



Welcome to the Spartan Research Administrators Network (RAN)

The mission of the Spartan Research Administrators Network (RAN) is to provide the Michigan State University research community with a forum for networking opportunities and continuing education. Semi-annual meetings will offer the latest information on agency updates, proposal and award administration, learning opportunities, and other notable activity in research administration.

Spartan Research Administrators Network (RAN)



Twila Fisher Reighley

Assistant Vice President for Research and Graduate Studies

Planning Committee

Initiator:

Barb Miller, College of Arts and Letters

Committee:

Barb Miller, College of Arts and Letters

Adriana Feldpausch, Nursing

Sue Sipkovsky, Teacher Education

Jenny Lafferty, Sponsored Programs Administration



SPA/OSP/CGA staff member: *“It is my privilege to support the faculty in doing their research.”*



We can support the faculty better together.

Preview

1. Metrics
2. Proposal deadline change
3. Brief preview of other topics

We're listening!

We appreciate the feedback!

Point of
service
feedback

Proposals

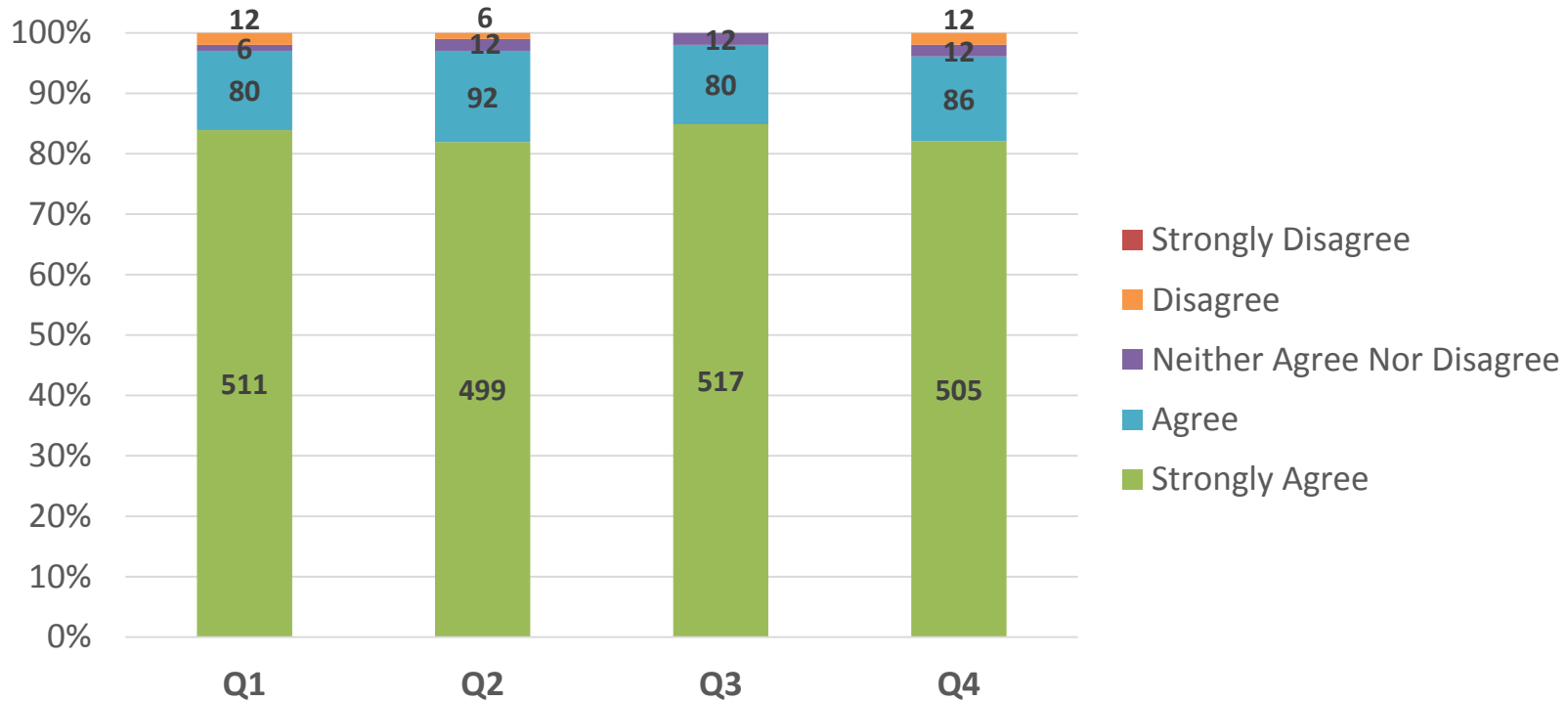
Awards

Account Set up

Planning for additional post-award feedback

Proposal Survey Report

Responses When Option 'Yes' (Worked with OSP (CGA))



Q1 – I was helped in a timely manner

Q2 – I was provided with useful/accurate information

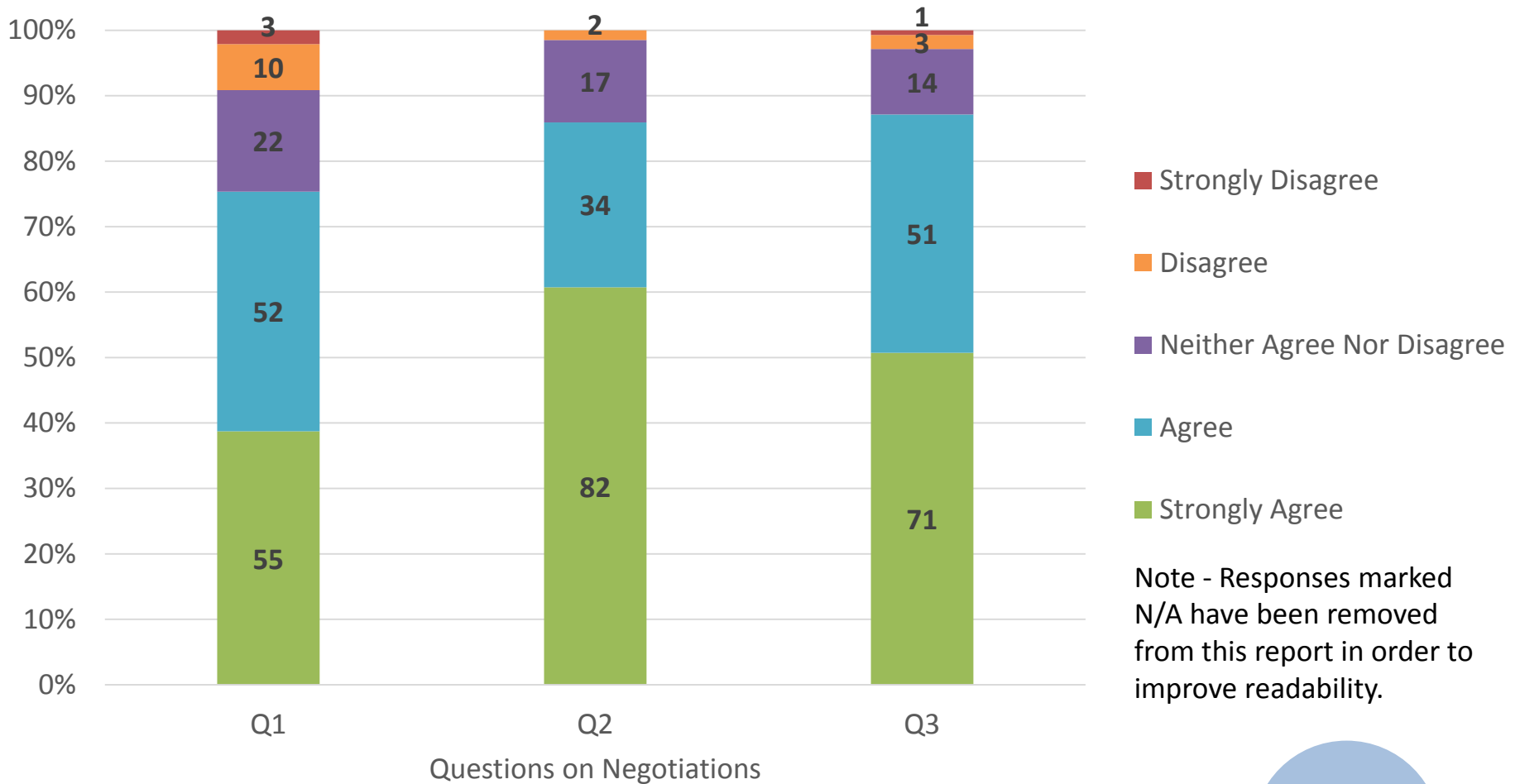
Q3 – I was treated courteously

Q4 – I was satisfied with the interaction

Response Rate 24%

Award Survey Report - Negotiations

Total distinct responses – 168 : Total survey emails sent – 1,423 : Response Rate – 12%



Note - Responses marked N/A have been removed from this report in order to improve readability.

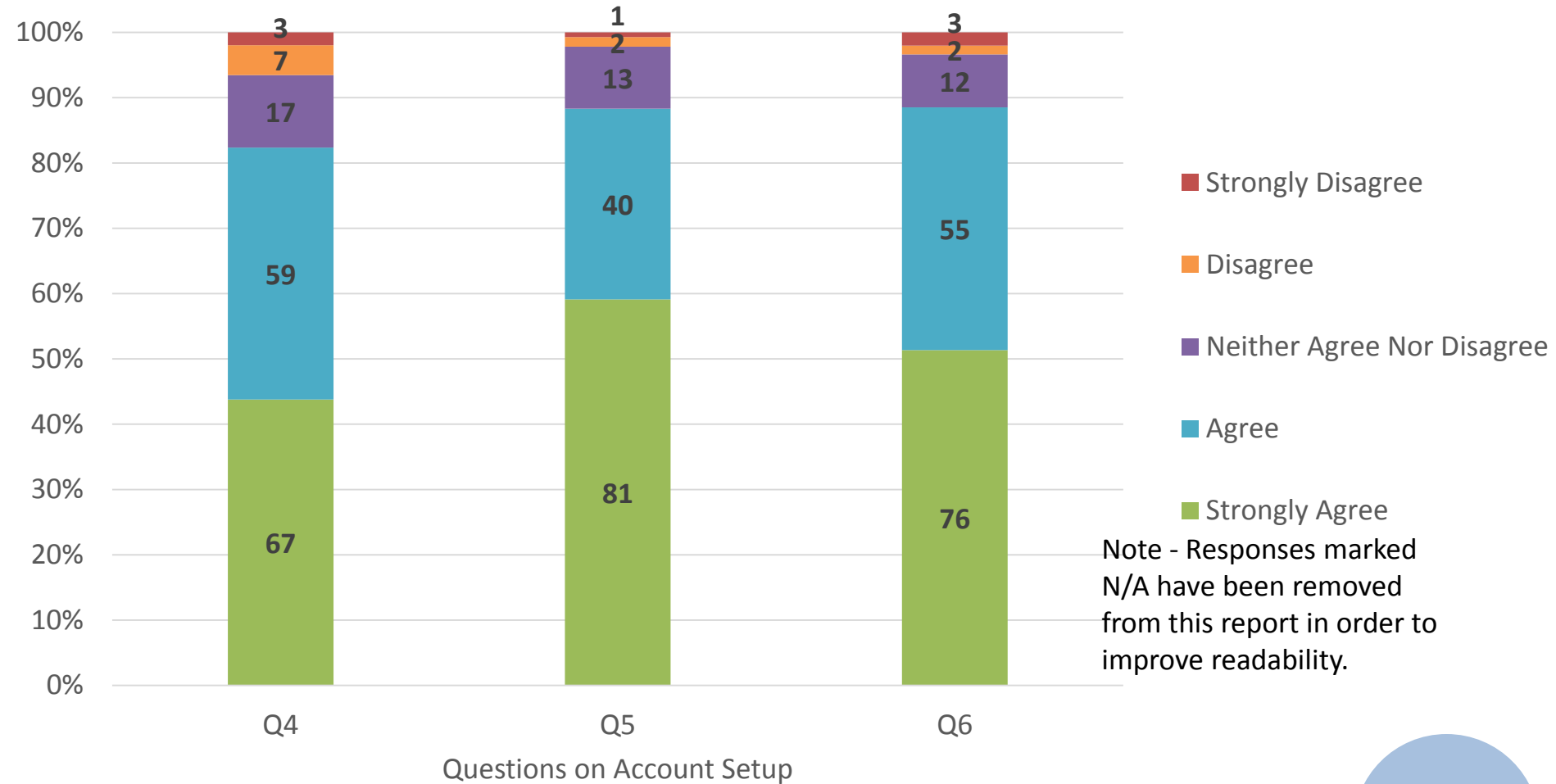
Additional
respondents
to be added

Q1 – I was kept informed during the award/contract negotiation process
Q2 – I was treated courteously by staff involved in these negotiations
Q3 – I am satisfied with the negotiation and agreement execution

Survey Initiated 7/13/2014 – Report Run Date: 11/4/2014

Award Survey Report – Account Setup

Total distinct responses – 168 : Total survey emails sent – 1,423 : Response Rate – 12%



- Q4 – The subsequent account setup and availability of funds was handled expeditiously
 Q5 – I was treated courteously by staff involved in the account setup
 Q6 – I am satisfied with the account setup

Additional
respondents
to be added

Frequently Asked Questions and Metrics

FAQ and Metrics Handout



Planning for Metrics on Website (accessed with NetID)



Proposal Deadline Policy Change

Background on process:

- Considered:
 - Problems and inequities in proposal review
 - Sponsor advice
 - What our peer institutions are doing
- Reviewed with:
 - Council of Research Deans (CORD)
 - Faculty groups
 - Research Administrators
- CORD supported change
- Policy drafted, then reviewed by several impacted

Why the Deadline Is Important



*Especially vulnerable during staffing transitions.

Key Points Proposal Deadline Policy: 10-6-3-1*

*Effective for Proposal Due Dates
on or after 12/1/2014*

Ten business days:

Notification of proposal (including solicitation number when applicable) should be sent to OSP.

Six business days:

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Three business days:

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One business day:

"Late" proposal becomes an "at-risk" proposal/needs **Associate Research Dean Approval** before OSP review and submission of proposal.

One business day:

OSP has committed to submit most "on-time" proposals one day before the deadline.

To view the published policy:

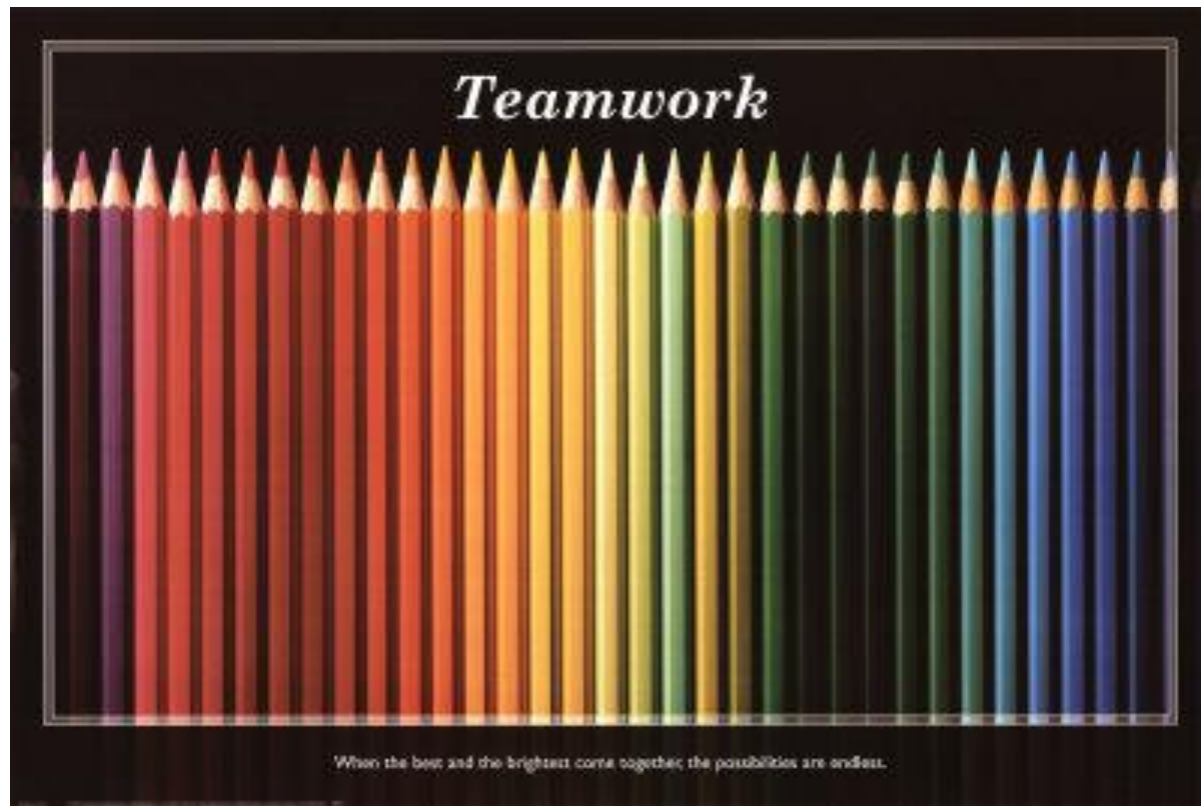
<https://cga.msu.edu/PL/Portal/DocumentViewer.aspx?cga=aQBkAD0AMwAwADEA>

Big Things Happening!

Changes:

- Changes noted so far:
 - Point of service feedback
 - Proposal deadline policy
- Katie Cook, (now) Director, Office of Sponsored Programs
- Conflict of Interest policy (COI Office)
- Increasing transparency (Activity Log)
- Federal costing, administrative, and audit requirements, Uniform Guidance (Dan Evon, COGR Costing Committee).

Teamwork: When the best and the brightest come together, the possibilities are endless.



Faculty/Academic Staff Conflict of Interest

Brian Mattes, Faculty Conflict of Interest Officer
(mattesbr@msu.edu; 884-8045)

Brittany Bristol, Administrative Assistant
(fcoiio@msu.edu; 884-7000)

Melanie Westlund, Administrative Assistant (Beginning 11/17/2014)
(fcoiio@msu.edu; 884-7000)

Complete Your 2015 Conflict of Interest
Disclosure and Training Now!

<http://coi.msu.edu/>

In a Nutshell:

- **Who:** All faculty and academic staff
- **What:** Must complete an Annual Disclosure of Significant Financial Interests
- **When:** January 1, 2015
- **Where:** <http://coi.msu.edu/>
- **Why:** MSU's Faculty/Academic Staff Conflict of Interest Policy, as approved by the Board of Trustees, requires that, **beginning January 1, 2015, all MSU faculty and academic staff submit an annual disclosure** of all significant financial interests related to their MSU responsibilities.
- **How:** <http://coi.msu.edu/how-to-disclose>

What is a Financial Conflict of Interest?

- **Financial Conflict of Interest (FCOI):** Situation where a person has a Significant Financial Interest that could directly and significantly affect the **design, conduct, or reporting of research**
- Faculty members must annually disclose all significant financial interests and **other opportunities for tangible personal benefit** that are related to the faculty member's institutional responsibilities.

Why are we concerned about COI?

- We must maintain the **trust** of the general public which supports us and which we serve.
- We must promote objectivity in research and scholarship.
- An unmanaged conflict of interest can undermine confidence in the University and, thus, harm its standing and that of its entire faculty.
- An investigator's interest could lead others to question their professional motives.
- Federal and state requirements mandate that financial conflict of interest policies and procedures be in place.

What is a significant financial interest (SFI)?

- Financial interests consisting of one or more of various types of financial interests that, when aggregated over the previous calendar year, exceeds \$5,000, or...
- If the value is not evident (as with equity interest in a non-publicly traded entity, or travel that was paid on behalf of the investigator), then it must be considered an SFI.
 - Not only your own personal interests, but also financial interests held with or by your immediate **family** (spouse, domestic partner, dependent children, and other dependents) and with or by any legal entity that you or your family owns or controls.

Examples of Significant Financial Interests

- **Income** or payments of any kind totaling more than **\$5,000** over the last calendar year from a single entity;
- **Ownership** greater than 1% of a single outside entity or ownership interests greater than \$5,000 (e.g., stock);
- **Intellectual property** rights or licenses with an established fair market value exceeding \$5000 or which generate income of any value from other than MSU (including royalties from other domestic universities);
- **Unvalued options** for stock or ownership of any value in a private company;
- Serving on a **governing or advisory board**, or in a **fiduciary or managerial role**, or as a general partner with or without pay

Exceptions

- SFIs **unrelated** to your MSU Institutional Responsibilities;
- **MSU salary**, remuneration by MSU, or other payments at MSU's behest (including from an MSU-approved practice plan);
- SFIs from seminars, lectures, teaching engagements, or service on advisory committees or review panels **paid by domestic (U.S.):**
 - Federal, state, or local government agencies;
 - Institutions of higher education;
 - Academic teaching hospitals and medical centers; or
 - Research institutes affiliated with an institution of higher education.
 - (You do have to report nonprofits and foreign institutions)

Who manages COIs?

- The Conflict Review Committee (CRC)
 - Composed of at least five faculty members from different disciplines
 - Convenes ~ every 2 months
- The Conflict of Interest Office is managed by the Financial Conflict of Interest Officer (FCOIO)
 - Development of policies and procedures related to the identification and disclosure of significant financial interests,
 - Initial determination of potential conflicts of interest
 - Non-voting member of CRC

What happens if a COI is identified?

- The FCOIO, with the VPRGS and/or the CRC make a determination of appropriate action.
- **Conflict Management Plan (CMP):**
 - An agreement that sets out limits and restrictions on the investigator for the purpose of reducing or eliminating a conflict of interest, and to ensure that the design, conduct, and reporting of research will be free from bias.
 - May include:
 - public disclosure when presenting or publishing
 - Appointment of independent monitor
 - Meeting with chair and/or dean
 - Reduction or elimination of interest
 - Reporting to funding agency

Current MSU Policy

- NSF & PHS Investigators must annually disclose all personal Significant Financial Interests that are related to their institutional responsibilities.
- Investigators must also submit an updated disclosure within thirty days of acquiring any new significant financial interest or other opportunity for tangible personal benefit.
- Non-NSF/PHS: All related significant financial interests must be disclosed by investigators when a proposal is submitted

MSU Policy, January 1, 2015

- **All MSU faculty and academic staff** must submit an annual disclosure of all significant financial interests related to their MSU responsibilities.
- Disclosures must be updated within 30 days of acquiring or discovering any new significant financial interest.
- **The MSU policy applies to everyone who is:**
 - appointed through the academic personnel system with research, teaching, outreach, or service responsibilities:

MI Contracts of Public Servants with Public Entities Law

- Contract terms must be submitted to the Board of Trustees for review and approval when a contract is with:
 - an **employee** of the University;
 - any **partnership** or unincorporated association of which the employee is a partner, member, or employee;
 - any private **corporation** of which the employee is
 - a director, officer, or employee; or
 - a stockholder
 - any trust of which the employee is a beneficiary or trustee.

MI Contracts of Public Servants with Public Entities Law:

- Only the University President and specific authorized individuals may execute contracts on behalf of MSU.
- Conflicting interests created by the contract must be managed as a prerequisite for the Provost to recommend the contract terms to the Board for consideration.
- Law requires that the employee's interest in a contract be disclosed to the Board of Trustees (BOT), and then the terms of the contract voted for approval at another meeting.
 - Time must be allowed for review of possible conflict of interest, development and approval of a conflict management plan, and submission to the Office of General Counsel for inclusion on the Board agenda. <http://trustees.msu.edu/meetings/>.

MI Contracts of Public Servants with Public Entities Law

- Examples:
 - Purchase of goods or services
 - Licensing agreements involving intellectual property rights
 - Lease agreements for land or space use
 - Sponsored Projects funded by Small Businesses
 - Sponsored Project subcontracts to Small Businesses
 - Use of MSU facilities for private purposes

Need help completing your disclosure or have other questions?

Email: fcoiio@msu.edu

Phone: (517) 884-7000

Complete Your 2015 Disclosure and
Training Now!

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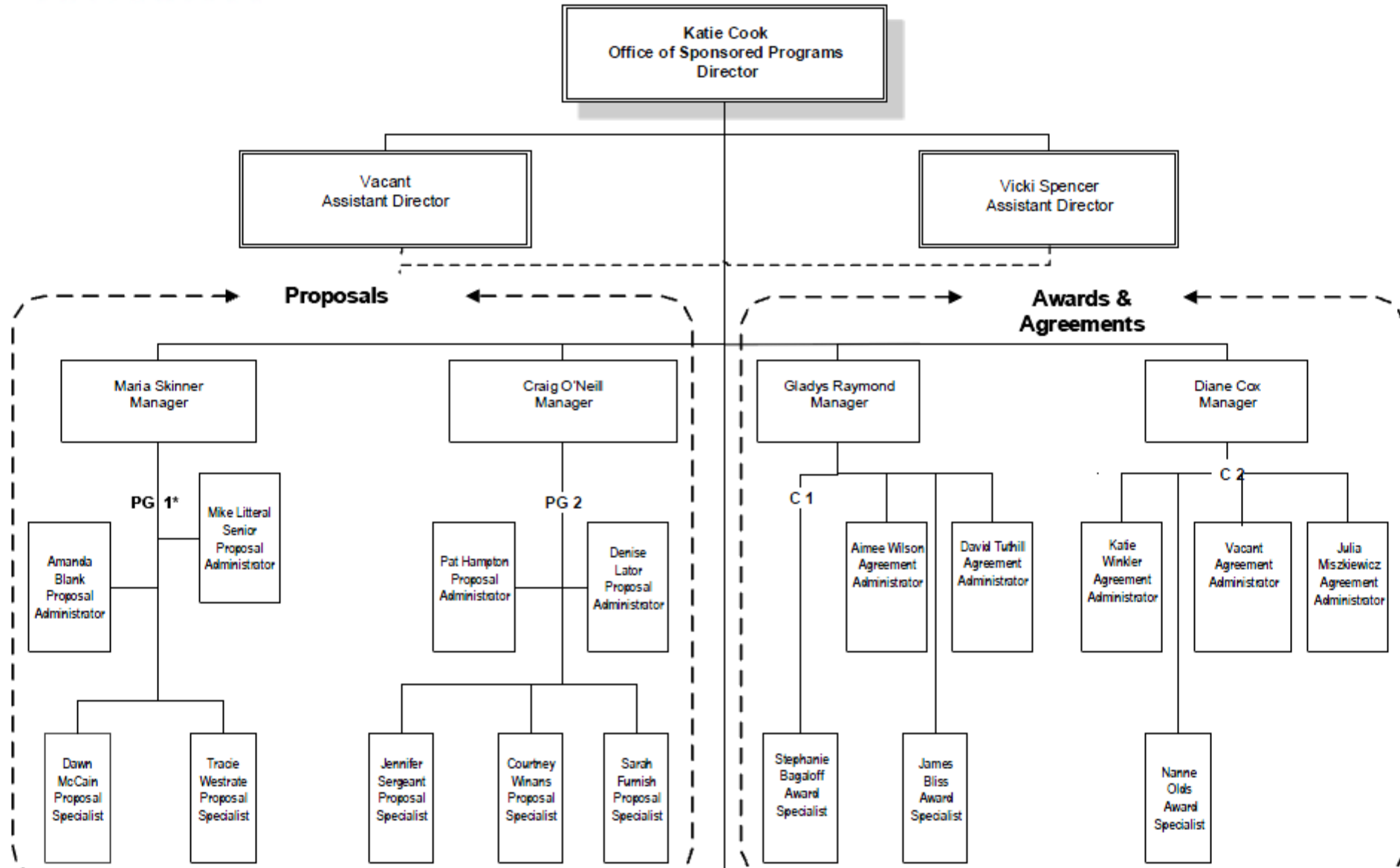
Office of Sponsored Programs

Updates

RAN Meeting 11/6/2014

Presented by Katie Cook

Office of Sponsored Programs (OSP)
(Preaward Administration)



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Activity Log

What is the Activity Log?

The activity log is a new system that tracks pre-award activities associated with proposals and awards. This system is tentatively scheduled to be available for campus viewing as of 12/1/2014. Activity Log was created to track metrics, provide transparency, and is an organization tool for OSP.

Where is the Activity Log located?

www.osp.msu.edu



Activity Log

Proposal Search

App Number: <input type="text"/>	Account Number: <input type="text"/>	Unit or College Contact <input type="text"/>	PI Name: <input type="text"/>
Direct Sponsor: <input type="text"/>	Prime Sponsor: <input type="text"/>	User Filter (Select One) ▼	Open <input checked="" type="checkbox"/> Open?
OSP Team (Select One) ▼	Target Date 10/16/2014	Unit (OrgCode) <input type="text"/>	
<input type="button" value="Go"/> <input type="button" value="Clear"/>			

137597 Evaluation of Institutional Safety Culture, Workplace Violence and Worker Outcomes in Nursing Homes	
PIs: Schiamberg, Lawrence ; Pickering, Carolyn	RFA / Solicitation NIH
Direct Sponsor NATL INST OF HEALTH - NIH/PH	Unit or College Contact Miller, Tara ; Miller, Tara ; Miller, Tara ; Mundt, Mary
Target Date 10/16/2014	Submitted Date 10/9/2014
# of logged activities: 3	# of open activities: 0
Deadline Date:	Last Updated Activity: Proposal Review (by McCain, Dawn on 10/9/2014)

139373 Tandem Mass Spectrometry to Identify Novel Lipid Targets of Obesity and Colin Polyp Risk	
PIs: Fenton, Jenifer ; Jones III, Arthur	RFA / Solicitation PAR-13-146
Direct Sponsor NATL INST OF HEALTH - NIH/PH	Unit or College Contact Williams, Emily ; Gallagher, Brooke ; Derksen, Frederik
Target Date 10/16/2014	Submitted Date
# of logged activities: 3	# of open activities: 0
Deadline Date: 10/16/2014	Last Updated Activity: Pending Acceptance (by Winans, Courtney on 10/1/2014)

139574	
PIs: Ebert-May, Diane	RFA / Solicitation
Direct Sponsor National Science Foundatio	Unit or College Contact Brown, Judy ; Barner, Tracey ; Barner, Tracey ; Dewitt, David
Target Date 10/16/2014	Submitted Date
# of logged activities: 4	# of open activities: 1
Deadline Date: 9/16/2014	Last Updated Activity: Budget Revision (by Lator, Denise on 10/13/2014)

139638 Dynamic Regulation of Insulin Receptor and Signaling in Drosophila Behavior and Memory	
PIs: Arnosti, David ; Payankulam, Sandhya	RFA / Solicitation
Direct Sponsor NATL INST OF HEALTH - NIH/PH	Unit or College Contact Soules, Elizabeth ; Ungren, Patricia ; Ungren, Patricia ; Dewitt, David
Target Date 10/16/2014	Submitted Date
# of logged activities: 2	# of open activities: 1
Deadline Date: 10/16/2014	Last Updated Activity: Budget Review (by Lator, Denise on 10/13/2014)

139685 Collaborative Research: Enabling Teachers to Integrate the Three Dimensions of the Next Generation Science Standards (NGSS) into Earth and Climate Science Instruction	
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Activity Log

Search Functionality

Activity Log

Proposal Detail View

Activity Summary

Activity Contacts

Principal Investigator: (Choose a PI »)	Direct Sponsor: (Choose a Sponsor »)	Primary Sponsor: (Choose a Sponsor »)	Preaward Unit: (Choose Unit »)	Unit Contact: (Choose Unit Contact »)
• Yansa, Catherine	• NATIONAL SCIENCE FOUNDATION (N0013U)		• GEOGRAPHY (10038366)	• Mihalus, Tamsyn • Mihalus, Tamsyn • Mihalus, Tamsyn • Arbogast, Alan

Proposal - Activity Summary

Title	Collaborative Research: Providing a Unique Tree-Ring Radiocarbon Series and Paleoenvi		
Entry Date	10/1/2014	Entry Person	Blank, Amanda
App Number (Click to see original eTransmittal)	139729	Load	
Proposal Team *	Proposal Team 1		
Assigned By			
Assigned To	Blank, Amanda		
RFA / Solicitation	NSF 13-576		
Proposal Notification:	10/1/2014	Target Date:	10/13/2014
Proposal Deadline:	10/15/2014 5:00:00 PM	Proposal Submitted:	
Final Proposal Received:	10/9/2014 8:45:00 PM		
<input type="checkbox"/> PI or Unit Submitted? <input type="checkbox"/> Award Without Discussion? <input type="checkbox"/> Proposal Submitted Before College Approval			
Save Delete			

Proposal Events

Edit Event	Delete	Activity Type	Event Start Date	Event Close Date	Stage	Modified By	Date Modified	Recipient
Edit Event	Delete	Solicitation Review	10/1/2014	10/1/2014	Proposal	Blank, Amanda	10/1/2014	
Edit Event	Delete	Budget Review	10/2/2014	10/2/2014	Proposal	Blank, Amanda	10/2/2014	
Edit Event	Delete	Proposal Review	10/10/2014		Proposal	Blank, Amanda	10/10/2014	Sponsor;
Add New Event								

Proposal Notes

Delete Note	Note	Created By	Created On
There are no related notes.			

Activity Log

Award Detail View

Award - Activity Summary

Contract / Award Number:	14-7488-1077-CA		
Account Number:			
Award Type:	Cooperative Agreement ▼		
Award Receipt:	9/30/2014		Project StartDate: 1/1/2015
Award Due Date:	9/30/2014		Sent to CGA: 10/3/2014
Award Team	Contract Team 2 ▼		
Assigned By	▼		
Assigned To	Cox, Diane ▼		
Save			

Award Events

Edit Event	Delete	Activity Type	Event Start Date	Event Close Date	Stage	Modified By	Date Modified	Recipient
Edit Event	Delete	Award Review/Negotiation	9/30/2014	10/2/2014	New Award	Cox, Diane	10/3/2014	Sponsor;
Edit Event	Delete	Animal Use	9/30/2014	10/2/2014	New Award	Cox, Diane	10/3/2014	IACUC;
Edit Event	Delete	Account Review/Set up	10/2/2014	10/3/2014	New Award	Cox, Diane	10/3/2014	
Add New Event								

Award Notes

Delete Note	Note	Created By	Created On
There are no related notes.			
Add Note			

Award File Attachments

Download File	Delete File	FileName	Uploaded By	Uploaded On
There are no related files. Add File				

Michigan State University



RAN Presentation 11/6/14

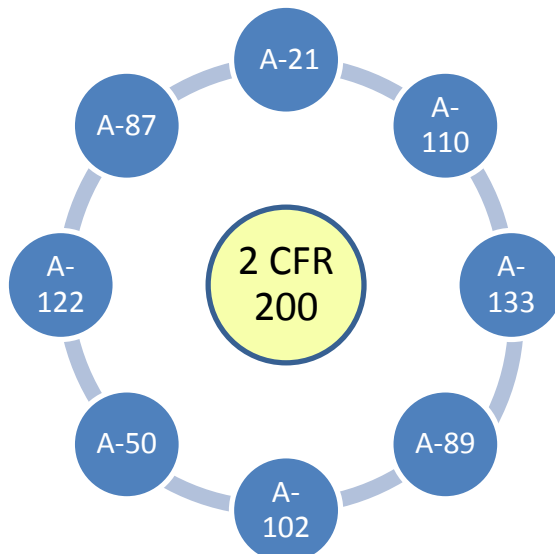
Dan Evon, Director
Contract and Grant Administration

UG, NSF Audit & Effort Reporting

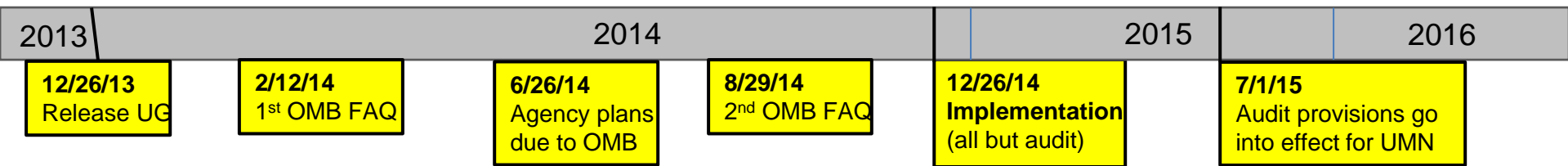


Uniform Guidance 2 CFR Part 200 Effective 12/26/2014

- Grants Reform



A-21 Cost Principles for IHE (MSU)
A-110 Financial Mgt Standards for IHE
A-133 Single Audit Requirements
A-89 Catalog of Federal Domestic Assistance (CFDA's) now FAIN
A-102 Grants with State & Local Gov.
A-50 Audit Follow-up & Resolution
A-122 Cost Principles for Non-Profits
A-87 Cost Principles for State, Local ...



Understand
(Uniform Guidance)

Influence

Plan (Uniform Guidance)

Understand (Agency)

Plan (Agency)

Implement

Evaluate



Uniform Guidance 2 CFR Part 200 Effective 12/26/2014

What does it mean to MSU and PI's

- The basic rules regarding **Allowability**, **Allocability** and **Reasonable** haven't changed
- There is an enhanced expectation for good internal controls
 - Mentioned 75 times in the UG
 - Cost transfers
- New rules are more flexible for computers and clerical costs
 - no significant change for MSU
- There is greater expectations for the monitoring of our sub recipients



Uniform Guidance Continued

What does it mean to MSU and PI's

- There will be/is an automatic approval to grant sub-receipients a de minimis F&A rate of 10% MTDC
- More flexibility to comply with salary documentation
 - Effort Reporting – could it become something different
- Limits an the amount of fixed-price sub-awards (\$150k cap)
- NSF's participant support exclusion from F&A has been adopted into the definition of MTDC – applies to all agencies
- Cost sharing is not expected for research proposals and may not be used as a factor in reviewing proposals
 - Adopted the National Science Board philosophy – science trumps cost sharing
- The budget restriction on transfers from direct to F&A and vice versa has been removed



Uniform Guidance Continued

What does it mean to MSU and PI's

- The procurement section has been delayed for 20 months
 - required source documentation for items > \$3,000
- Old requirement to close an account in 90 days being strictly enforced by NSF and NIH
 - Research Terms and Conditions might move to 120 days
- Conferences – need to focus beyond the recipient
- Some VISA costs are now specifically allowable
- Terminal leave costs (vacation/leave payout)
 - move to the fringe rate?
- Revise and update policies!
- Timing – each federal agency (other than NSF) needs to issue regulations by 12/26/14! Tick-tick-tick!



Uniform Guidance - Summary Document

Administrative/ Clerical Salaries

[2 CFR 200.413](#)

[2 CFR 200.430](#)

Administrative and clerical salaries may be allowable as direct costs.

How is the UG different than Circulars A-21/A-110/A-133? The previous circulars allowed administrative/clerical costs for “major projects” (those that require an extensive amount of administrative/clerical support, significantly greater than the routine level provided by departments). In comparison, the UG recognizes the necessity of administrative/clerical work in project management and provides more flexibility, as administrative/clerical salaries may be direct charged when all the following criteria are 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
- The costs are not also recovered as indirect costs.

How does this affect your project? Although routine administrative and clerical salaries should typically be treated as indirect costs (i.e. paid by the General Fund), they may be included in proposal budgets as direct costs. Departments should work with the Office of Sponsored Programs and consider the above four criteria, including listing in the budget and/or narrative to determine if this is an option for their proposal. Administrative/clerical salaries must be in the award budget in order to be charged directly to RC accounts for new federal awards received after Dec. 26, 2014. The direct charging of such salaries on current federal RC accounts, as well as new federal awards received prior to Dec. 26, 2014, will not be impacted until a modification or extension is received. After that point, agency approval of administrative/clerical salaries must be obtained.



Uniform Guidance - Summary Document

COMPUTERS (UNDER \$5,000 PER UNIT)

[2 CFR 200.20](#)

[2 CFR 200.453](#)

Computing devices may be allowable as direct costs when essential and allocable to the federal project.

How is the UG different than Circulars A-21/A-110/A-133? Computing devices are only mentioned once in A-21 and as an indirect cost, whereas the UG mentions their allowability as a direct costs when they are essential and allocable, even if they are not solely dedicated, to the federal project. Some auditors interpreted the old language as a tight restriction on when computing devices can be charged to federal projects.

How does this affect your project? The UG recognizes the advancement of technology and benefit of computing devices to federal projects, providing grantees more flexibility in the direct charging of computers. Although computing devices do not need to be used exclusively for project purposes, the device cost must be allocated based on anticipated use and provide a direct benefit to the project, both of which should be documented with the purchase. This clarification does not result in a significant change to MSU's Federal Cost Policy.



Uniform Guidance - Summary Document

<p>Internal Controls</p>	<p>Internal Controls are an essential part of spending federal funds.</p> <p>How is the UG different than Circulars A-21/A-110/A-133? The Uniform Guidance stresses internal controls much more than previous circulars. In fact, “internal controls” is mentioned 75 times throughout the UG, compared to only 1 time in Circular A-21. It is clear that the federal government expects recipients of federal funding, such as MSU, to regularly review their project expenditures to ensure compliance.</p> <p>How does this affect your project? Internal controls can be demonstrated by ensuring that expenses are charged to the proper account (utilize advance/hardship accounts!), accounts are not used to temporarily hold expenses and minimizing cost transfers. Therefore, it is critical that PI’s and FO’s review spending regularly to make sure expenses are being charged appropriately, support documentation is attached, and business purposes are included.</p>
<p>Participant Support Costs</p> <p>2 CFR 200.75 2 CFR 200.456</p>	<p>Participant support costs are allowable with agency approval and may be excluded from indirect costs (F&A).</p> <p>How is the UG different than A-21/A-110/A-133? Previously, participant support costs (PSC) were charged indirect costs, with the exception of those incurred on NSF awards. The UG specifies that PSC expenses on all federal projects are excluded from indirect costs (under the modified total direct cost base calculation) and require agency approval.</p> <p>How does this affect your project? Departments should work with the Office of Sponsored Programs to determine how to appropriately include PSC costs in proposal budgets. MSU will be modifying the F&A assessment program to exclude participant support costs. MSU will continue to setup PSC portions of NSF projects in separate accounts to help comply with their tight restrictions on changes to the to the PSC budget category.</p>



Uniform Guidance - Summary Document

<p>Budget Flexibility: Direct v. Indirect (F&A)</p>	<p>Prior agency approval is no longer required when rebudgeting between direct and indirect cost categories.</p> <p>How is the UG different than Circulars A-21/A-110/A-133? Budget changes that reallocated funds between direct and indirect costs required agency approval in the previous circulars; the UG has eliminated this requirement.</p> <p>How does this affect your project? Minor budget fluctuations for items that impact F&A like the tuition portion of grad tuition, or equipment, will no longer require agency approval.</p>
<p>Subawards: Indirect costs (F&A)</p> <p>2 CFR 200.414</p>	<p>Subcontractors without a negotiated F&A rate have the option of charging a 10% F&A rate.</p> <p>How is the UG different than Circulars A-21/A-110/A-133? Previously, subcontractors without a negotiated F&A rate were expected to charge F&A like expenses as a direct cost, or forego them. The UG now allows subcontractors to charge a de minimis rate of 10% modified total direct costs (MTDC). If this rate is chosen, it must be used for all federal agreements.</p> <p>How does this affect your project? When preparing proposal budgets, departments will need to be aware of which method their sub-awardee is using and plan accordingly. Subawardees without established F&A rates will want to include the 10% as soon as possible even though their award will not be increased.</p>



Uniform Guidance - Summary Document

<p>Subawards: Fixed Price</p> <p>2 CFR 200.332</p>	<p>Fixed price subawards are an option up to \$150,000.</p> <p>How is the UG different than Circulars A-21/A-110/A-133? Fixed price subawards are a type of contracting instrument that structures payments based on deliverables instead of actual costs incurred. The previous circulars did not set a threshold for when fixed prices subawards could be issued by pass-through entities, while the Uniform Guidance sets a maximum subaward amount of \$150,000 for fixed price subawards and requires agency approval.</p> <p>How does this affect your project? It is important to know the threshold as you work with partners on the type of subaward that will be issued and communicate what documentation and financial reporting will be necessary.</p>
<p>Terminal Leave Payout</p>	<p>The Uniform Guidance language may result in terminal leave being included in the other component of MSU's specific identification fringe rate.</p> <p>How is the UG different than Circulars A-21/A-110/A-133? Terminal leave (the payout of banked sick/vacation time upon retirement or termination) was not specifically mentioned in the previous circulars but was initially switched to an unallowable cost in the UG if an institution used the cash basis (MSU's method) of accounting. It is expected that the final UG language will allow as a direct cost, but encourage as inclusion in the fringe rate for those using the cash method</p> <p>How does this affect your project? Currently, MSU charges banked vacation time to the accounts for which faculty/staff are paid at the time of retirement or termination. The university will consider adjusting the fringe benefit rate to include this cost, which is expected to increase the "other" category of the rate by approximately .2%, i.e. the Other SI fringe component would go from 1.5% to 1.7%. If this system is adopted, all terminal leave will be paid out of a central account and charged to RC accounts as part of the fringe rate each pay period. An announcement regarding this change is anticipated within the next six months.</p>



Uniform Guidance Continued

All of our Policies will need to be reviewed

- Federal Cost Policy
- Cost Sharing Policy
- Travel Policies
- Purchasing

Volunteers??

Send e-mail to Evon@msu.edu

NSF Data Analytics Audit

- Began June 2013 MSU
- Audit sample included all financial data for all NSF projects (direct only not subs) for three years: 2010, 2011 and 2012
 - Two Financial Systems
- Detailed records ranging from equipment purchases, personnel charges, detailed P-card transaction, vendor files, etc.
- Expenditures on selected grants approximated \$235M on 622 separate projects and more than 232,000 transactions
- Two site visits by NSF Auditors
- 2,400 transactions reviewed

NSF Data Analytics Audit – Continued

- Draft audit report issued September 2014
- One Finding related to salaries in excess of 2 month
- CGA has logged in excess of 1,000 hours of staff time

Lessons Learned:

- Access to PI and dept admin's critical to build justifications
- Auditors focused on unbudgeted expenses – the why
- Focused on expenses split between projects and those close to the project end date
- Lower dollar items selected at same rate as higher items

Effort Reporting

- Columbia University agrees to pay back \$9.02 million related to effort reporting – October 14, 2014
- CGA wants the opportunity to present on effort reporting

Questions?

Dan Evon, Director 884-4234 evon@cga.msu.edu

Evonne Pedawi, Assistant Director 884-4272

pedawi@cga.msu.edu



Input/Questions?

Feedback from CORD

- Move terminal leave into the fringe rate

Questions – Concerns – Suggestions – Volunteers

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Evonne Pedawi, Assistant Director 884-4272 pedawi@cga.msu.edu

Kristy Smith, Manager 884-4247 smith@cga.msu.edu



Thank You for Attending!

Save-the-Date for the next RAN meeting:
April 23rd, 2015