Welcome
January 2004
SPIN Meeting Agenda

- Introduction, Lynette Arias, Director, SPA
- Upcoming Events, John Caruso, SPA Education & Training Coordinator
- Charging Costs, Cynthia Moore, Systems & Compliance Supervisor, SPA
- OGA Expenditure Inquiry, Garrett Keeton, Information Systems Manager, SPA
- SPA Hot Topics, Lynette Arias, Director, SPA
- RSO Hot Topics, Tom Marcussen, Director, RSO
Upcoming Events

John Caruso, Education Coordinator, Sponsored Projects Administration
“Effort Reporting” (West Campus)

- Tuesday, January 20, 2004
- 2:00 – 4:00 pm
- AB 401 at OGI

Contact: SPA Education (x4-9063 or spaedu@ohsu.edu)
Post-award Education Program

“Effort Reporting” (Central Campus)

• Thursday, January 22, 2004
• 2:00 – 4:00 pm
• Research Bldg #R310

Contact: SPA Education (x4-9063 or spaedu@ohsu.edu)
“Cost Sharing Management”

- Monday, February 9, 2004
- 8:30am – 1:30pm
- UHS 8B60 and video conference to West Campus (TBD)
- Co-hosted by SPA and RSO
- Contact RDA Education at rdaed@ohsu.edu

Please indicate in the email which location you will be attending.
Save the Dates

"Successful Stewardship: The Effective Management of Sponsored Projects"

- Presenters from Huron Consulting Group
- Monday, February 23, 2004, 1-5pm
- Tuesday, February 24, 2004, 9-5pm
- Downtown DoubleTree Hotel
- Registration fee $125
- Contact: SPA Education (x4-9063 or spaedu@ohsu.edu)

Oregon Health & Science University
NCURA – FRA V


• February 29, 2004 – March 2, 2004
• San Diego, CA
• More Information:  http://www.ncura.edu
Changes to RDA Website

The Research Development and Administration website continues to undergo changes.

New look:  http://www.ohsu.edu/research/rda/

Remember to update links and shortcuts.
Charging Costs

Cynthia Moore, Systems & Compliance Supervisor, Sponsored Projects Administration
Charging Costs ("Costing")

- Costs budgeted in proposal
- Award received
- Now, how should costs actually be charged?
Costing “Checklist”

- Need for cost occurs (salary, supplies, services, etc.)
- What project is the cost directly related to?
- Are multiple projects sharing item being purchased?
  - Allocate proportionately by use (eg, 50%-50%)
- Do the terms of the award allow for the cost to be charged to the project?
  - Non-Federal (example-MRF’s, no PI salary)
  - Federal (the plot thickens)
Federal Costing

2 Things to Consider:

• Federal Regulations (A-21 and Cost Accounting Standards)

• OHSU’s F&A Rate proposal
Federal Cost Accounting Standards

- Allowable (based on A-21)
- Allocable (shared proportionately among projects)
- Reasonable (prudent person test)
- Consistent
Each institution has some leeway in what costs they treat as “indirect” (F&A) or “direct” (those costs directly benefiting the individual project).

This is fairly consistent among institutions.
OHSU’s F&A Rate Proposal

Costs that would exist regardless of whether funding was received for the project

Standard administrative costs not allowed as “direct” costs

• Office and administration
• Books, periodicals, subscriptions
• Postage
• Telecommunications
• Duplicating and copying
• Memberships
Possible “Direct” Costs

- Office & Administration (pencils for surveys)
- Postage (mailing surveys)
- Telecommunications (“hotline” as part of project)
- Duplication (copying surveys)
- Membership (as part of conference registration)
“But I put it in the budget…”

- RSO cannot review grant cost details
- Just because something is in the budget proposal and was “awarded,” does not make it allowable
- Feds don’t review budget proposals to that level
- Institutions are expected to ensure compliance
“Unallowable” Direct Costs

SPA Analyst reviews direct costs at project end or time of financial reporting to sponsor.

SPA Analyst reviews project proposal/budget for “justification” or fit with scope of project.

SPA Analyst reviews for prior submission of cost justification from department.

If justification not found, PI/Project Fiscal Manager notified that justification is required. If no response, SPA transfers expense off project.
SPA Analyst has authority to review justification and determine if justification is adequate. Generally, they make the determination.

First level of appeal (exception basis): SPA Accounting Manager

Final appeal (extreme exception basis): SPA Director

SPA Director signs the A-133 Audit and accepts responsibility for OHSU ("risk assessment")
Departments Responsibility

PI’s, Project Fiscal Managers, and Department Staff are responsible for the following:

- Maintaining knowledge (federal regulations, award terms, etc)
- Charging costs appropriately up front
- Reviewing accounts regularly to remove questionable costs
- Providing timely justification to SPA
OGA Expenditure Inquiry

Garrett Keeton, Information Systems Manager, Sponsored Projects Administration
Expenditure Inquiry

- Project Number – [find]
- List of expenditures (date parameters possible)
- Exportable
- Drill down to IBS (with “zoom” feature)
- AIS Login: [http://ais.ohsu.edu/](http://ais.ohsu.edu/)
OGA Reports Guide

On SPA Website, under OGA

• OGA Reports Guide
  http://www.ohsu.edu/research/rda/spa/docs/ogareports.pdf
New OGA Reports

GMS: Report on Award Listings
GMS: Report on Project Listings
New OGA Reports

GMS: Report on Award Listings

Oregon Health & Science University
New OGA Reports

GMS: Report on Project Listings

[Image of a software interface with parameters: Organization Name, Project Number, Project Name, Project Type, Project Manager, Project Status, Start Date, End Date]
Hot Topics

Lynette Arias, Director,
Sponsored Projects Administration
SPA Hot Topics

New NIH Grants Policy Statement

Project Status Form
http://www.ohsu.edu/research/rda/forms.shtml#fm

F&A Costs
http://ozone.ohsu.edu/financial/indirectcost/index.shtml
Hot Topics

Tom Marcussen, Director,
Research Support Office
RSO Hot Topics

New NIH Grants Policy Statement
Mark your calendar

February SPIN Meeting

The next SPIN meeting will be
February 19, 2004
at 9:30am
in UHS 8B-60
THANK YOU