Johns Hopkins Bloomberg School of Public Health
Non-Federal F&A Guidelines

When a non-federal sponsoring agency precludes or limits the payment of F&A, the department is required to budget any F&A that is allowed plus the appropriate direct costs that will enable the School to recover the true costs of performing the project.

For any proposal with a total cost over the entire project period of $100,000 or greater, the department is required to budget F&A plus F&A related direct cost items equivalent to a minimum of 20% TDC F&A, with a preferred rate of 30% TDC F&A. F&A related direct cost items should be budgeted as F&A relevant.

For those proposals less than $100,000, the department is still required to budget any F&A that is allowed but the addition of direct cost F&A items is at the discretion of the department administrator/chair. The department administrator/chair should review the proposal to determine if the department can afford to accept the award at a reduced F&A level.

An F&A Recovery Calculation Worksheet has been developed to assist in creating a budget with appropriate cost recovery items. Please use this worksheet whenever additional recovery items are required and upload into the Coeus record as an internal document.

The department must provide Johns Hopkins University Research Administration (JHURA) with a current copy of the sponsor's F&A policy uploaded into the Coeus record as an internal document.

Below is a list of F&A related direct cost items, as well as narratives that can be used in budget justifications for each cost. All appropriate costs should be included.

- **The equivalent of the 2% University Tax calculated on TDC includes the following cost categories:**
    - Legal Fees (foreign country registration; employment law compliance)
    - Audit Expenses
    - Project Compliance

NARRATIVE: Compliance and Audit Costs – Costs incurred by the School to implement, maintain and monitor project compliance with state and federal laws and regulations, to engage legal and audit services required for the project to operate effectively, ethically and legally.

For International Projects: These costs include preparation of registration activities, legal and audit documents, and monitoring of financial compliance associated with compliance related to international research activities. These expenses are necessary to insure our institution meets higher compliance standards for overseas research activities imposed by international and federal regulations and funding agency requirements.

- **The equivalent of 5% on subaward TDC includes the following cost categories:**
    - Subcontract Management Costs (contract issuance and procurement)
    - Subcontract Monitoring and Audit Expenses
    - Accounts Payable Processing

NARRATIVE: Subaward Monitoring Costs – These costs include subaward issuance, invoice review and processing, subrecipient monitoring and audits, and financial compliance.

- **IRB Costs:**

NARRATIVE: The Johns Hopkins Bloomberg School of Public Health Institutional Review Board reviews all studies involving human subjects, including research methods, recruitment techniques, study procedures, consent forms and all other appropriate forms, documents and survey instruments. The current fee schedule is as follows:

• Type of Review	• Initial Review	• Continuing Review
• Convened	• $2500	• $1250
• Expedited	• $2000	• $1000
• Exempt	• $100	• N/A

- **Project-specific Space Charges (complete space charge template and email to John Bourgeois jbourgeo@jhsph). For Gates Foundation see Appendix A:**

NARRATIVE: Space Charges – These charges are required by the Johns Hopkins Bloomberg School of Public Health for the costs associated with the use of the School's physical plant. They are calculated on a person-specific basis using the square footage of office or lab space currently assigned to the named researchers and staff. These may be considered rental charges.

- **The equivalent of 2% TDC for grants and 3% TDC for contracts for Research Facilitation/Proposal Development Costs (i.e. research administration services):**

NARRATIVE: Research Facilitation/Proposal Development Costs: Research administration activities which include proposal creation and budget preparation and assurance of compliance with federal regulations and sponsor policies.

- **The equivalent of 2% TDC for Computing Services/Central Information Systems:**

NARRATIVE: Computing Charges – These charges are for the operation and maintenance of the school's information systems which provide computing, networking, computer purchasing support, and software development services. They are calculated based on personnel's level of effort and project duration.

- **The equivalent of 2% TDC for Library:**

NARRATIVE: Libraries Usage Surcharge – This charge is associated with the cost of operating and maintaining over a dozen library facilities available to the university's faculty, staff, and students. These libraries offer specialized collections in medicine, international affairs, health, and business. Additionally, the web-based databases, electronic books, and electronic journals provided by JHU's main library are accessible through remote access for all JHU affiliates. These charges are calculated based on personnel's level of effort and project duration.

Appendix A
Gates F&A Recovery

Consultants for Project Compliance:

List these costs as consultants, of the type to ensure that we operate legally within each country:
- Program/country specific legal advice - Take an approximate quote for legal advice on the issues below and then divide based on an approximate number of hours or days to be expended to get a rate. Itemize for each country.
- Program/country specific tax accountant advice - Take an approximate quote for tax advice and then divide based on the approximate number of hours or days to be expended to get a rate. Itemize for each country.
- Program/country specific contract compliance oversight – Legal and compliance oversight of local contracting officials/in country personnel . We normally restrict letting of contracts by authorized officials; however in many countries they are not legally binding unless signed by a country citizen/officer of the local office, therefore we need to provide contracting compliance oversight since it is risky to allow them to bind the university. This would include contracts for employment, leases, supplies, payroll consultants, etc.
- Program/country specific human resources oversight – advice for compliance as well as administering properly. Use approximate quotes then divide based on approximate number of hours to estimate a rate. Itemize for each country.

Examples of Business/Registration Requirements which may require us to hire consultants**:**
- Legal advice on registration steps to operate legally, length of time required/allowed to be in a country, licensing advice
- Entry/exit requirements
- Tax requirements
- Import/export requirements
- Legally mandated benefits
- Banking requirements

JHU Costs That May be Directly Attributable Compliance Costs:

- Registration fees to operate legally
- Customs requirements
- Program audits
- Annual subcontractor audits
- Procurement audits
- Internal legal and or accounting staff and/or external legal counsel or accountants directly attributable to the project
- Estimated taxes for importing and/or exporting goods and others required for payment to local government.

Contracting Requirements (may be JHU or consultants):

- Contract writing, review and negotiations for program workshop held on behalf of project (facilities, maintenance, food contracts)
- Business licenses
- Contractor contract writing, review
- Operational licenses if required
- Lease review and execution
- Employment contract drafting
- Determining intellectual property requirements

JHU Project Specific Termination costs:

- Severance requirements (based on presence in a certain locality)

Space:

- Must be newly-acquired facility directly apportioned to the project, off-campus (unless it is lab space)
  and not owned (i.e. leased) by the University
- Lab space may be on campus, but still needs to be directly allocated to the project.