Sponsored Projects: Curriculum Plan
Johns Hopkins University
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## Sponsored Projects Course Sequence

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SPONSORED PROJECTS MANAGEMENT

Core Content

♦ Sponsored funding (grants/contracts) supports JHU to a large extent (historically JHU receives more funding from the Federal Government than any other institution), and there are rules and responsibilities that come with this funding e.g., A21, A110, A133 and FAR.
♦ JHU receives federal and non-federal funding to support the University's missions (i.e. patient care, teaching, research)
♦ Each sponsor has rules and regulations regarding grants/contracts management and each grant/contract is assigned an account number for a specified period of time and must comply with restrictions, types, and levels of expenditures.
♦ Three phases to grants/contracts management
  1. Proposal (i.e. request for funding
  2. Awards (i.e. funding received from agency)
     a. Award processing
     b. Awards management
     c. Administrative offices and personnel involved
  3. Terminated (i.e. reporting/account close-out requirements)

Outcomes:

Upon completion of this course the student will be able to:

- Describe the three phases of grant/contract management
- Identify examples of Federal and Non-federal support
- Define the common types of awards, grants, contracts, and cooperative agreements.
- Explain the need for adequate records for internal and external controls
- Describe the basic concepts of A21, A110, A133, FAR's and their application to grants and contract management.
- Identify the office(s) that are generally responsible for the grant/contract process
- Define the roles of the internal and external personnel responsible for grant/contract management
INTRODUCTION TO SPONSORED PROJECTS MANAGEMENT

Tasks++

Coordinate with PI throughout process
Award spending procedures
Monitor, spend, and reconcile
Record management
Make adjustments
Close out, continue, and extension
Review basic core functions
Read specific Program Announcement (P.A.)/grant guidelines

Knowledge and Skills++

Types of reports (internal)
Billing and collection
Types of notification: electronic, phone, FAX, paper, check
Pre-award spending procedures
Account set-up
Billing and collection
Final reporting and audit
Costing, budget and preparation, spending
Proposal
  • Purpose
  • Common types competing, non-competing
  • Proposal components (technical and administrative)
Budget, text, assurances, CV’s, abstract, other support
Award possibilities funded, not funded, and withdrawn
Submission (paper, electronic)
Authorization process (resource)
Conflict of Interest

Student Profile:

• Employees who participate in Grants and Contracts
• Completed Core Content
• Represent all levels of the University (clerks, technicians, faculty, staff, students, and/or administrators)

Learning Outcomes:

• Describe the application process
• Describe the Award and Termination process
• Describe the interface between budget and spending (including direct and indirect)
• Identify the mainframe systems that relate to grants/contracts management
• Identify potential conflict of interest situations
++ All of the tasks and skills were added by the panel based on the tasks and skills covered in the content of more advanced courses in this program
PROPOSAL PREPARATION FOR SPONSORED PROJECTS

Tasks

A-1 Read specific program announcement/grant guidelines
A-4 Gather related documentation for submission with proposal
A-5 Complete information sheets, financial disclosure, and additional forms, as needed
A-6 Obtain institutional approvals
A-7 Gather/prepare all documents for proposal submission, review to ensure completeness, and submit to sponsor
A-8 After approval, enter proposal information into ReSource System (awareness only)
C-3.1 If the award has program income, determine how it is to be treated
D-3 Continuation
D-5 Renewal

Knowledge and Skills

*-2 Award possibilities
*-3 Electronic research administration
*-4 Compliance and safety Institutional Review Boards, ACUCS, Biological Safety, Conflict of Interest, and RNA
* KS-2 Common types of sponsored programs
  • fellowships
  • training grants
  • career development awards
  • research projects
  • clinical trials
  • multi project awards (program projects, special centers, etc.)
  • contracts, etc.
  • master/task agreements

Student Profile:

• Employees responsible for planning and administration of grants/contracts (clerks, technicians, faculty, staff, students, and/or administrators)
• Basic skills in word processing and WEB browsing
• Organizational skills and communications skills
• Employees who have completed the following courses:
  Core Content
  Introduction to Sponsored Projects Management

+ = Duplicate card
Learning Outcomes
Upon completion of this course participants will be able to:

- Route, submit and track a proposal
- Assemble a proposal in conference with the P.I.

Performance Indicators:
Given a completed proposal, the student will be able to:

- Submit to the agency by various methods, as required
- Track utilizing institutional and agency resources
- Validate the data to confirm changes in the resource system
- Obtain institutional signatures
- Gather the necessary components of the proposal to acquire University approval
- Assemble the material in the appropriate manner for submittal (paper/electronic forms)
- Complete appropriate research
- Define the program type (new, renewal, revision)
- Identify if the proposal is a continuation and/or a supplement
BUDGET DEVELOPMENT AND ANALYSIS FOR SPONSORED PROJECTS

Tasks

A-2 Determine type of project, duration, location (on/off campus), and apply appropriate rates
A-3 Confer with Principal Investigator (P.I.) and develop budget
C-1.1 Complete subcontract documentation (and forward, if needed)
C-2.1 If cost sharing is required to be demonstrated, notify business office +
D-3.2 Create budget for continuation, if needed
D-6.2 Forecast budget for planning (Grant specific)
*-1 Complete budget forms

Student Profile:

- Employee who is responsible for financial planning and administration of grants/contracts (faculty, post-doctorates, clerks, staff, administration, etc.)
- Completed Introduction to Grants Management course
- Basic skills with spreadsheet programs
- Completed the Proposal Preparation for Sponsored Grants course

Learning Outcomes:
Upon completion of this course the participant should be able to:

- In conference with the PI, develop a budget consistent with program requirements

Performance Indicators:
The participant will demonstrate the ability to:

- Produce a budget complying with University and agency requirements
- Have forms endorsed by all approving officials

+= Duplicate card
-= Added by panel
AWARD PROCESS FOR SPONSORED PROJECTS

Tasks:

C-1 Receive official documentation of the award
C-2 Review award terms and conditions and divisional office accepts the award
C-1.2 Issue a subcontract to the subcontractor
C-1.3 Receive a signed subcontract agreement
B-1 Department receives verbal notice of the award and informs divisional office
B-2 Obtain a back-up account number- non-sponsored funds
B-3 Verify the award with the agency- approval of pre-award spending, estimate funding, and start date
B-5 If no pre-spending, wait for award
C-1.4 Prepare purchase requisition and follow regular process per Accounts Payable /Purchasing
C-4.2 If interest is an add-on, prepare a ZB to increase the budget (quarterly)
C-5 Notify the department of the account number and give them a copy of award document
C-6 Meet with Principal Investigator to determine final award budget and other program specific requirements

D-1.1 Review sponsored agreement to determine authorization
D-1.2 Initiate account transactions
D-1.3 Maintain records of all transactions
D-1.8 Review with P.I. and make adjustments as needed
D-2.2 Maintain records
D-3.1 Identify the date the continuation/renewal is needed
C-4.3 If not an add-on return interest to sponsor
D-4.1 Identify extension date
D-4.2 Prepare an extension budget, if needed
D-4.3 Notify or request an extension
D-4.4 Upon notification of extension, update and monitor GA documents (critical awareness)
D-6.1 Analyze the award budget to determine programmatic issues
D-6.3 Confer with P.I. for planning and determine course of action
E-1 Review and analyze for accuracy
E-3 Respond and/or complete the report
E-4 Review reports with chair, departmental administrator and /or P.I. when appropriate (awareness)
E-5 Use reports as a tool for decision making
F-1 Determine type of reports and frequency

Knowledge and Skills:

*1 Types of reports available for sponsored projects management
*2 Explain NIH, salary cap, debit balance, ledger balance, de- activated report & PAR’s
*3 billing procedures
*4 Specialty reports statement of appts. F3- F4

The following tasks were awareness only and covered in other courses:

B-4 If approved for pre-award spending, prepare all ZA’s (account set-up including Master and Allocations)
C-3 Prepare all ZA’s (if no pre-spending) Master and Allocation accounts
C-4 Prepare all grant award (GA) documents (M&A)
C-7 Prepare all ZB’s (budget documents) (M&A)
D-1.4 Reconcile account statement on a monthly basis
D-1.5 Research and resolve erroneous transactions (prepare EB-14, EB-15, JVS, etc.)
D-1.6 Analyze transactions for compliance with agreement
D-1.7 Make needed adjustments to ensure compliance (EB-14, JVS, etc.)
D-1.9 Prepare internal department reports
Award Process for Sponsored Projects cont………

D-2.4 Monitor collections
D-2.5 Research and resolve collection problems (e.g. missing reports)
D-2.6 Coordinate collection efforts with Accounts Receivable Office
D-2.7 Upon receipt of funds, ensure that an IN document has been prepared and follow procedures for cash receipts
D-2.8 Make adjustments, if needed, (JVS) to correct posting errors
D-2.9 Make needed adjustments to ensure compliance (JVS)
D-6.2 Forecast budget for planning
D-6.6 If account is complete, follow regular reports of expenditures process

Student Profile:

- Employees responsible for planning and management of sponsored projects.
- Employees who have completed the following courses:
  Core Content
  Budget Development and Analysis for Sponsored Projects

Learning Outcomes:

Upon completion of this course the participants should be able to:

- Explain the award process and identify the University office responsible for each step
- Describe the award document and explain the agency and University terms and conditions
- Establish the project activity
- Manage the project in coordination with the PI
- Complete a pre-closeout review
- Describe the University’s tools for grants and contract management

Performance Indicators:

The participant will demonstrate the ability to:

- Set up an award file and explain the terms and conditions of the award to the PI
- Complete a ZB
- Complete purchase orders and payroll documents
- Let (assign) sub-contracts
- Establish an allocation account
- Maintain records according to University policies and procedures
- Verify account attributes
- Monitor or revise budget account transactions
- Compete required reports
- Determine a renewal or continuation to the award and if appropriate complete accompanying documentation
- Identify the need for no-cost extension and if appropriate prepare accompanying documentation
- Begin account clean-up if account if terminating
COST PRINCIPLES FOR SPONSORED PROJECTS

Tasks:

C-2.1 If cost sharing is required to be demonstrated, notify business office
C-2.2 Prepare a ZA and a ZB for a non-sponsored account, Prepare a GA, ZA, and ZB or for a non-federal sponsored account. Use a ZORT to add a text message that indicates the account is being used for cost sharing
C-2.3 Post and monitor expenditures (awareness)
C-3.1 If the award has program income, determine how it is to be treated
C-3.2 Modify ZB to increase budget or prepare a ZA for an allocation account (revenue source code is 5830)
D-1.1 Review sponsored agreement to determine authorization
D-1.2 Initiate account transactions (e.g. payroll, purchasing)
F-2.1 Receive PAR’s from Controller’s Office, quarterly
F-2.2 Department reviews for accuracy and makes adjustments as needed
F-2.3 Obtain appropriate signatures
F-2.4 Maintain a copy for departmental records and submit to Controller’s Office

Knowledge and Skills:

KS-1 Federal regulations (A21, A110, A133, FDP agency specific)

Student Profile:

- Employees responsible for financial planning and administration of grants, contracts and cooperative agreements
- Employees who have completed the following courses:
  - Core Content
  - Budget Development and Analysis for Sponsored Projects
  - Award Process for Sponsored Projects
  - Proposal Preparation for Sponsored Projects

Learning Outcomes:

Upon completion of this course the participant should be able to:

- Explain the purpose of OMB A-21 and explain allowable, allocable, and reasonable cost principles
- Explain the purpose and procedures of Effort Reports (PAR’s)
  - Departmental Administration
  - Cost Sharing
  - Non-University Effort
- Explain the difference between direct cost, modified total direct cost (MTDC) and indirect cost (facilities & administration costs).
- Summarize how the University’s Facilities & Administrations rate is calculated.
- Explain the what and whys of cost sharing and determine the accounting method to be used.
- Explain what the Disclosure Statement is and how it impacts the charging of sponsored projects.
- Explain the purpose and procedure for functionalizing space.
- Explain service and revolving accounts.
- Explain the deadlines and parameters written in OMB A-110.
- Explain program income and the different accounting techniques used to account for it.
- Explain the importance of timely cost transfers.
- Explain the importance of record retention.

Cost Principles for Sponsored Projects cont.....
- Explain the reporting requirements of sponsored projects.
- Explain the importance of property management- competitive bidding, record retention, reporting, etc.
- Explain the potential risks for not properly charging sponsored projects.

**Performance Indicators:**

The participant will demonstrate the ability to:

- Accurately complete the Effort Report (PAR’s)
- Accurately complete the Space Survey Form
- Code changes to correct cost categories: direct, MTDC and IDC
- Determine if the cost is allowable or unallowable and code the charge to the appropriate category
- Apply non-direct costs to appropriate cost pools
- Apply direct costs to appropriate MTDC Base
- Complete cost transfers in a timely manner
- Utilize effective cost management to assist in the completion of financial reports in accordance with agency requirements
- Minimize the use of cost transfer by utilizing effective cost management
CLOSEOUT PROCEDURES FOR SPONSORED PROJECTS

Tasks:

E-7  For deactivated accounts, coordinate with Research Accounting to resolve debit or credit balances
F-1.1  Receive a notice that a report is due
F-1.2  Confer with P.I. regarding account status
F-1.3  Complete reconciliation worksheet
F-1.4  Collaborate with Research Accounting to balance the account (cost sharing, program income, interest income, etc.)
F-1.5  Review the account and make adjustments to expense as needed
F-1.6  Research Accounting prepares ROE and sends to department for approval
F-1.7  Upon receipt of approval from the department, Research Accounting submits R.O.E. to sponsor
F-1.8  Department maintains copy of R.O.E.
F-1.9  Research Accounting inactivates accounts after final R.O.E
F-1.10  The department may request from the sponsor, carryover of funds or release of restricted funds

Knowledge and Skills:

Specialty Reports  F5 – F7

Student Profile:

- Employees responsible for financial administrator of grants, contracts, and cooperative agreements.
- Employees who have completed the following courses:
  - Core Content
    - Budget Development and Analysis
  - Cost Principles for Sponsored Projects
  - Award Process for Sponsored Projects
  - Proposal Preparation for Sponsored Projects

Learning Outcomes:

Upon completion of this course the participant should be able to:

- Explain the account inactivation and termination policy
- Explain their role in the closeout process
- Explain the types, purpose, and format of management and technical reports for closeout
- Explain the terms and conditions of the closeout of sponsored accounts based on agency specific guidelines
- Explain the agency specific financial reporting requirements and how it impacts current and future awards
- Explain agency and University technical and financial record retention requirements

Performance Indicators:

The participant will demonstrate the ability to:

- Accurately complete a reconciliation worksheet
- Identify unallowable and erroneous charges
- Identify a clear audit trail in reconstructing the financial activity on an award
- Present a clean account for closeout
- Utilize effective cost management to closeout accounts in accordance with the termination and account inactivation policy
- Utilize agency guidelines to complete all technical reports and/or deliverables
SUBCONTRACTS FOR SPONSORED PROJECTS

Tasks:

C-1.2 Issue a subcontract to the subcontractor
C-1.3 Receive a signed subcontract agreement
C-1.4 Prepare a purchase requisition and follow regular process per Accounts Payable/ Purchasing

Student Profile:

Employees responsible for placing or managing subcontracts from JHU prime awards.

Employees who have completed the following courses:

- Core Content
- Budget Development and Analysis for Sponsored Projects
- Cost Principles for Sponsored Projects
- Award Process for Sponsored Projects
- Closeout Procedures for Sponsored Projects

Learning Outcomes:

Upon completion of this course the participant should be able to:

- Explain the differences between a subaward (subgrant), a subcontract and a Contract for Personal Services rendered by a consultant/Independent Contractor
- Describe the sub-recipient select process and be able to apply requirements for open and free competition and the utilization of small and minority-owned businesses
- Analyze the cost and pricing in proposals form potential subcontractors both industrial and non-profit
- Incorporate the Subcontractor Proposal into the Prime Proposal
- Describe the subcontract document and explain the reasons for each clause
- Identify who is responsible for monitoring each component of the Subcontract (technical, expense, changes, approvals, etc.)
- Summarize the subcontract closeout process

Performance Indicators:

The participant will demonstrate the ability to:

- Identify the use of sub-awards, sub-contract, and Independent Contractor/Consulting Agreements and identify the appropriate University office to complete the award type
- Draft a request for proposals or a sole source justification
- Prepare and assemble the necessary components of a sub-contract proposal
- Conduct a standard closeout process
ISSUES AND CONCERNS

1. The panel agreed that the Proposal Preparation for Sponsored Projects Course will include content that is generic with more specific proposal types covered in an on-line resource for details NSF, NIH, etc.

2. The panel recommended that the institution develop a scaled down version of this program targeted for faculty.

3. The panel decided that the Cost Principles for Sponsored Projects would require 8 hours of instruction that ideally should be offered in 2 half-day sessions. This course would be an overview of the content with more details in on-line modules offered for A21, A110, and A133 specifically with the opportunity for exercises that apply the concepts of these regulations.

4. This group identified the need for a Budget Forecasting course, but recommended that it be included in the Budget Management series of courses.

5. The panel agreed that the courses in the Budget Management series should be a prerequisite to the Sponsored Projects courses.

6. The participants decided not to create a FAR course. If employees specifically manage sub-contracts on FAR governed primes, they would be referred to external courses.

7. The participants recommended that whenever possible the content in the Sponsored Projects should be structured for an on-line training course. This would be used by employees for skill assessment and review/refresher of material.

8. The group also recommended the development of a standardized tutorial to train staff on the generic concepts then require staff to take department specific courses on Sponsored Projects. The tutorial should include a feedback forum to answer questions not covered in a FAQs section of the tutorial.