



**RESEARCH DEVELOPMENT AND ADMINISTRATION
Sponsored Projects Administration**

Mailcode: AD 220 • 2525 SW First Avenue • Portland, Oregon 97201-4753
503 494-0355 • Fax 503 494-1191

SPA Procedure Name: Program Development Account and Defined Research Project Account Comparison / Relationship Matrix	Effective: Revised 6/30/08
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	PDA	DRA
Account Type / Name:	Program Development Account (PDA)	Defined Research Project Account (DRA)
Definition:	An account set up for the purpose of receiving residual balance funds from Fixed Price Agreements.	A PI-initiated specific research project funded from a PDA having an identifiable scope of work or the project will use animals or human subjects.
Award / Project Relationship:	Generally, each Unit/Department/Division has one Program Development Award setup in the Oracle Grants Accounting (OGA) system. Individual OGA Projects can be set up under the Award for individual PI's or groups of PI's.	These accounts are usually setup in OGA as one award with one project.
For what can they be used?	These accounts are to be used for general research related expenses that further the research mission of the OHSU, are not within a specific scope of work, <u>do not include human or animal expenses</u> , and are to be spent according to established guidelines.	Internally funded individual PI defined research projects that further OHSU's mission of research
How are they funded?	From residual cash balances from Fixed Price Agreements.	Internally funded from Program Development Accounts, or indirectly through a PDA via Foundation accounts, or GL accounts
Who's responsible for managing the account?	The PI and appropriate dept/div staff	The PI and appropriate dept/div staff
Are institutional compliance approvals required?	No	Yes. Institutional compliance approvals must be obtained prior to account setup and maintained though the duration of the study.
What forms are needed to setup an account?	<u>New Award & New Project:</u> Program Development Account (PDA) Request form & Balance Transfer Form <u>Existing Award & New Project:</u> Balance Transfer Form	<u>Research Project:</u> Defined Research Account (DRA) Request Form, Balance Transfer Form, PPQ, Scope of Work, Appropriate Institutional Compliance Approval
What expenses are permitted on them?	Expenses which meet OHSU's guidelines for expenditures with the exception of human and animal related expenses. Examples include non-animal and non-human related expenses such as; equipment, memberships, dues, conference fees/registration/travel, unallowable costs from Federal Awards, deficits from other sponsored accounts.	Expenses which meet the OHSU's guidelines for expenditures that are research related expenses within the scope of the defined project. Examples of expenses include: Human and animal related expenses (Patient Care, Research Subjects, Per Diem Cage Fees, etc.), payroll, etc.
Who is authorized to spend on the account?	PI and their designees	PI and their designees
What is the F&A Rate and base?	0% TC. ALL	0% TC. ALL
What happens if the account goes into deficit?	<u>Deficits are not permitted.</u> The PI and appropriate dept/div staff will be notified of the deficit. The deficit will be moved to an appropriate department/division GL account.	<u>Deficits are not permitted.</u> The PI and appropriate dept/div staff will be notified of the deficit. The deficit will be moved to an appropriate department/division GL account.
Can funds be transferred to another PI?	Yes. Complete a Balance Transfer Form	At the end of the project a residual balance may be moved to the PI's or another PI's PDA. Complete a Balance Transfer Form
Can funds be moved to a DRA or another PDA?	<u>To a PDA and DRA:</u> Yes. Complete a Balance Transfer Form	<u>To a PDA:</u> Yes. Complete a Balance Transfer Form <u>To a DRA:</u> No. Must move to a PDA.
What happens when an account has ended or has a zero balance?	PDA accounts do not have specific end dates. The PDA will remain open if there is any intention of future funds to be deposited into the PDA account. Accounts are not closed for zero balances, unless requested by the dept. The PI & appropriate dept/div staff will be notified prior to closing.	<u>Project Continues:</u> Additional funds may be moved to the account if the project continues to have appropriate institutional compliance approval. Complete a Balance Transfer Form <u>Project has Ended prior to end date:</u> Project needs to be closed. Complete a Balance Transfer Form
How does the PI initiate a closing of the account?	Complete a Balance Transfer Form or email the SPA account analyst.	Complete a Balance Transfer Form or email the SPA account analyst. Dept also needs to terminate Institution compliances with appropriate office.
Can an Industrial Account be associated with this account?	No	Yes