ORA Quarterly Meeting
Uniform Guidance: Update on Status
RCC Update

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RCC

Applicability

- **Caution:** Be sure to review the terms and conditions of new awards
- Research Terms & Conditions are under development and likely available in 45+ days.
- Anticipate agencies to make these RTC retroactive to December 26, 2014
- Agencies may issue interim RTC to fill the gap
- Likely that not all agencies will follow the federal RTC. Maybe not even DoD.
**Research Costing Compliance**

**Applicability**

- ORA/ORS will make note of the appropriate governing regulations
- What issues may be involved:
  - Computers
  - Clerical/Administrative Salaries
  - Publication Costs
  - Participant Support Costs
  - Travel
  - Dependent Care
  - De minimis F&A
  - Research Personnel

**Clerical and Administrative Salaries**

- Now allowable under the UG if certain criteria are met:
  - Integral to the project/activity;
  - Individuals involved can be specifically identified with the project/activity;
  - Costs explicitly included in budget or have prior written approval of federal awarding agency;
  - Costs are not also recovered as indirect costs.
- Be sure to include whenever possible in proposal budget and justify extensively/document
- Could differ by sponsor, but we are hopeful to have expanded authorities
Research Costing Compliance

Computing Devices

- **Computing Devices** are machines that cost less than $5,000 and are used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information.

- 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. Such devices are also allowable if solely dedicated to the performance of a federal award.

- **Non-federally Sponsored Projects**: Direct charging of computing devices to a non-federally sponsored project is appropriate if the computing device benefits the sponsored project. Some non-federal sponsors may have specific requirements for direct charging of computing devices. Such requirements need to be addressed in proposals.

- Does not have to be disclosed in proposal budget

- Document allocability to project, even if used for other than project purposes

- Although classified under “Materials and Supplies,” we should continue to apply the current guidelines (OIGs likely to view computing devices slightly different)

Research Costing Compliance

Project Support Personnel

The Uniform Guidance provides specific language related to activities of certain research personnel. Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.

- Consider use of specific GLs:
  - 601600 Other Professional Services (Including Faculty) (Valid for U.S. Only)
  - 601900 Other Professional Services (Faculty)
  - 602000 Other Professional Services (Staff)
  - 602100 Other Professional Services (Facilities)

- Not about the job code but about the activity

- Departments should think through whether activity is clerical/admin. or project support

- ...More to come!
PI Absence from Project

- The Uniform Guidance recognizes that a PI can be absent from campus and remain engaged in the project. Prior approval from federal awarding agencies must be obtained for the following program or budget-related reasons:
  - change in scope or objective of the project or change in a key person identified in the grant application
  - disengagement from the project for more than 3 months
  - A reduction in time devoted to the project of 25% or more from the proposed and awarded level

Subrecipient Risk Assessment and Management

- The Uniform Guidance requires increased scrutiny of the subrecipient F&A at the time of proposal, and increases emphasis on risk analysis prior to issuing a subaward.

- With prior approval, fixed price subawards of up to $150,000 are permissible under the Uniform Guidance.

- Additionally, the Guidance clarifies that if a subrecipient does not already possess a negotiated Indirect Cost Rate, it may apply a de minimis 10% rate.

- Implement process for ensuring de minimis rate is applied
- Manage/monitor subrecipient for financial, programmatic and compliance with requirements
  - Ensure programmatic reports are received and approved
  - Monitor rate of expenditure, appropriate charging
Research Costing Compliance

Next Steps/Planning

- Website Update
  - New "Breaking News" pages, with RCC eBlasts on new developments to Duke research community
- What PIs Need to Know About the Uniform Guidance
- Proposal Preparation under the Uniform Guidance
- Uniform Guidance Cost Principles

- Policy/Process/Guidance Modifications
  - Direct Costing GAP
  - New Specialized GAPs
    - Example: Institutional Base Salary
  - Monitoring Adjustments
  - System Adjustments
  - Multiple Guidance documents

- Timing
  - New GAP language and related documents by mid-February
  - Meetings with Financial Services areas related to procurement and reimbursement costing by mid-February
  - Other predicated on issuance of terms and conditions

Research Costing Compliance

RCC Updates

Reminder: Closeout Video 1: Updated GAP, Tasklist, & FAQs

- Launched December 2014, must be completed by March 1, 2015.
- Required to complete:
  - Those with RAA, AGM, or RAI certification
  - Employees in HR job classifications
  - Employees assigned to GM1 field in SAP Master Data
- In addition to regular RCC Continuing Education requirements
  - MUST be completed successfully in order to maintain FY15 RAA, AGM, RAI Certificate renewal
RCC Updates

**FY 15 Continuing Education Reminder**
- FY15 Management of Selected Post-Award Issues (MSPAI)
  - Launching in April 2015
  - Exploring options for remote viewing
- 4 additional qualifying classes/meetings

**Required Closeout Video**
- Review the RCC Continuing Education website to ensure you are meeting requirements:
- View completed learning in LMS – be sure to change date range!

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**New Closeout Tools Optional Class**
- 1.5 hour class reviewing new tools for closeout – Tasklist, Duke@Work Reports, GAP
  - Closeout video is a pre-requisite

- February rollout, with dates through March. More classes will be scheduled if needed.

- Look for communication from RCC about enrollment!