SPIN Meeting Highlights

Highlights from the previous SPIN meeting are published in each issue of the SPIN Newsletter. Meeting presentations and handouts are always available on the SPA website: http://www.ohsu.edu/ra/spa

Charging Costs
Cynthia Moore, Systems & Compliance Supervisor
Sponsored Projects Administration

As a follow up to Anne Chisholm’s November SPIN presentation on “Budget Development Issues,” Cynthia discussed the fundamental principles of costing. The overarching theme in charging costs remains the need to adopt a “cradle to grave” approach to project costs and make sure charges against grant funds follow the general plan set forth in the proposal, application, and budget.

Once a cost occurs, one way to make sure that project costs are charged appropriately is to adhere to the following simple guidelines:

• Apply the cost to the project it is directly related to.
• If multiple projects are sharing the item being purchased, allocate costs proportionately by use.
• Make sure the terms of the award allow for the cost to be charged (as a “direct cost”) to the project.

In order to follow this last guideline, you need to familiarize yourself with the project’s individual terms and conditions by reading the award document (eg, Notice of Grant Award, or NOGA). Remember that some non-federal awards may have even more restrictive requirements than federal awards.

To avoid mischarging costs that are not allowable as “direct costs,” department staff involved in managing award funds from federal sponsors need to become familiar with several key documents:

Federal Regulations
• Office of Management and Budget (OMB) Circular A-21
• Cost Accounting Standards

OHSU Policies
• Facilities & Administrative Rate Agreement (http://www.ohsu.edu/research/rda/gc/docs/farateagreemt.pdf)

(continued on page 2)

IMPORTANT REMINDER
Clinical Practice Plan Salaries on Grant Applications

In order for OHSU to be compliant with federal regulations a Letter of Commitment MUST accompany all grant applications where the fixed portion of clinical practice plan salary (typically referred to as Z1) is to be included in the Institutional Base Salary listed on the grant application. This commitment letter must be signed by the Department Chair or Institute Director in order for the grant proposal to be approved by OHSU.

If the grant is funded, it is MANDATORY that the university Y component of salary be increased by the amount indicated in the commitment letter and on the grant application, before the grant award will be forwarded to SPA for setup. If it is determined that the Y component of salary has not been increased, the grant award will not be accepted by OHSU.

Guideline information has been discussed and disseminated multiple times over the last year related to whether or not clinical practice plan salary can be included in Institutional Base Salary on grant applications (primarily NIH Grant applications). Please reference the guidance document on this subject on the SPA web page for complete background and information on this subject. http://www.ohsu.edu/research/rda/spa/docs/mdgrpsalnihgrants.pdf

Please contact Lynette Arias, Director, Sponsored Projects Administration for all questions related to this procedure: 494-1193 or ariasl@ohsu.edu.

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Hot Topics

Clinical Practice Plan Salaries on Grant Applications

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Please contact Lynette Arias, Director, Sponsored Projects Administration for all questions related to this procedure: 494-1193 or ariasl@ohsu.edu.
According to Federal Cost Accounting Standards, all costs charged to a sponsored project must be:

- Allowable (per A-21)
- Allocable (or shared proportionately among projects)
- Reasonable (capable of passing the “prudent person test”)
- Consistent

OHSU’s F&A Rate Agreement with the Department of Health and Human Services (DHHS) is intended to ensure that costs will be treated consistently as either “direct” (specifically identified with a project) or “indirect” (cannot be identified with a project). This division of costs into “direct” or F&A pools is fairly consistent among institutions around the country. Although each institution has some leeway in how costs are treated, the expectation is that an institution will treat costs consistently according to the F&A Rate Agreement.

In general, OMB Circular A-21 disallows as “direct” any costs that would exist regardless of whether funding was received for the project. Such presumptively “indirect costs” normally include the following:

- Office and administration
- Books, periodicals, and subscriptions
- Postage
- Telecommunications
- Duplication and copying
- Membership

Exceptions to the above are possible. Examples of legitimate direct charging of typically “indirect” costs are:

- Pencils or pens for surveys that are being filled out by research subjects
- Postage for the mailing of surveys
- Phone line charges for a project “hotline”
- Photocopying of surveys
- Membership as part of a conference registration fee

Remember that costs do not automatically become allowable as “direct” merely because they were part of the approved budget. The program officers at awarding agencies do not routinely compare proposed budgets to individual institution’s F&A Agreements. The expectation is that the PI and others responsible for budget preparation at the institution in question are following the provisions of that separate agreement. (Auditors, on the other hand, do compare F&A Agreements to cost charging practices.) The pre-award office (Research Support) will offer guidance during the budgeting process; however, ultimate responsibility for compliance with Federal regulations generally and the F&A Agreement in particular rests with the Principal Investigator (PI) and the department.

In addition to the expected routine review of direct costs performed by the PI and the departmental administrator, the SPA Analyst reviews direct costs at project end (or time of financial reporting to the sponsor) to assure that all costs are consistent with the budget, the scope of the project, and applicable Federal regulations (including OHSU’s F&A Agreement). If required justifications have not already been submitted, the SPA Analyst will notify the PI or Project Fiscal Manager that justification is required. SPA is tasked with the final responsibility to ensure that Federal regulations and sponsor requirements are adhered to. If justification is not provided, SPA will transfer the cost off the project.

PIs and Project Fiscal Managers have a responsibility to make sure only allowable costs are billed to a project. And in the event that unallowable costs have been charged to a project, they need to be corrected as soon as possible. Cost justifications not deemed valid by the SPA Analyst may be appealed to the SPA Accounting Manager, and from there may be taken to final appeal with the SPA Director; however, it is rare for either the SPA Accounting Manager or the SPA Director to reverse the decision of a SPA Analyst.

The central elements of project management responsibility by PIs, Project Fiscal Managers and department staff are as follows:

- Maintaining knowledge of Federal regulations, award terms, etc.
- Charging costs appropriately to begin with
- Reviewing accounts regularly to remove unallowable costs
- Providing timely justification to SPA for questionable costs

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

In OGA Expenditure Type Inquiry, it is possible to drill down to the details of an IBS transaction using the following steps:

- Enter Project Number - click [find]
- Enter a list of expenditures (date parameters are possible here)
- Highlight an IBS expenditure
- Click on the toolbar “Zoom” icon (the one slightly to the right that looks like a toaster)

This series of steps will allow access to IBS information via the OGA responsibility.

Two new OGA Reports are now available:

- GMS: Report on Award Listings
- GMS: Report on Project Listings

Both reports may be run by a variety of parameters (such as Org Name, Project Manager, Start or End Date) and offer high level overviews of award or project demographics. For example, this is a simple way to view the status, start and end dates, and total budget for all projects by a given PI or in a particular Org.

The “OGA Reports Guide,” a quick two-page reference sheet of all reports currently available in Oracle Grants Accounting, can be found on the SPA web site: [http://www.ohsu.edu/research/rga/OGAReports.pdf](http://www.ohsu.edu/research/rga/OGAReports.pdf).

Miss the last SPIN Meeting?
Presentations and handouts from previous meetings are available on our website:
[www.ohsu.edu/ra/spa](http://www.ohsu.edu/ra/spa)
### Sponsored Projects Administration (SPA)

**Requests for Sponsored Projects Reports**

Sponsored Projects Administration (SPA) has updated and improved the "Sponsored Projects Information Request Form."

Enhancements on the new form include:
- Instructions that explain the uses and limitations of the Information Request
- A section for the requestor to describe the purpose of the report request
- Clarification of which report fields may be requested

This new form can be found on the SPA web site at: [http://www.ohsu.edu/research/rda/spa/docs/requestform.pdf](http://www.ohsu.edu/research/rda/spa/docs/requestform.pdf)

Once received in SPA, the completed request form is reviewed and (as practical and/or appropriate) a report providing the requested information is prepared and delivered. Due to limited staff resources and the high volume of report requests received at SPA, the response time for requested reports remains a minimum of approximately 2-3 weeks. If a report is required by a specific date (such as for a meeting or grant application), the requestor must plan ahead to allow sufficient time for report preparation. SPA cannot guarantee at any time that urgent or emergency requests will be produced, and cannot guarantee in general that reports requested can be produced. All efforts will be made to accommodate requests received and information will be provided back to the requestor about the timeline of the report production. The grants data warehouse will be available for end users in Spring of 2004 which will allow end users increased reporting functionality.

Reports that SPA will NOT produce include:
- Reports currently available via standard OGA Inquiry or other standard Oracle reports (see OGA Reports Guide [http://www.ohsu.edu/research/rda/spa/docs/ogareports.pdf](http://www.ohsu.edu/research/rda/spa/docs/ogareports.pdf))
- Reports listing "other support" of individual investigators for grant applications
- Reports listing an investigator's active grants
- Reports that provide information on other units (except in special instances, as in the case of an institutional grant application)

Reports that SPA will produce include:
- Reports listing an investigator's historical grants
- Reports listing a department’s historical grants requested by a Department Chair
- Reports listing a division's historical grants requested by a Division Head
- Reports listing a school or unit’s historical grants requested by a Dean or Director

Please contact Jason Lycette, SPA Information Specialist, at 494-4862, or [lycetteja@ohsu.edu](mailto:lycetteja@ohsu.edu), or Garrett Keeton, SPA Information Systems Manager, at 494-4700, or [keetong@ohsu.edu](mailto:keetong@ohsu.edu) for questions related to SPA reports.

### New website for F&A (Indirect) Cost Information

The Facilities and Administrative (F&A) Cost group now has a website that is accessible from the Corporate Financial Services homepage. The F&A Cost group is responsible for various analyses of the facilities and administrative costs of the University, including the preparation and negotiation of the University’s Facilities & Administrative Cost Rate Proposal (currently under negotiation). The F&A Cost group is also responsible for the oversight of Service Centers and Mission Codes.

Go to [http://ozone.ohsu.edu/financial/indirectcost/index.shtml](http://ozone.ohsu.edu/financial/indirectcost/index.shtml) for a list of services, contacts, and resource documents (or link to the website from the Corporate Financial Services homepage).

### No Personal Check Deposits for Unallowable Expenses

As a brief reminder, OHSU Sponsored Projects Administration Cash Management will no longer accept personal check deposits to offset unallowable expenses on all sponsored grant accounts. Unallowable expenses are expenses that are not allowed by sponsors and may be personal in nature. Generally, grant accounts should never be used for non-grant purposes even for a short period of time.

If unallowable expenses are posted to a grant account, these expenses must be moved to an appropriate OHSU account via SPA adjustment form. Reimbursement personal check payments can be made through the Cashier’s Office to the appropriate OHSU account receiving the transfer of the unallowable expenses.

If there are any further questions regarding unallowable personal check deposits please call Harvey Wong (503) 494-8067 or e-mail [wongh@ohsu.edu](mailto:wongh@ohsu.edu).

### Effort Reporting

Effort Certification remains one of the most essential elements in OHSU’s compliance with federal reporting requirements governing the receipt and expenditure of sponsored project research funds.

Effort Statements for the six-month period of July 2003 through December 2003 were sent out on January 5th to assigned Department Effort Coordinators.

All Effort Statements must be certified and returned to the SPA office no later than Friday, February 27, 2004. Please make a note of this deadline and plan accordingly.

If your department’s statements did not arrive, or if you have other questions, please contact OHSU’s Institutional Effort Coordinator, Cynthia Moore at 503-494-1885 or [moorecyn@ohsu.edu](mailto:moorecyn@ohsu.edu).
Oracle Grant Accounting (OGA)

**Expenditure Inquiry - Drilldown to IBS, AP, and PO information**

OGA Inquiry -> Expenditure Inquiry
Find desired project expenses

Tip: From the Oracle menu, select Folder, show field and select "Transaction Source." Transactions with sources GMSA_IBS (for IBS) and Oracle Payables (for AP and PO) have drilldown capabilities.

To Drill Down on IBS transactions:
Click on the line of the desired IBS transaction

Click the Zoom button on the toolbar

This opens IBS drilldown to transaction detail which includes useful information including: transaction number, item details, customer, service center, and more.

To Drill Down on AP/PO transactions:
Click on the line of the desired AP/PO transaction

Click Item Details Button (bottom of window)

Click AP Invoice, then Click OK

This opens Invoice Overview screen, which includes supplier info, invoice number, date paid, check number, PO number and other screens can be accessed as well.

**OGA Training**

Everyone involved in sponsored projects grants management is invited to attend an OGA training class. Classes are limited in size due to computer availability. Please join us in learning all areas of OGA.

Contact Juris Solovjovs at 494-9806 or email solovjovs@ohsu.edu to register.

**OGA Training Classes**

- **Tuesday, February 17, 2004** 1:00-4:00 BICC 121
- **Wednesday, March 24, 2004** 9:00-12:00 BICC 121

**Oracle Drop-In Sessions**

Here’s an opportunity for end users who have already been trained in Oracle to get one-on-one help in the system. Both a Discoverer and an OGA Trainer will be present at each of these sessions to answer any specific Oracle Grants Accounting questions or to provide help designing your reports.

**Oracle Drop-In Sessions**

- **Tuesday, February 3, 2004** 1:00-4:00 OGI WCC 371
- **Wednesday, February 11, 2004** 1:00-4:00 BICC 122
- **Wednesday, February 25, 2004** 1:00-4:00 BICC 121
- **Thursday, March 11, 2004** 1:00-4:00 BICC 121
- **Wednesday, March 25, 2004** 1:00-4:00 BICC 120

For more information on Oracle and Discoverer training schedules please visit the Administrative Information Services (AIS) website at: [http://ozone.ohsu.edu/ais/training.shtml](http://ozone.ohsu.edu/ais/training.shtml)
Coming Events

NCURA Video Workshop Series

“Cost Sharing Management”
Date: February 9, 2004
Time: 08:30AM - 01:30PM
Location: UHS BB60, Central Campus
Video Conference: Institute Seminar Rm, West Campus

Description
When an institution makes a commitment to share in the costs of a sponsored project it assumes an obligation to the sponsor and accepts certain responsibilities for tracking and reporting cost sharing expenditures. This program will discuss the various aspects of cost sharing, from proposal to award and through the project closeout. The session will also discuss the expectations of the project sponsor regarding the documentation and reporting of cost sharing commitments and will describe the cost sharing policy of the National Science Foundation (NSF). The presenters will describe several institutional systems for tracking cost sharing expenditures.

RDA Hosts
Lynette Arias, Director, Sponsored Projects Administration
Tom Marcusen, Director, Research Support Office

Presenters
Team Leader: Ann M. Holmes, Director of Administration, Center for Advanced Study of Language, University of Maryland College Park
Faculty: Jean I. Feldman, Head, Policy Office of Budget, Finance & Award Management, National Science Foundation; Jerry G. Fife, Assistant Vice Chancellor for Research Finance, Vanderbilt University; Michele G. Goetz, Director, Sponsored Research Administration, San Diego State University Foundation

Registration
Registration is required. Online registration: http://sunweb1.ohsu.edu/research/rda/education/register/ or send an email to rdaed@ohsu.edu. Please indicate if attending at the main or west campus location.

Notes
This will be a taped showing of the live videoconference. RDA Hosts will provide an introduction and a question & answer session.

NCURA FRA V

National Council of University Research Administrators
Financial Research Administration V
February 29, 2004 - March 2, 2004
San Diego, California

While the main theme for the conference remains Financial Research Administration, this year the conference will have a key focus on communication. Communication is the thread that holds together all our FRA functions and processes. By improving communication skills, we can improve our ability to accomplish all of our goals. Participants will go home from the conference with some concrete ideas on ways to further develop their communication style and skills.

In the tradition of prior meetings, FRA V will offer sessions on a variety of financial research administration issues. The program includes session tracks to assist participants in selecting the best sessions for them. This year's tracks will be Hospital/Non-Profit, Transactional, Primer, Costing, Departmental, Compliance and Communication.

For more information, visit the NCURA website: http://www.ncura.edu

Successful Stewardship:
The Effective Management of Sponsored Projects

(rescheduled Award Management Conf. from Spring 2003)
Co-hosted with Huron Consulting Group
Monday & Tuesday, February 23 & 24, 2004
Doubletree Hotel Portland - Downtown

This one and a half day conference, featuring speakers from Huron Consulting Group, is an excellent opportunity to improve your understanding of post-award aspects of sponsored project administration. Planned sessions include:

• Cost Sharing and Effort Reporting
• Closeout of Sponsored Awards
• Financial Compliance
• The Ins and Outs of F&A
• Research Administration Operational Improvement
• Ask the Experts (panel discussion)

Registration Fee: $125 per person advance ($150 after February 6, 2004)
Registration Form: http://www.ohsu.edu/research/rda/spa/docs/steward.pdf

Contact: John Caruso, SPA Education Coordinator at 503-494-9063, or email at spaedu@ohsu.edu

For more information on other educational opportunities, meetings, and conferences, please see the Upcoming Events calendar on our web site at: