force’s activities and progress throughout the year.
Personnel Action Forms Involving Sponsored Awards

A Personnel Action Form, commonly referred to as a PAF, is an HR form used to update faculty and staff employee records including activity related to initial employment, changes during employment (including promotion, transfer, hours change, leave of absence, etc.), and separation from the University. PAFs for staff and faculty are typically initiated in the department and require the approval of the school or division’s budget officer, in addition to approval from the employee’s department/supervisor.

The HR Service Center (HRSC) is responsible for entering the information for all employee hires, changes, or separations into the PeopleSoft HR system. When a PAF is submitted that requires modification to a staff or faculty salary distribution, a retroactive salary adjustment may be necessary.

A **retroactive** adjustment is a redistribution of salary payments that:
- were made after the effective date of a change PAF
- used the employee’s prior distribution
- have not yet been reflected and/or certified on a quarterly effort report

When a department submits a PAF to the HRSC that requires **retroactive adjustments to a sponsored award**, the appropriate SPA Specialist should be copied on the email or sent a paper copy of the PAF. SPA will make the retroactive adjustments in PeopleSoft so that the sponsored accounts/awards reflect the distribution shown on the change PAF.

*Note: In the event that changes are required to effort certified on a QER in a prior quarter, a recertification memo must be attached to an annotated copy of the QER and submitted to SPA. See the [Effort Reporting page](http://hr.tufts.edu/spa/effort-reporting/) on our website for more details.*

PAFs received by the HRSC at least 7 days before a payday will be processed in time for that pay period, reducing the need for adjustments. We recommend submitting change PAFs in advance when possible.

**ePAFs**

Changes for students and temporary employees are processed through the HRSC’s ePAF PeopleSoft application. Since weekly salary is certified at the time it is entered into ePAF, a recertification request, including a screen print of the ePAF panel, should be submitted to SPA when a distribution adjustment impacting a sponsored award is required. For more information regarding salary cost transfers please visit: [http://finance.tufts.edu/spa/effort-reporting/](http://finance.tufts.edu/spa/effort-reporting/)

As a reminder:
- Expense transfer forms cannot be used to process salary adjustments. **All labor adjustments must be processed via the labor distribution system.**
- The HRSC processes all retroactive salary changes between DeptIDs.

For more information about PAFs visit the HR website: [http://hr.tufts.edu/admin-resources/processing-employee-changes/](http://hr.tufts.edu/admin-resources/processing-employee-changes/) or contact the HR Service Center.

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**Proposed Boost in NIH Funding**

In early June 2014 a U.S. Senate panel approved a budget bill that would increase funding for the National Institutes of Health to $30.5 billion for the fiscal year beginning October 1, 2014.

The proposed $605 billion increase to fund biomedical research at the 27 NIH institutes and centers is expected to fully replace the FY 2013 cuts that resulted from sequestration.

Also included in the funding bill are increases for Federal Work Study, Supplemental Educational Opportunity Grant (SEOG), and TRIO programs.

A copy of the full bill, which has gone to the full Senate appropriations committee, is available [here](http://hr.tufts.edu/spa/effort-reporting/).
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.

Unspent Balances on Federal Grants

The U.S. Government Accountability Office (GAO) released a report summarizing its findings from a study of closeout procedures and unspent balances on federal grants. The study was conducted in order help the government find ways to make federal grant processes more efficient and ensure that unspent balances are redirected within the federal agency, when possible, or returned to the Treasury. A full copy of the GAO report can be found here.

Federal agencies appear to have accepted GAO’s recommendations. Some local universities have reported more instances of having to return unspent funds remaining at the end of a project, despite requests for no-cost extensions. Here at Tufts we have seen added scrutiny on unspent balances requested for carryover. Other universities have reported Principal Investigators being asked to justify large remaining balances before releasing additional, anticipated funding for their awards.

In order to avoid a loss funding, pay close attention to each grant’s burn rate – the rate at which funds are being spent relative to the budget. This will help avoid both under-spending and over-spending a sponsored award. In addition, use financial reports to monitor balances and ensure that expense are being allocated to the proper funding sources when they are incurred. It is important to note that all federal agencies now require that expenses for awards be reported on a monthly or quarterly basis (through financial reporting or requests for cash); we expect that this data will be used to monitor all grant balances more closely going forward.

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!