

Research Accounts Bulletin

FINANCE
DIVISION
UAS

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RPF3 Update

We have some updates to share on the process and forms used for RPF3s – that is, non-contractual changes to the budget/task distribution on Research Projects in Oracle.

The RPF3 form has always been fairly open to interpretation and modification depending upon who raises it, and this can often lead to extensive queries being caused. Not only that, but with the larger, more complex projects it can often take both user and processor a significant amount of time to complete.

In order to resolve these issues a new RPF3 form has been designed to completely replace both the current RPF3 and TRF forms. It unifies and streamlines the process, providing a much more efficient way to populate and process budgetary amendments for both departments and Research Accounts alike, which should reduce the workload involved for all parties.



With this new version, the process is:

1. The user downloads a "UO Project Budget Versions" report for the project from Splash
2. They then paste the raw output of the "Data" tab into the appropriate section on the new RPF3 - without any editing in advance
3. They will then click the "Load Data" button to import their current budget into the form, ready to be amended
4. The user then simply edits the form in order to reflect the movements they wish to make
5. Once the net total of all movements is £0 (as in, we are not amending the total budget) it may be sent to their Research Accounts advisor to be processed into the Oracle system

Full instructions are also present on the "Help" tab of the form itself.

From Research Accounts' perspective this new form leaves nothing open to interpretation, and should significantly limit the number of errors. Furthermore, regardless of the size of the budget/task set up, processing times will be reduced dramatically.

We will, of course, continue to maintain and develop this new RPF3 Form in order to correct any unforeseen issues, should they arise. The current version will always be available [here](#) and should always be used over a locally saved copy.

- **Please note that upon launch Research Accounts will no longer accept any RPF3s submitted using the old forms.**
 - **This does not affect the DPF1/DPF2 process for non-research projects**

US Federal Funding Single Audit

The University of Oxford is subject to an annual US Single Audit in relation to its US Federal Funding. Funders previously included in this audit were only the National Institutes of Health (NIH) and the United States Agency for International Development (USAid).

However, there have been recent additions to the list of funders that fall under the requirements for this audit, as below:

- National Institutes of Health (NIH)
- Centers for Disease Control and Prevention (CDC)
- Food and Drug Administration (FDA)
- United States Agency for International Development (USAid)
- US Department of Defense (if audit is specifically mentioned in contract)
- Any other funder that is part of the US Department of Health and Human Services (DHHS). A list can be found here: <https://www.hhs.gov/grants-contracts/grants/get-ready-for-grants-management/index.html>.



At the moment, the university only receives funding for NIH, CDC and FDA grants from DHHS. However, should this change and the university receives funding from other sections of DHHS, these projects will also be subject to audit.

Audits are carried out on cost reimbursable projects only; fixed price projects for all funders are excluded from this requirement. The US Single Audit follows the standard evidence requirements for invoices, time records, procurement information etc as well as collaborator monitoring (if applicable) which will all need to be available at the point of audit.

We are also under increasing pressure from [HHS](#) to reduce the time it is taking to complete this audit. As such, we set deadlines for departments to meet throughout the year to enable this. To note, for the current year being audited, so far 21 deadlines have been provided to the departments involved; of which:

- 3 were missed with no communication from the department
- 2 were missed but the department informed RA in advance
- 7 provided *some* of the requested evidence provided, but omitted large amounts without explanation
- 9 both met the deadline and provided the requested evidence

Tax Activity Purpose

Please remember if you require 'Med/Vet Research' to be added as the Tax Activity Purpose to any Non-research/Studentship project the team will require the approval from the tax team as evidence with the request to enable them to add it to the project/task; their email address is vatenquiries@admin.ox.ac.uk.



Any information/forms relating to non-research/studentship project setups can be found at [Departmental Projects | Finance Division \(ox.ac.uk\)](#)

Horizon Breakdown of Costs

There has been some confusion lately over the completion of EC Breakdown of Costs forms when reporting. These forms will be sent to you by the EC Team in Research Accounts at the end of each reporting period, and require particular information to be entered. Please only enter the information requested, and use the drop-downs where available – we cannot enter additional information onto the portal.

The EC have a specific "Other Direct Costs" category, but they also use "Other Direct Costs" to refer to all non-staff costs. In the below, we are using the second definition.



- The EC require explanation of all Other Direct Costs, excluding an amount equivalent to 15% of the reported Staff Costs. Any Internal Costs and Subcontracting always require explanation. So, the amount of costs to be explained is always equivalent to: $(\text{Total Non-Staff Costs} - ((\text{Total Staff Costs} * 0.15) + (\text{Total Internal Costs}) + (\text{Total Subcontracting})))$. We will always tell you the

- exact amount, in Euros, to be explained when sending the forms.
- Internal Costs are only items purchased from another part of the University, not from an External Supplier, and we are required to be able to demonstrate at audit that we have incurred no profit on the transaction. These are most commonly Facilities Access Charges.
 - They want you to start at your item of largest non-staff expenditure and work your way downwards, explaining everything, until you have explained the required total. This will most often not relate to individual lines of expenditure on the Transaction List, there may be several (many!) lines relating to a single item.
 - We need to bundle things together into as few lines as possible – but what they don't like are lines like "General Consumables", "Lab Consumables" etc. We also shouldn't just be copying descriptions from Oracle verbatim, unless it is very clear already what it was.
 - They are not looking for explicit details on every single Other Direct Cost item, just a general idea of what was bought, and what it was used for. Usually, they are not interested in which supplier items were purchased from. they are only expecting a brief description, a single sentence or two on each item is enough.
 - "€21k for Consumables from Life Technologies" is no good and will likely be rejected for further detail.
 - "€21k for lab consumables, mainly on Giant Test Tubes used to fit people in for testing, and 30 buckets of gunge for swimming in as per the agreement" should be fine.
 - The person first looking at this at the EC and deciding whether to accept it will be a non-scientist, and they want to be able to understand what we are explaining, and to be able to easily see that all the items we have explained were obviously foreseen in the Grant Agreement.
 - Anything we put as "Unforeseen" will almost certainly be regarded as ineligible - please speak to Research Accounts first if you have any unforeseen expenditure.
 - Any Travel items can be combined into single trips - but they will all need who/where/when/why, including for conference registration fees etc. "Travel, Mar-Jul 2024" will not be accepted.

Also note that individual Project Officers at the EC may have different thresholds for what they consider acceptable; simply because a description was passed with one PO, does not mean it will pass with the next.

Pre-award Task Length

Following a departmental request for discussion, Research Accounts and Research Services have conducted a thorough review into the default length of a pre-award task for upcoming research projects.



It has been agreed between the teams that the existing default of three months is still appropriate. Pre-award tasks should only be required following contract negotiations, while we are awaiting final signatures and/or for the project to be setup; as such, pre-award tasks extending beyond three months should only occur in exceptional circumstances. Retaining a review point after three months has proven beneficial to the setup process, as it gives departments an impetus to ensure that their costings are progressing towards an Oracle project in a timely fashion.

Time Records Guidance

Finally, please see the attached flowchart/guidance relating to time recording requirements on research projects for a number of our principal funders. We hope you find it a useful resource!



For previous issues, please go to the [Research Accounts Bulletin archive](#) (this can be viewed from within the University only).

For contributions or comments, please contact Dean Callaghan, Assurance Manager, at dean.callaghan@admin.ox.ac.uk.