

Industry Sponsored Clinical Trial Invoicing Process Summary

Category of Cost/Invoicing	Type of Cost	Invoicing Method	How cost is actually charged to account?	Is F&A assessed against this expenditure type?	How is payment for this cost applied to account?	Who is responsible for tracking that payment is received?	
Start-up Related (Initial Invoice)	Initial IRB Fees	SPA prepares, obtains dept concurrence and submits invoice to sponsor and a copy to the department. Invoiced amount is based on standard fees for particular types of costs. Invoice is prepared following account setup. All start-up related costs are invoiced together at one time.	ORIO charges expense to study account via the Internal Billing System (IBS) using OGA Expenditure Type: GR-OHSU IRB Fees (previously GR-IRB Fee)	No	Payment is received in SPA and is applied to the appropriate account as revenue. (Payments should reference invoice # and account.)	Department *	
	Pharmacy Setup Fees		Pharmacy department processes expense via the Internal Billing System (IBS) using OGA Expenditure Type: GR-Pharmacy Setup Fee	No		Department *	
	Admin/Site Setup		Personnel or other costs incurred up front. This setup fee is intended to cover staff time related to setup.	Yes		Department *	
	Advances		Advances are often pre-payment for study subjects to help off-set early study costs. This payment is usually refundable if enrollment is not met.	Yes		Department *	
Non-Patient Care Cost	Sponsor reimbursed costs	Department prepares and submits invoice to sponsor based on actual costs that have posted to study account. Copy to be sent to SPA. Indicate on the invoice that it is a reimbursement. **	Expenses are charged through oracle system to appropriate expenditure type via standard cost charging processes.	Yes (The net F&A assessment will be zero when the reimbursement payment is applied)	Payment is sometimes received by Department and forwarded to SPA. If payment is properly identified, payment will be applied as a credit to the expenditure type being reimbursed and not as revenue. Departments should indicate on check that payment is a reimbursement of actual costs. Copy of actual costs should be attached for reference. F&A will be credited based on the amount of direct costs reimbursed. Net zero effect to the study account if full reimbursement is received.	Department	
							Sponsor paid costs
	Sponsor paid costs	Other costs specified in the payment terms of the contract that the sponsor will pay. Examples may include phone & data lines, specific supplies such as dry ice; pharmacy maintenance fees, archive fees, etc.	Department prepares and submits invoice to the sponsor (copy to SPA) for amount agreed to in contract. **	Expenses are charged through oracle system to appropriate expenditure type via standard cost charging processes.	Yes	Payment is received in SPA and is applied to the appropriate account as revenue. (Payments should reference invoice # and account.)	Department
Patient Care Costs	These may be invoiced or automatically paid depending on the specifics of the contract.	Per patient or milestone cost as established in the contract.	Department prepares and submits the invoice to the sponsor (copy to SPA) for amount agreed to in contract. **	Expenses are charged through oracle system to appropriate expenditure type via standard cost charging processes.	Yes	Payment is received in SPA and is applied to the appropriate account as revenue. (Payments should reference invoice # and account.)	Department

* SPA will follow-up one time after 90-days. After that time, it is the responsibility of the department to follow-up on these invoices. SPA is available to assist the department by answering questions and providing copies of invoices.

** An Invoice Template is available at the link below. An invoice copy may be sent to Jerry Grabner by email attachment, by fax to 4-1191 or by Campus Mail to AD 220. <http://www.ohsu.edu/research/rda/spa/clintrial.shtml>