



JOHNS HOPKINS  
UNIVERSITY

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## Sponsored Projects Shared Services

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# Agenda

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- Who is Sponsored Projects Shared Services (SPSS)?
- SPSS by the Numbers
- Award Setup
- Invoicing
- Financial Reporting
- Grant Closeout
- Quality Control (SPQC)
- Financial Research Compliance and Cost Analysis
- Appendix

# Who is SPSS

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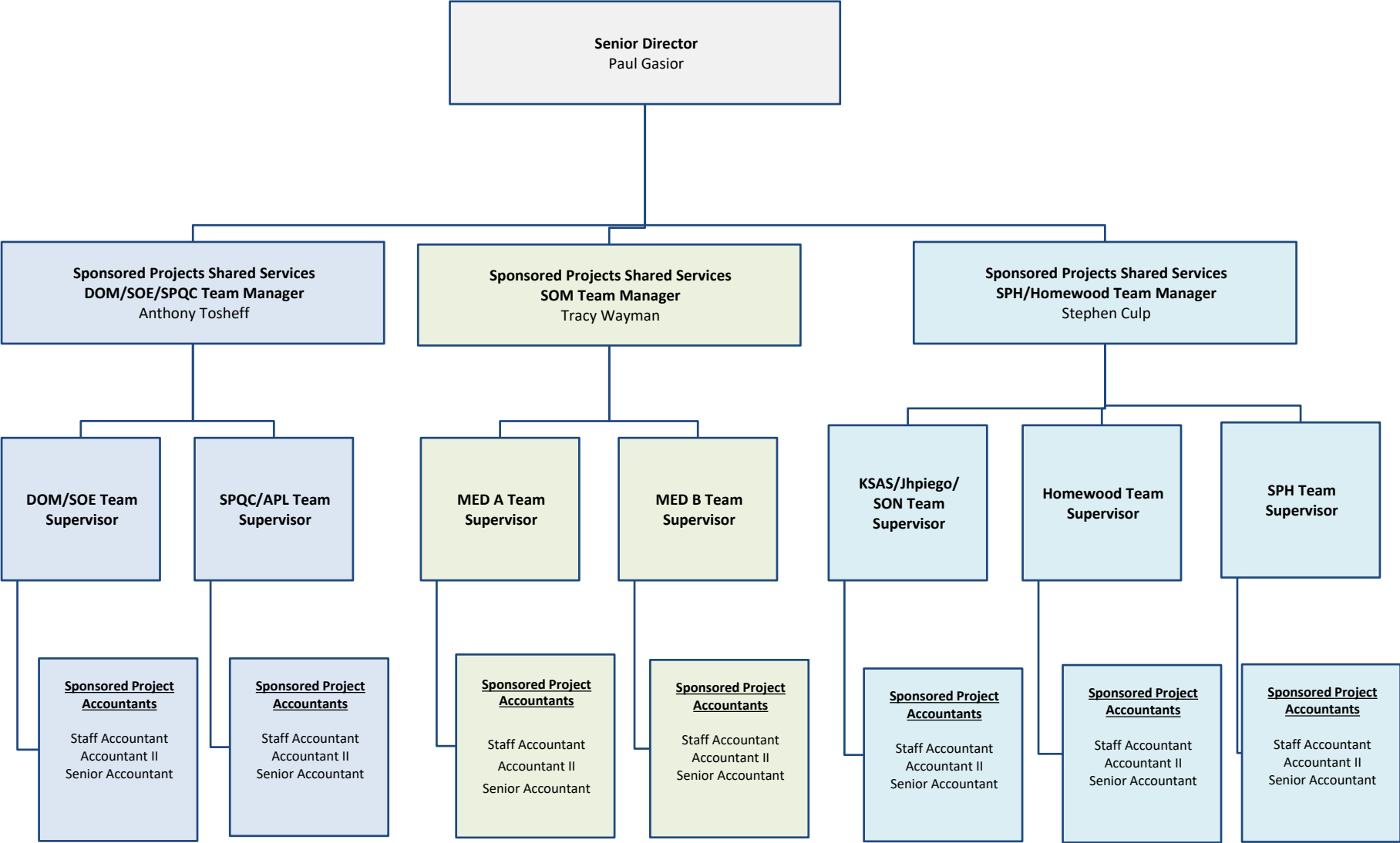
- SPSS is responsible for setting up each grant's master data elements.
- SPSS is responsible for submitting all financial status reports (FSR) to sponsoring agencies.
- SPSS is responsible for submitting the cost reimbursable, scheduled and milestone invoices to sponsoring agencies.
- SPSS is responsible for inactivating grants according to sponsor requirements and University policy.
- SPSS is responsible for monitoring grants for compliance with applicable regulations and University policies.

# Who is SPSS

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- SPSS is responsible for assisting in the KPMG (JHU's external auditors) year-end audit.
- SPSS works with the following business entities within JHU:
  - Research Administration Offices
    - Office of Research Administration (ORA)
    - Johns Hopkins University Research Administration (JHURA)
    - KSAS Business & Research Administration (BARA)
  - Departmental Business Offices (DBO)
  - Accounts Payable (AP)
  - Accounts Receivables (AR)
  - Payroll
  - Purchasing
  - Departments

# Sponsored Projects Shared Services



# SPSS by the Numbers

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- University Concentration (see appendix)
  - 70.6% of sponsored expenditures occurs in SOM and BSPH
- Sponsor Concentration (see appendix)
  - More than 73.1% from Federal sources
- FY21 Total JHU FSRs completed
  - 3,095
- FY21 Total JHU Grants setup
  - 2,852
- FY21 Total JHU Cost-Reimbursable Invoices completed
  - 11,610

# Award Setup

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- Proposal is developed by Department / Research Administration Office and is submitted to the sponsor
- Negotiated and executed award is received from sponsor
- Award is work-flowed to SPSS via online document imaging system (Oculus)
- SPSS retrieves award from Oculus and setups SAP master data

# Award Setup

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- Some of the key master data fields include:
  - Principal Investigator (PI)
  - Project End Dates
    - Payroll cannot post after the project end date
  - Authorized Award Amount
    - The amount the Department can spend for the budget period
  - Project Title
  - Award ID
  - Federal Doc ID
- Via email, SPSS notifies Research Administration Office, Department, DBO and PI that award is setup



# Cost Reimbursable Invoicing

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- SPSS is responsible for all cost reimbursable invoicing.
- SPSS will send draft to department for all Final and Interim Final (end of approved budget period) invoices.
- If grant does not have automatic carryover, remaining balance will be restricted at end of approved budget periods based on Interim Final invoices.
- SPSS submits (email, upload, USPS) signed invoice to Sponsor.
- SPSS posts invoice doc (18001xxxxx) and attaches signed invoice in SAP.
- Note, that **ALL** invoices must be submitted on time.

# Cost Reimbursable Invoicing

- Uses same Worksheet, F&A Analysis, and Reconciliation Sheet as FSR

Payment Control Sheet								
<u>Grant Number</u>		<u>Remaining Balance</u>	\$ 109,979.12	<u>Frequency of Invoice</u>	Monthly			
ITD Billed Revenue	\$ -121,918.88	Billed Revenue Check	Yes	<u>Delivery Method</u>	Upload			
ITD Cash Collected	\$ -116,945.51	<u>Sponsor Contact</u>		<u>Additional Backup</u>	No			
Grant Value	\$ 231,898.00	Current Total Restriction	\$ 0.00	<u>Automatic Carryover</u>	Yes			
<b>Budget</b>								
<u>Budget Pd</u>	<u>Invoice ID</u>	<u>Budget End Dt</u>	<u>Budget</u>	<u>Carryover</u>	<u>Restriction</u>	<u>Billed Revenue</u>	<u>Remaining Bal</u>	
1		8/31/2015	\$ 119,137.00		\$ -11,602.97	\$ -107,534.03	\$ 0.00	
2		8/31/2016	\$ 112,761.00	\$ 11,602.97		\$ -14,384.85	\$ 109,979.12	
3						\$ 0.00	\$ 0.00	
						\$ 0.00	\$ 0.00	
<b>Invoice</b>								
<u>Budget Pd</u>	<u>FI Doc #</u>	<u>Accountant</u>	<u>Posting Date</u>	<u>Inv Start Date</u>	<u>Inv End Date</u>	<u>Invoiced Amt</u>	<u>Paid Amt</u>	<u>Notes</u>
1	901170651	ARSS	11/17/2014	9/1/2014	10/31/2014	\$ -4,500.07	\$ -4,500.07	
1	901179250	ARSS	12/11/2014	11/1/2014	11/30/2014	\$ -11,471.46	\$ -11,471.46	
1	901191867	ARSS	01/23/2015	12/1/2014	12/31/2014	\$ -2,979.34	\$ -2,979.34	
1	901199126	ARSS	02/11/2015	1/1/2015	1/31/2015	\$ -10,197.98	\$ -10,197.98	
1	901208344	ARSS	03/11/2015	2/1/2015	2/28/2015	\$ -21,873.37	\$ -21,873.37	
1	901219275	ARSS	04/10/2015	3/1/2015	3/31/2015	\$ -15,139.53	\$ -15,139.53	
1	901231097	ARSS	05/13/2015	4/1/2015	4/30/2015	\$ -24,428.32	\$ -24,428.32	
1	1800143769	L.Wedekind	8/31/2015	5/1/2015	7/31/2015	\$ -13,350.32	\$ -13,350.32	
1	1800144616	L.Wedekind	9/17/2015	8/1/2015	8/31/2015	\$ -3,593.64	\$ -3,593.64	Interim Final
2	1800146526	Gamber	10/20/2015	9/1/2015	9/30/2015	\$ -4,614.97	\$ -4,614.97	
2	1800147568	Gamber	11/10/2015	10/1/2015	10/31/2015	\$ -4,796.51	\$ -4,796.51	
2	1800149636	Gamber	12/14/2015	11/1/2015	11/30/2015	\$ -1,895.74		
2	1800151326	Gamber	1/21/2016	12/1/2015	12/31/2015	\$ -3,077.63		

Monthly
Bi-Monthly
Quarterly
Semi-Annual
Annual
Milestone
Beginning

Mail
Email
Mail & Email
Fax
Upload
Other

# Scheduled and Milestone Invoicing

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- SPSS is responsible for all Scheduled and Milestone Invoices.
- SPSS will complete scheduled invoices based on the deliverable dates in the notice of award.
- SPSS will reach out to the Department regarding all Milestone payments and either send an invoice or run the bill plan.

# Financial Reporting

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- Financial Status Reports (FSR) are typically due 90 to 120 days after project/budget end date
- SPSS uses Analysis, GM Deliverables, to determine which FSRs are coming due (see example)
- SPSS prepares and emails draft FSR to Department for review
- Department prepares a reconciliation worksheet (if necessary) and submits to SPSS (see example)

# Financial Reporting

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- SPSS reviews reconciliation worksheet and prepares FSR
- FSR (with adjustments from rec worksheet) is submitted to Department for final approval
- Department approves FSR
- SPSS submits (electronically or USPS) signed FSR to sponsor
- SPSS sends copy of signed FSR to Department
- SPSS books signed FSR into Oculus

# Financial Reporting – Reconciliation Worksheet

FINANCIAL REPORTING RECONCILIATION WORKSHEET								
<b>Grant Number</b>		905987						
<b>Award Number</b>		AG-NS-0377-06						
<b>Budget/Report Period End Date</b>		6/30/2010						
<b>Indirect Cost Rate for Account</b>		8%						
<b>Non-Sponsored Cost Object for Transfer of Overruns</b>								
Total expenditures from the Statement as of the budget/project period end date:		199,400.88						
<i>Plus:</i>								
Total unliquidated obligations:		0.00						
<b>Total Expenses for the Period:</b>		199,400.88						
<i>Plus:</i>								
Total amount of charge adjustments from page 2 of this worksheet:		604.37						
<i>Less:</i>								
Total amount of credit adjustments from page 3 of this worksheet:		5.25						
<b>Total Expenditures to be reported to the Grantor:</b>		200,000.00						
I attest that the expenditures referenced in this Reconciliation Worksheet are appropriate for the grant referenced above.								
						_____ Signature of Administrator		_____ Date
<i>Financial Reporting Reconciliation Worksheet</i>					<i>CHARGE DETAIL</i>			
SAP GL	SPONSORED PROGRAM	SAP POSTING DATE	SAP DOCUMENT NUMBER	CHARGE DESCRIPTION	ADJUSTMENT AMOUNT	FDC (Y or N)	INDIRECT AMOUNT	TOTAL AMOUNT OF CHARGE ADJUSTMENT
921309	90026463	8/18/2010	1400502416	Animal Care	559.60	Y	44.77	604.37
							0.00	0.00
							0.00	0.00
					559.60		44.77	604.37
<i>Financial Reporting Reconciliation Worksheet</i>					<i>CREDIT DETAIL</i>			
SAP GL	SPONSORED PROGRAM	SAP POSTING DATE	SAP DOCUMENT NUMBER	CREDIT DESCRIPTION	ADJUSTMENT AMOUNT	FDC (Y or N)	INDIRECT AMOUNT	TOTAL AMOUNT OF CREDIT ADJUSTMENT
690001	90026463	7/14/2008	1400208788	cost overrun	5.25	N	0.00	5.25
							0.00	0.00
							0.00	0.00
							0.00	0.00
					5.25		0.00	5.25

# Grant Closeout

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- Grants are inactivated in SAP within 120 days of their project end date
- Quality Control prepares a list of grants eligible for inactivation each month
- Inactivation means no additional revenue and/or expense can be posted against grant
- Inactivation Policy  
[http://www.controller.jhu.edu/policy\\_procedures/spon\\_policy\\_procedures.html#one](http://www.controller.jhu.edu/policy_procedures/spon_policy_procedures.html#one)
- Inactivated grants must meet the following criteria:
  - Billed Revenue = Expense
  - No Encumbrances or Goods Receipt/Invoice Receipt Balances
  - Effort has been certified

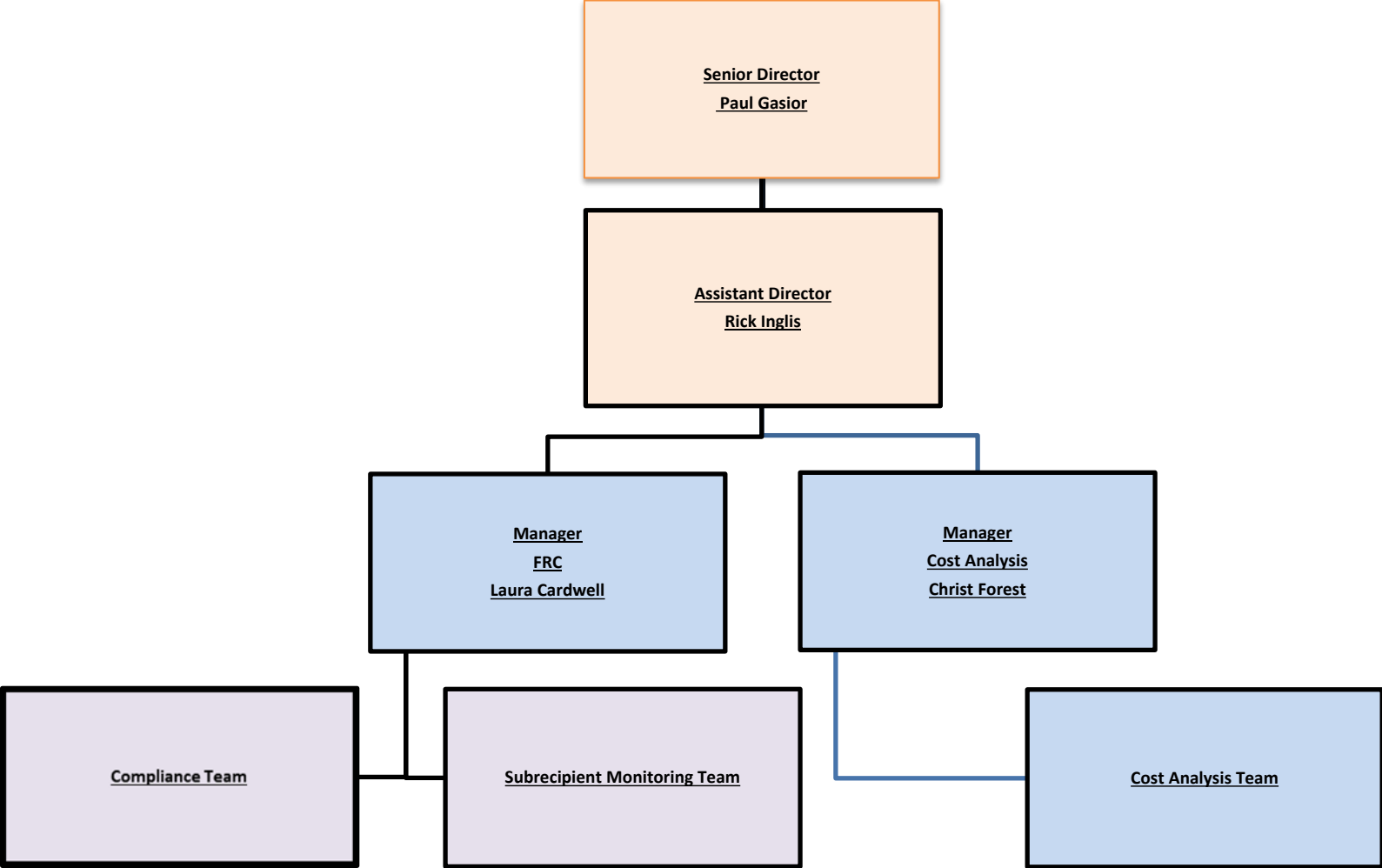
# Quality Control

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- Trains all new SPSS hires
- Is responsible for drawing down all Letter of Credit funds from Government agencies.
- Executes and maintains daily/monthly/year-end SAP Sponsored ledger
- Distributes monthly deficit/surplus balances reports to Departments
- Runs various Sponsored master data reports in order to identify discrepancies
- Tests SAP's sponsored environment when necessary



# Financial Research Compliance and Cost Analysis



# Financial Research Compliance

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- Effort Reporting
  - Forms certification
    - Quarterly for non-faculty and non-senior staff
      - ◆ Approx \$38M (sponsored) and 7,200 forms
    - Semi-annually for faculty and senior staff
      - ◆ Approx \$212M (sponsored) and 14,600 forms
- Cost transfers approved by FRC in FY21
  - 2,870 expense transfers
  - 52 equipment transfers
  - 6,077 material & services
  - 8,999 total approved
- Administrative Salaries
- Subrecipient Monitoring

# Financial Research Compliance

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- Compliance Requirements
  - OMB Uniform Guidance (UG) 2 Code of Federal Regulation (CFR) 200 Subpart E: Cost Principles for Educational Institutions (former Circular A-21)
  - OMB UG 2 CFR 200 Subpart B, C & D: Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (former Circular A-110)
- Audit Requirement
  - OMB UG 2 CFR 200 Subpart F Audits of States, Local Governments, and Non-Profit Organizations (former Circular A-133)
  - OMB Yearly Compliance Supplement (former Circular A-133)

- Cost Analysis is responsible for the calculation of the University's fringe benefits and F&A rates and the review and approval of service center accounts.
- [https://finance.jhu.edu/depts/cost/ra/2021-2023 FA and 2021 Fringe Benefit Rate Agreement.pdf](https://finance.jhu.edu/depts/cost/ra/2021-2023%20FA%20and%202021%20Fringe%20Benefit%20Rate%20Agreement.pdf)

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# Appendix

# FY21 Expenditures by School

Business Area	School / Division	FY 2021 Expenses
100	Institution Wide Funds	-
101	University Administration	13,862,855
104	Applied Physics Lab (APL)	1,908,300,752*
110	Homewood Student Affairs	214,651
115	Krieger School of Arts & Science (KSAS)	85,329,407
120	Whiting School of Engineering (WSOE)	110,458,972
125	School of Education (SOE)	24,758,322
126	Carey Business School	349,095
130	Sheridan Libraries	646,200
135	Peabody Institute	294,519
140	Nitze School Adv Int Studies (SAIS)	4,332,863
141	Bologna Center	-
142	Nanjing Center	106,378
160	Bloomberg School of Public Health (BSPH)	453,398,005
165	School of Nursing (SON)	16,117,470
170	School of Medicine (SOM)	801,580,892
175	Johns Hopkins at All Childrens	2,665,342
190	JH Technology Ventures	223,670
200	Academic & Cultural Centers	-
205	AICGS	96,954
210	Bioethics Institute	3,119,520
211	Human Language Technology COE	7,068,301
215	Center for Talented Youth	1,195,860
220	Evergreen House	3,309
225	Homewood House	7,155
235	Jhpiego	251,132,853
245	Institute for Policy Studies	-
251	JHU Press Book Division	-
254	JHU Press Special Projects	(1,974)
400-999	Johns Hopkins Hospital	N/A

\*Not all included in SAP

# FY21 Source of Sponsored Expenditures

Source of Funds	FY21 Expenditures	% of Expenditures
Total Federal	1,333,350,763	75.0%
--Federal	1,169,961,754	
--Federal Pass-Through / Sub	163,389,008	
Foundation	181,034,216	10.2%
Private Profit	91,521,789	5.2%
Foreign	70,960,682	4.0%
Private Non-Profit	65,544,771	3.7%
State & Local Government	33,220,416	1.8%
Institution of Higher Education	1,324,982	0.1%

# Top FY21 Federal Sponsors

Federal Sponsor	FY21 Expenditures	% of Federal Sponsors Expenditures
Department of Health & Human Services (DHHS)	869,195,546	65.2%
--National Institutes of Health (NIH)	764,152,649	87.9%
--Centers for Disease Control and Prevention (CDC)	56,198,588	6.5%
--Other DHHS	48,844,310	5.6%
United States Agency for International Development (USAID)	225,976,132	16.9%
Department of Defense (DOD)	137,679,684	10.3%
National Science Foundation (NSF)	41,376,686	3.1%
Department of Education (ED)	21,054,878	1.6%
National Aeronautics and Space Administration (NASA)	12,572,136	0.9%
Other Federal	25,495,700	2.0%



# Top FY21 Non Federal Sponsors

Non Federal Sponsors	FY21 Expenditures	% of Private Sponsor Expenditures
Bill & Melinda Gates Foundation	70,497,748	15.9%
Bloomberg Philanthropies	18,270,345	4.1%
Unitaid	15,847,838	3.6%
Bristol-Myers Squibb	11,655,612	2.6%
Bayer AG Corp	10,382,153	2.3%
Maryland Dept of Health	9,304,390	2.1%
Genentech Corp	8,463,914	1.9%
Patient Centered Outcomes Research Institute (Pcori)	8,220,835	1.9%
Maryland Dept of Education	7,255,089	1.6%
Robert Wood Johnson Foundation	6,207,241	1.4%
Other Non Federal Sponsors-1,678	277,501,692	62.6%

# FY21 Sponsored Expenditures by Award Type

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Expenditures by Award Type

