December 11, 2015

- TIER Overview Presentation (Tier Leadership Group)
- GAO Announcements (Audra Haddy)
- Uniform Guidance – Costing Issues (Audra Haddy)
- Agency Updates (Lynn Hudachek)
- eRA Update (Nate Cook)

THE UNIVERSITY OF Iowa

TIER@IOWA
EFFICIENCY AT WORK

Fall 2015 TIER Overview
Learn more at efficiency.uiowa.edu

"Excellence is never an accident. It is always the result of high intention, sincere effort, and intelligent execution."

Aristotle

COMPETITION

Smaller pool of potential students
Attract and retain top students, faculty and staff

STUDENT EXPECTATIONS

Clear ROI with career placement
Better amenities and more technology
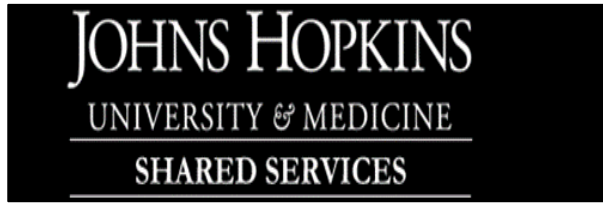Affordable tuition and fees
New instructional delivery models

Drivers of Change in Higher Ed

FINANCIAL

Escalating costs
Competitiveness for research funding
Fluctuating returns on endowments

STAKEHOLDER EXPECTATIONS

Pursuit of excellence
Continuous improvement
Stewardship of public funds

Why Change?

- Achieve higher level of excellence

- Peer institutions are embracing similar initiatives

- Create opportunities to reinvest into core mission

What is TIER?

TRANSPARENT INCLUSIVE EFFICIENCY REVIEW

An administrative and academic review engaged by the Board of Regents to identify and implement opportunities for the university to operate more efficiently and effectively.

- Over 20 projects underway at Iowa
- Academic/Procurement/IT/HR/Finance

Business Case

the justification for a proposed action

Work Stream

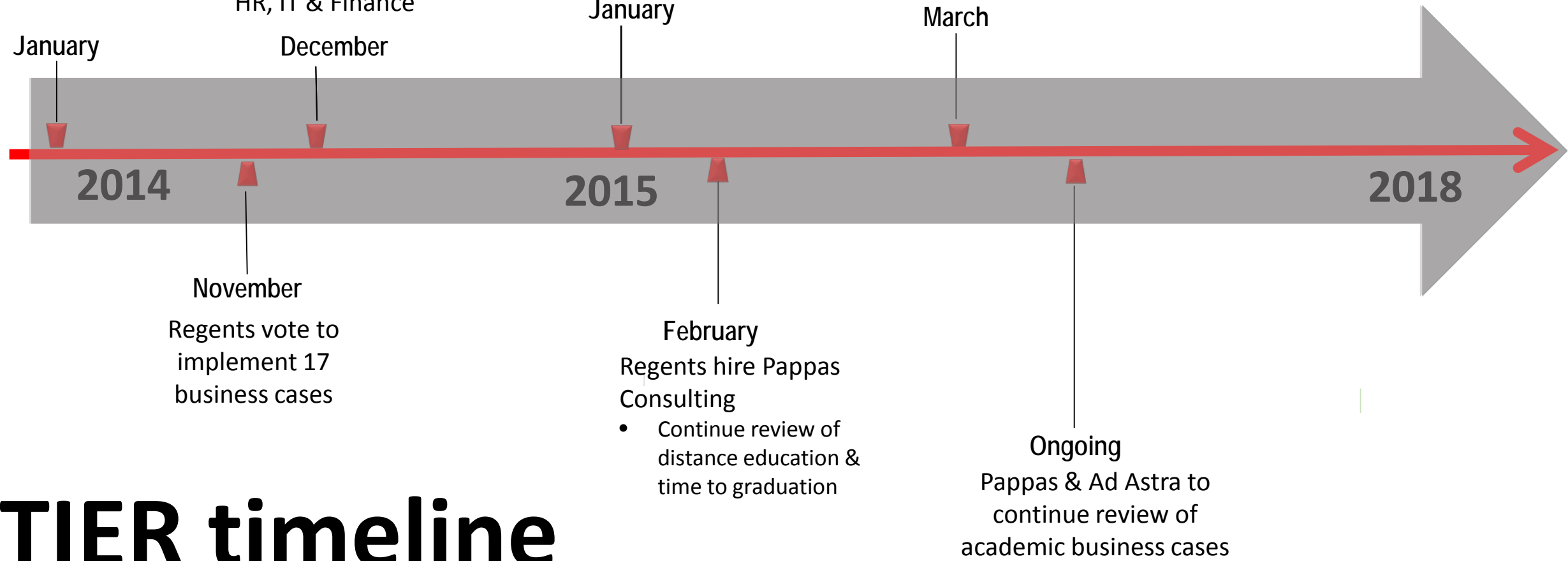**grouping of business cases by function**

Shared Services

virtual centralized department of transaction experts

Sourcing and Procurement

Benefits

- Improved pricing
- Standardization across regent campuses (where possible)
- Monitoring of contract compliance
- Spend categories: Office Supplies, PCs/Laptops, Maintenance Repair & Operations Supplies, Computer Peripherals, Prime Food Vendor, Janitorial Supplies and Scientific Supplies
- Collaboration with ISU and UNI

Contact: Debby Zumbach - deborah-zumbach@uiowa.edu

Information Technology

Benefits

- Standardize general infrastructure, common services/equipment, & support teams
  - Efficiency in procurement & delivery of IT
- Minimize cost of general IT services
  - Use resources for specialization & innovation
- Centralize organizational structure
  - Improve coordination & collaboration

Contact: Steve Fleagle - steve-fleagle@uiowa.edu
Website: OneIT.uiowa.edu

Human Resources

Benefits

- Improve HR service delivery
- Reduce costs and time to hire
- Support internal mobility

- **Contact**: Kevin Ward - kevin-ward@uiowa.edu

Finance
Benefits

- Expertise processing routine transactions
  - procurement card purchases
  - procurement card reconciliation
  - request for travel
  - travel expense vouchers
  - procurement requisitions
  - ebuy requisitions
  - general accounting entries
  - TDR reconciliation
  - Cash deposits

Contact: Debby Zumbach - deborah-zumbach@uiowa.edu

ONE FINANCE@IOWA
SUPPORTING THE NEXT TIER

Academic

The academic review will focus on 4 specific areas:

- Optimizing classroom scheduling

- Improving classroom utilization and capacity

- Reducing time to graduation

- Enhancing distance education offerings

Contact: Barry Butler - patrick-butler@uiowa.edu

Striving for Excellence

- Improved student success
- Improved service
- Increased quality
- Administrative excellence
- Quicker response times
- Culture of continuous improvement

Know the Facts

Fiction	Fact
People will lose their jobs	▪ Individual job assignments may change, but no one will lose their employment as a result of TIER.
A 'one-size-fits-all' approach will be applied	▪ Specific college/division needs will be considered throughout the implementation process.
Changes will be temporary	▪ The competitive landscape of higher education will require ongoing improvements beyond TIER.
No real cost savings	▪ Cost savings have been validated and University leadership will be held accountable for achieving the stated cost savings.

Campus-wide Engagement
is essential to TIER success

FACULTY

STUDENTS

STAFF

Get Involved!

THE UNIVERSITY OF IOWA
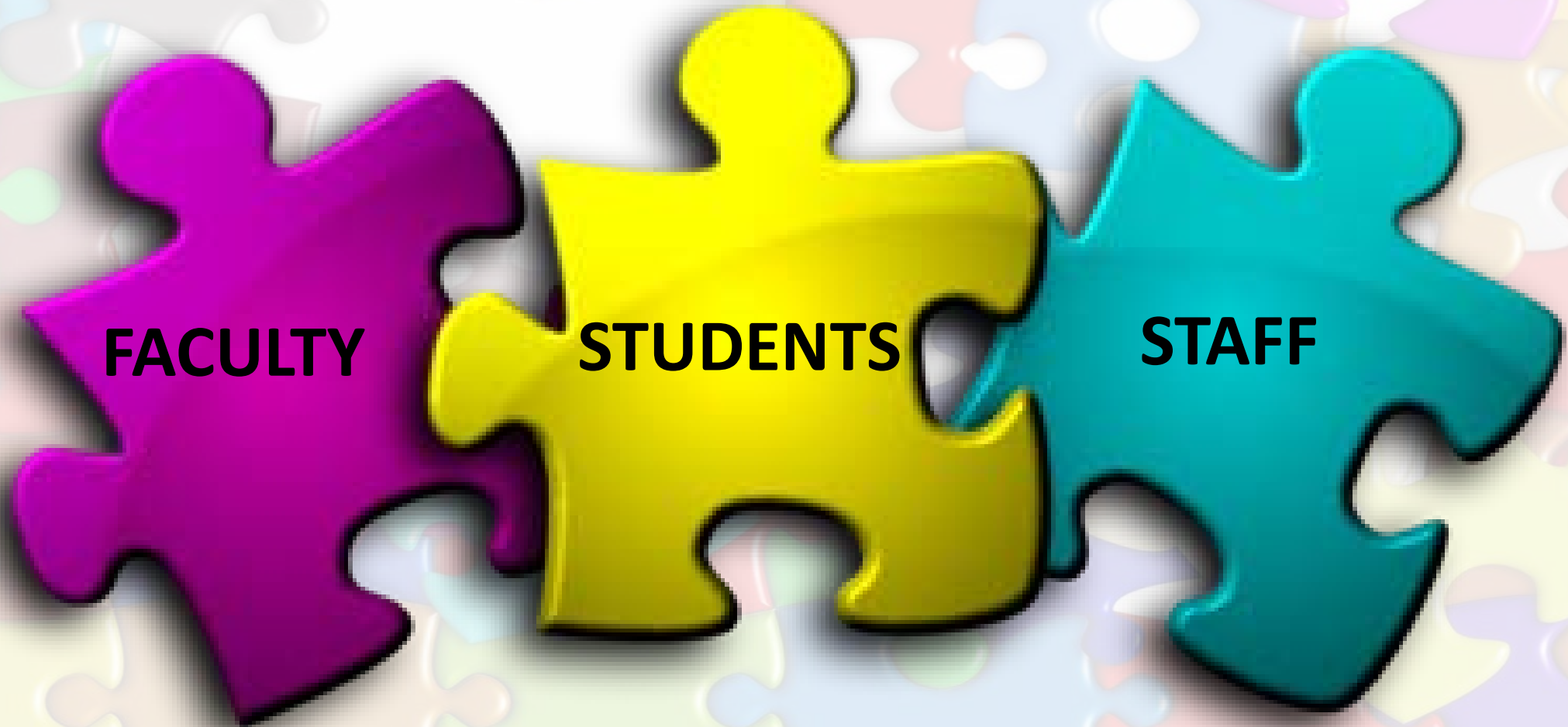
- Visit efficiency.uiowa.edu
- Send questions to:
  tier-at-iowa@uiowa.edu
- Seek opportunities to learn more
  - Listening Posts
  - Town Halls
  - Advisory Groups

TIER@IOWA
EFFICIENCY AT WORK

Agenda

- TIER Overview Presentation (TIER Leadership Group)
- GAO Announcements (Audra Haddy)
- Uniform Guidance – Costing Issues (Audra Haddy)
- DSP Announcements (Jennifer Lassner)
- Agency Updates (Lynn Hudachek)
- eRA Update (Nate Cook)

GAO Announcements

Staff Announcements:

- Carol Cubbage promoted to Senior Billing Specialist, Billing Team, May 2015
- Bob LeSage hired as Senior Financial Analyst, Systems, Reporting & Compliance Team, June 2015
- Erin Shaw hired as Accountant, Other Federal Team, July 2015
- Dana Gafeller hired as Accountant, Non Federal Team, July 2015
- Amanda Paul hired as Accountant, DHHS Team, August 2015
- Amanda Gingerich hired as Office Coordinator, Training & Process Improvement Team, October 2015
- Cole Gabriel hired as Accountant, Other Federal Team, November 2015
- Ryan Arnold hired as Accountant, DHHS Team, November 2015

http://gao.fo.uiowa.edu/contact-us

GAO Announcements

- Annual A-133 Audit FY15 Single Audit
- Other audit activity

Uniform Guidance – Costing Issues

Updates:

New guidance for:
- Costing Considerations (replaces Budgeting & Charging Costs to Federally Sponsored Projects)
- Office Supplies, Postage & Telephone Costs
- Computing Devices (under $5000)
- Participant Support Costs

Uniform Guidance – Costing Considerations

Subpart E of the Uniform Guidance establishes the cost principles that must be used to determine allowable costs of work performed by the University under Federal awards.

- These principles are also used as a guide in the pricing of fixed-price contracts and subcontracts.

Uniform Guidance – Costing Considerations

Costs charged to a Federal award must be **allowable, reasonable** and **allocable**.

- **Allowable** costs are:
  - necessary and reasonable for the performance of the award;
  - are not restricted in Uniform Guidance or the terms and conditions of the Federal award;
  - are consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the University;
  - are not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award;
  - and, are adequately documented.

Uniform Guidance – Costing Considerations

- A cost is considered **reasonable** if the type of the goods or services acquired and amount does not exceed that which would be incurred by a prudent person under similar circumstances.
- A cost is **allocable** to a Federal award if the goods or services involved are chargeable or assignable to that Federal award in accordance with the benefits received.

Applicable Credits

Any credits or receipts received by the University that relate to costs charged to a Federal award must be credited the award as a cost reduction or submitted as a cash refund to the sponsor, as appropriate.

Direct costs can be identified specifically with a particular Federal award.

- Examples include: salaries, wages & related fringe benefits of employees who work on the award, costs of materials, lab supplies (e.g., chemicals), telephone toll charges, animals/animal care costs, computer costs, travel costs, & specialized shop costs

Uniform Guidance – Costing Considerations

Indirect (F&A) costs are those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Administrative and clerical salaries & items such as office supplies, postage, local telephone costs, and memberships are generally considered indirect costs and should not normally be directly charged to Federal awards.

Uniform Guidance – Office Supplies, Postage & Telephone Costs

General office supplies, postage, and local telephone expenses incurred in support of routine administrative activities of the university should not normally be directly charged to an award

To be allowed:
- Items should be fully described and justified in the proposed narrative/budget, OR
- Documentation must be established in the department to:
  - Describe how the expense directly benefits the project
  - Identify how it is unlike a general purpose item
  - Be retained throughout the record retention period for audit purposes

Uniform Guidance – Office Supplies, Postage & Telephone Costs

Unlike circumstances could include:
- Postage to disseminate surveys
- Telephone lines, including data lines, modems & telephones used to conduct surveys or for remote locations
- Office supplies that are project specific

Uniform Guidance – Computing Devices

Computing devices are machines used to acquire, store, analyze, process and publish data & other information electronically; including peripherals for printing, transmitting and receiving, or storing electronic information.

General purpose computing devices (particularly laptop computers):
- can be used to support a variety of activities , &
- are not usually dedicated to one specific purpose

As a result, should <u>not</u> normally be directly charged to an award.

Uniform Guidance – Computing Devices

Uniform Guidance allows computing devices to be directly charged to an award, if they are **essential** to the project. To meet this requirement, the computing devices must be:
- Necessary to fulfill the project's scope of work
- Specifically identified with and used exclusively on the project (or projects)

To be allowed:
- Items should be fully described and justified in the proposed narrative/budget, OR
- Documentation must be established in the department to:
  - Describe how the computing device directly benefits the project
  - Identify how it is unlike a general purpose item
  - Be retained throughout the record retention period for audit purposes

Uniform Guidance – Computing Devices

Unlike circumstances could include:

- Computers that are attached to equipment necessary to analyze data pursuant to a projects scope of work
- Laptops that are used to conduct tests/interviews with subjects in remote locations

Uniform Guidance – Participant Support Costs

Participant support costs may be provided as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

Uniform Guidance – Participant Support Costs

For any Federal award that identifies participant support costs in a separate budget category in the **sponsor approved budget**, Grant Accounting will establish a unique subcomponent to separately budget and track the costs.

Funds provided for participant support costs that are not spent cannot be rebudgeted for use in other categories except with the prior written approval of the sponsor.

Uniform Guidance – Costing Issues

Next steps:

Updating Quick Reference Guide for Sponsored Project Expenditures

Developing additional guidance for:

- Administrative and Clerical Salaries
- Direct cost documentation to justify certain types of costs
- Program Income

Research Administrators Meeting

December 11, 2015

Coming soon to a venue near you…

Fun with Budgets **– Jan. 26, 2016**
(Course #808 Creating a Budget for a Sponsored Research Project)

Fun with Outgoing Subawards **– Feb. 9, 2016**

Working w/ DSP (always fun) **– Late Feb or early March, 2016**

Export Control (fun in a controlled clime)– TBD

ICON Budget Training (fun on-line) –
Budget Preparation for Sponsored Funding Training FY 16

Training Survey – will be sending out soon

NSF Changes

- NSF *Proposal & Award Policies & Procedures Guide* (PAPPG), (NSF 16-1) has been issued.

- The new PAPPG will be effective for **proposals submitted, or due, on or after January 25, 2016**. Significant changes include:

- Enforcement of 5 p.m. submitter's local time across all NSF funding opportunities;

- Implementation of NSF's Public Access Policy;

- NSF's implementation of the US Government Policy for Institutional Oversight of Life Sciences on Dual Use Research of Concern;

- Provision of Collaborators and Other Affiliations information as a new single-copy document, instead of as part of the Biographical Sketch;

- Submission of Biographical Sketches and Current and Pending Support separately for each senior personnel;

- Revision of timeframe for submission of final project reports, project outcomes reports and financial closure of awards to 120 days after the award end date; and

- Numerous clarifications throughout the document.

- Publication of the Revised NIH Grants Policy Statement (Rev. 11/2015) for FY 2016 (NOT-OD-16-030)

- Significant Changes: FY 2016 NIH Grants Policy Statement (NOT-OD-16-017)

http://grants.nih.gov/grants/policy/nihgps/Significant_Changes_NIHGPS_Oct2015.pdf

- Revised SF424 (R&R) Application Guides and Supplemental Instructions Available for Application Due Dates On and Between January 25, 2016 and May 24, 2016 (NOT-OD-16-029)

- Related Announcement:NOT-OD-16-004

Phase I – due dates on or before 1/25/2016 (Forms-C)

Phase II – due dates on or after 5/25/2016 (Forms-D)

Instructions for Application Forms:

http://grants.nih.gov/grants/funding/424/index.htm

NEW SF424 (R&R) Application Guides & Supplemental Instructions:
To be used with applications that indicate "FORMS-C" in the "Competition ID" field of the SF424 (R&R) forms package.

General Application Guide SF424 (R&R) - Forms Version C

Use for due dates on or before Jan. 24, 2016	Use for due dates on and between January 25, 2016 and May 24, 2016*
PDF (5.9 MB) 11/25/2014	PDF (5.6 MB) Posted: 11/25/2015

dsp

- NIH Announces Upcoming Changes to Post-Award Forms and Instructions (NOT-OD-16-005) (various implementation dates in notice)

Simplification of the Vertebrate Animals Section of NIH Grant Applications and Contract Proposals (NOT-OD-16-006) (starting 1/25/2016 for research applications. Starting 5/25/2016 for F & T applications).

- NIH & AHRQ Announce Transition to New Research Training Table Formats for 2016 and Upcoming Release of the xTRACT System (NOT-OD-16-007) (RPPR tables starting 12/1/2015 & all application for 5/25/2016 or after)

- DSP has Table 3 available for use at http://dsp.research.uiowa.edu/national-institutes-health-nih

- NIH & AHRQ Announce New Form for PHS Awarding Component and Peer Review Requests (for applications on or after 5/25/2016) (NOT-OD-16-008)

- NIH & AHRQ Change Font Guidelines for Applications to Due Dates On or After May 25, 2016 (NOT-OD-16-009)

- Implementing Rigor and Transparency in NIH & AHRQ Research Grant Applications (NOT-OD-16-011) (for most application on or after 1/25/2016)

- Implementing Rigor and Transparency in NIH & AHRQ Career Development Award Applications (NOT-OD-16-012) (for most application on or after 1/25/2016)

- Inclusion of Children in Clinical Research: Change in NIH Definition (due dates on or after 1/25/2016) [(NOT-OD-16-010)](child age will be 18 instead of 21)

- No Cost Extension –

By notifying NIH of this one-time extension of the period of performance, you certify that the extension is not: 1) being exercised merely for the purpose of using unobligated balance, 2) prohibited by the terms and conditions of the Federal award, or 3) requesting additional Federal funds. Further, it does not involve any change in the approved objectives or scope of the project.

NIH eSubmission Items of Interest:
please visit
http://era.nih.gov/about_era/get_connected.cfm

Weekly NIH Funding Opportunities and Notices:

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(Example: subscribe NIHTOC-L Bill Jones)

Your e-mail address will be automatically obtained from the e-mail message and add you to the LISTSERV.

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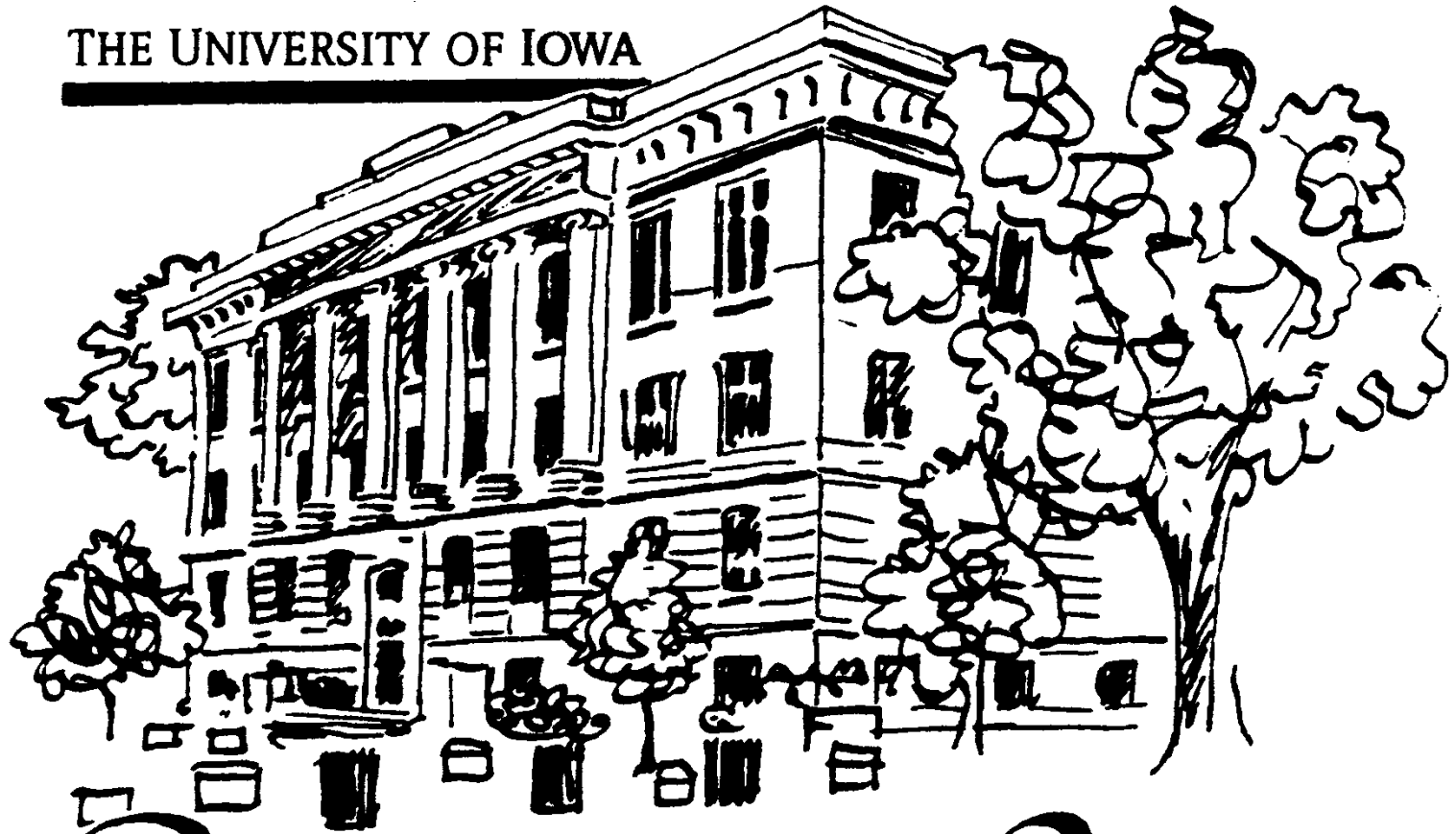
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