Proposals should not include contingency plans that would outline steps needed to recover from temporary, emergency situations, or institutional return-to-the-workplace plans, resulting from the COVID-19 pandemic.
NSF Award Terms and Conditions

New terms and conditions effective for all new awards and funding amendments received on or after October 5, 2020

Significant Change

Post-Award Disclosure of Current Support and In-Kind Contribution Information

New article that establishes the requirement for UConn to notify NSF of any current support of in-kind contribution that was current at the time of proposal submission not disclosed in the proposal within 30 calendar days of identifying the undisclosed information.

Notify SPS immediately if you discover the PI or Co-PI did not disclose properly.

Make sure faculty complete this section of the IPR and are aware that they certify that current and pending support information is complete.
Clarifications and Other Changes

Indirect Costs

Clarifies NSF expectation that the institution must charge the F&A rate in effect at the time the award is received.

Note: this was a finding for UConn in the NSF Audit
Cost Sharing Reminders

• Cost sharing approvals must be obtained in advance – start on this early in the process!

• Cost shared dollars must be treated the same as sponsored dollars:
  • F&A rates must be consistent (unless we are reducing the rate that we could assess on the requested side)
  • Costs that are unallowable on the sponsored award cannot be used as cost sharing
Expenditures on Sponsored Awards – New Guidance

Copier Charges

Cost associated with routine copying and printing, such as photocopying a journal article, or assigning individual lab team members a personal copy card are generally considered indirect charges and are unallowable as a direct charge on a sponsored award.

Copy charges may be an appropriate direct charge in cases when all of the following criteria are met:

- The copy expenses associated with a project are extraordinary (non-routine)
- The copy expenses are an integral part of the specific tasks associated with the sponsored award and are separately tracked
Membership, Dues and Professional Activity Expenses

• Dues and memberships in professional organizations are normally charged as F&A costs because their purpose is more general in nature (i.e., furthering a PI’s knowledge in his/her field) and direct benefit of these costs cannot be assigned, with a high degree of specificity, to an individual research project.

• Membership may be charged if it is required for conference attendance where the researcher is presenting his or her research or is obtaining, circulating, or distributing information to advance the performance of the project.

**Note:** The membership fee is also allowable as a direct cost to the project if it reduces the overall cost of attending the conference.
Postage and Express Delivery (§200.473)

• Routine postage or express mailing expenses are generally treated as F&A costs and therefore should not be charged as a direct cost on sponsored projects.

• In cases where the cost represents a non-routine postage charge required for a specific project, and that cost can be separately tracked, the cost may be allowable as a direct expense.

Examples of shipping and postage expenses that may be charged as direct costs:
  • Shipping specimens to a lab facility for processing
  • Postage for surveys
  • Shipping model organisms
  • Shipping research presentation materials for a conference when the benefit associated with conference attendance and presentation can also be directly assigned to the project
HRSA & NIH Transition to Payment Management System (PMS)

• Grant recipients will be required to submit the SF-425 Federal Financial Report (FFR) in the Payment Management System (PMS) as opposed to the Electronic Handbook (EHB) or eRA Commons/FFR Module.
  • HRSA – October 2020
  • NIH – January 2021

• Charges MUST be on appropriate grant account and cash drawn/received from sponsor BEFORE the FFR can be submitted. If cash is not drawn and received, FFRs will be rejected.

• Timing on closeouts needs to improve in order to avoid rejected FFRs/inability to draw funds.
  • Finalize expenditures early (payroll, procard, cost transfers, unallowable/after the end date, etc.)
  • Continuation account parameter has been changed to 90 days from 45 days to assist
Greenphire Update

Current Status

• Greenphire Project is underway again! (on hold in 2019 and early 2020 due to the NSF Audit)
• Initial pilot on track to be initiated this summer
• Accepting additional studies for pilot, contact Matt Cahill if you have interested faculty

Deployment

• Plans for deployment will depend on the results of the pilot(s)
• Anticipate a phased deployment to ensure any issues can be resolved/addressed timely
NSF Audit: By the Numbers

- $63M in expenditures supporting 401 awards over a three year period
- 125 transactions ($1.7M) selected for testing
Finding 1: Expenses Not Appropriately Allocated to NSF Awards

- $39,009 in questioned costs
  - Costs for services that occurred outside the period of performance
  - Costs for travel for a collaborator who did not work 100% on the NSF award
  - Publication costs allocated to the wrong award

- UConn Response
  - Federal Cost Principles Training
  - Enhanced FIT training
  - Sponsored Award Closeout Policy
  - Guidance on Scholarly Publication Costs
  - Guidance on Technical Reporting
  - Governing and Cost Accounting Standards
Finding 2: Expressly Unallowable Expenses Charged to NSF Awards

- $31,095 in questioned costs
  - Costs for catering that was not for working meals or otherwise did not follow NSF requirements for allowable catering or food costs
  - Travel costs outside of the conference or collaboration for the NSF award
  - Lodging expenses for “no show” charges and early departure charges
  - Business class flight
  - Sales tax

- UConn Response
  - New travel policy
  - Guidance on Expenditures
Finding 3: Inappropriate Use of Funds Provided for Participant Support

- $3,184 in questioned costs
  - Speaker costs
  - PI travel costs

- UConn Response
  - Trainings and information provided at SPA meetings

Finding 4: Fringe Benefits Not Appropriately Applied to Payroll Charged in Different Fiscal Years

- $1,851 in questioned costs
  - Late payroll processing

- UConn Response
  - SPS is partnering with Payroll to enhance controls for late payrolls
Finding 5: Incorrect Application of Proposed Indirect Cost Rates
• Using the rate in place at time of proposal as opposed to time of award
• UConn Response
  • Changed process so awards are set up at current rate (not the proposed rate)

Finding 6: Travel Comparisons Not Appropriately Performed
• No documentation for travel that had a personal component
• UConn Response
  • Concur includes a question about personal travel with information about required documentation
Finding 7: Cost Transfer Documentation Not Appropriately Maintained
• Cost transfer forms were not on file (isolated incident)
• UConn Response
  • Internal SPS training provided

Finding 8: Stipends Not Appropriately Provided to Noyce Scholars
• Funding provided as a scholarship as opposed to a stipend
• UConn Response
  • Process changed to provide funds as a stipend
Finding 9: Program Income Not Appropriately Used

- Federal funds were used before program income funds
- UConn Response
  - Training provided at SPA