UNIFORM GUIDANCE (UG) IMPLEMENTATION

CHANGES IN ADMINISTRATION OF FEDERALLY FUNDED PROJECTS
WHAT IS THE UNIFORM GUIDANCE (UG)?

Consolidation of the federal government’s regulations that apply to all grantees (regardless of institution type):
- 2 CFR Chapter I, Chapter II, Part 200
- Effective December 26, 2014
  - Administrative requirements (both pre- and post-award)
  - Cost principles
  - Audit requirements

Purpose:
- Streamline and increase efficiency
  - Supersedes 8 OMB Circulars
- Focus on performance and accountability
  - Reduce administrative burden
  - Require strengthened institutional internal controls
UG will apply to new federal awards and additional funding awarded after 12/26/2014 and will require changes to:

- Relevant internal policies, procedures and business processes
- Technology
- Daily administration
- Has a broader reach
**UG Task Force**: Thoroughly reviewed the regulations, defined impacts and is working to recommend new or revised policies

- Led by Joyce Ferland, Director of Sponsored Programs Accounting
- Comprised of subject matter experts from all three campuses
- Other University experts from a variety of departments provided counsel on as-needed basis
- Change Collaborative for Tufts Research Administration partners with the UG Task Force to ensure community engagement and coordination with ongoing research administration efforts
Focus on internal controls: UG uses the phrase “internal controls” 103 times. This implies increased emphasis. Organizational culture of consistency and competency is paramount.

Subrecipient monitoring: more stringent oversight is now required

Direct costing: changes in some allowable costs
GOALS OF THE UG EFFORT

- Better support PIs in facilitating their research/reduce administrative burden
- Determine the most efficient and effective way to conduct business at the University
- Ensure that Tufts is compliant with applicable federal, state, local and University regulations
WHAT YOU NEED TO KNOW

- **Subrecipient requirements**: de minimus F&A rate, increased monitoring, scrutiny of fixed-priced subawards

- **Charging of costs**: can charge administrative salaries, computing devices, anticipated publication costs, participant support, short term travel visa costs

- **Voluntary committed cost sharing**: prohibited from consideration in merit review process of proposals

- **Absence of PI for more than 3 months**: prior approval is only needed for PI “disengagement” not physical absence
F&A improvements:

- If the subrecipient has a federally negotiated F&A rate, the negotiated rate must be included in all proposed subawards (unless the federal sponsor has a lower published cap).

- If the subrecipient does not have a federally negotiated F&A rate, the subrecipient may use a 10% Modified Total Direct Cost (MTDC) de minimus rate. Contact ORA if the subrecipient does not have a federally negotiated F&A rate for guidance.

Increased burdens: new obligation to prove that subrecipients’ performance and financial reports are received/reviewed

Fixed price subawards:

- Prior agency approval is required and total value of each subaward may not exceed $150,000
- Certification at closeout

Tufts
In general, administrative and clerical salaries should still not be direct charged, but the rules governing “major project or activity” exceptions have been dropped and replaced by the following criteria, all of which must be met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and

If all of these requirements are met, PIs/departments should add a new justification statement to proposals to facilitate the required agency approval.
Costs related to protocol development and maintenance, managing substances/chemicals, managing and securing project-specific data, and coordination of research subjects are allowable direct costs when they are “contributing and directly related to work under an agreement.”

- same underlying requirements as other types of direct costs
- are not subject to the extra approval requirements required of administrative and clerical costs
Tufts University will manage xx clinical sites. This management activity includes collection of multiple IRB approval documentation, monitoring of site progress, consolidation/aggregation of results and progress reports, weekly phone conference arrangements and {insert other admin/clerical duties}. This management activity represents a level of administrative/clerical services that is necessary to successfully carry out the program and therefore is integral to the project. This level of service is above and beyond that which is provided by the department on a routine basis. We are requesting that the program support a {insert job title} position at {insert effort level} to carry out these responsibilities.
ANTICIPATED PUBLICATION COSTS

- Publication costs that will be incurred after the end date are allowable
- Must be charged to the award account before closeout
- Must be based on estimated unpaid obligation
Participant support costs include stipend, subsistence allowance, travel, registration fees, etc.

- Allowed universally by all agencies if project includes education or outreach component
- Not routinely allowed on research grants
- Cannot be for used for employees
- Such costs are explicitly included in the budget and the budget is approved or if prior written approval is received from the sponsor
- Excluded when calculating Modified Total Direct Costs (MTDC) to determine an award’s F&A costs
- Include the following in budget justification: “The inclusion of participant support costs in the budget and the subsequent award by the agency will be considered prior agency approval.”
Computing devices are machines used to acquire, store, analyze, process, and publish electronically, including accessories for printing, transmitting, and receiving electronic information

- Considered supplies if cost under $5,000 per unit
- Charging computing devices as direct costs is allowable for devices that are essential and allocable (provide benefit), but are not solely dedicated, to the performance of a federal award
VISA COSTS

- Short term travel visa costs are allowable if connected to work on the award, critical and necessary
- Long term immigration visa costs are not allowable
Voluntary committed cost sharing is cost sharing not required by the sponsor but explicitly pledged and committed in the proposal

- Voluntary committed cost sharing is not expected in research proposals
- Funding agencies are prohibited from considering voluntary committed cost sharing in merit review of the proposals and it will not increase the likelihood of receiving an award
- Cost sharing obligations required from grantees must be included in the funding opportunity announcement
- Voluntary committed cost sharing should be avoided
PROCUREMENT

- Biggest Administrative Burden
- All procurements above the micropurchase threshold of $3,000 must be competitively bid
- Conflict of interest in procurements
- Grace period to allow extra time for a systematic implementation
- By December 26, 2014 Tufts must have a transition plan in place that ensures compliance no later than July 1, 2016
WHAT CAN YOU EXPECT IN THE NEXT FEW MONTHS?

- Closeouts: Policy, Procedure & Closeout checklist
- Cost Share Policy
- Cost Transfer Policy
- Debarment & Suspension Procedure
- Administration / Clerical Costs – additional guidance
- Publication & Printing Costs – additional guidance
- Residual Balances: Policy, Procedure & Form
- Proposal Guidance documents
- Participant Support Costs – additional guidance
- Institutional Base Salary Policy
- Travel: Guidance & approval checklist
- Invoicing: Internal business processes
WHAT CAN YOU EXPECT IN THE NEXT FEW MONTHS? (CONT)

- Prior Approvals: Policy, Procedure & Form
- Application of F&A/Deviations from Negotiated Rate Policy
- Fixed amount agreements – additional guidance
- Overexpenditure Policy
- Records Retention / Records Management
- Stockroom Procedures
- Subawards: Procedures & Templates
- Subrecipient Monitoring: Policy, Procedures, Invoice checklist & Miscellaneous Forms
- Tuition Remission Policy
- Fraud & misconduct policies - update
- Effort Issues / After the fact reviews – revamping of entire process
- Misc. other Central Office procedural changes
NEXT STEPS

- Understanding agency implementation by reviewing revised grant policy manuals when published
- New policies will be announced at Tufts
- Community input will be solicited via public comment on the Change Collaborative website for changes in processes
- More training opportunities will be made available in 2015 and beyond
Tufts UG Website:  
http://viceprovost.tufts.edu/uniformguidance/  
- OMB and other federal and nonfederal resources  
- Tufts guidance documents  
- Agency implementation plans

Questions about the UG: joyce.ferland@tufts.edu or x7-6226

Change Collaborative: http://sites.tufts.edu/collaborative/  
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