Now I’m An Accountant?

On April 10, the EHHD Office of Research Development sponsored a panel discussion on, “Now I’m an Accountant?” Elizabeth Bird, EHHD Project Development Specialist, moderated this panel which featured Katie Bark (Project Coordinator for Team Nutrition who also brought her Administrative Associate Maryann Harris), Catherine Johnson (I LEAD Program Director) and Mary Miles (HHD Professor of Exercise Science), Carmen Fike (Office of Sponsored Programs Business Officer for EHHD), and Lynn Marlow (EHHD Accountant).

In addition to not being trained managers (see the article, “Yikes! I got the grant! How to be a grant manager”), most faculty are also not trained as accountants. Yet, they become accountants de facto by having to manage a grant. The panelists shared lessons on how to track grant spending, including dealing with CatBooks (the former AgBooks), explained how to manage the differences between the budget that is submitted versus the budget that is enacted, and provided tips regarding relationships and interactions with managerial specialists including Human Resources, and University Business Services.

Carmen started the discussion by reminding participants that she and Lynn are “here to attend to the details of the accounting so you can focus on your project work.” Nonetheless, researchers have to be responsible for their grants. Carmen told two stories about bad and good management. In one situation, a researcher spent the grant in ways that didn’t match up with the proposed plan of work and also failed to file timely progress reports. Because of these red flags, and despite the fact that the award was only $50,000, the sponsor audited the grant, and the PI’s credibility with state agencies suffered.

Carmen’s story of successful management concerned a researcher whose partner in Australia was not working out, and the PI acted immediately to contact her accountant, OSP, and her NSF program officer to submit budget revisions. As a result of regular communications, early reports and careful attention to expenditure patterns, the PI was asked by NSF to submit a proposal for another million dollars and two more years. The lessons? Obey the rules, be
timely, pay attention to budgets, use resources in accordance with the proposed work plan, and communicate with the program officer when distribution of resources needs to shift.

Discussion then shifted to the other panelists with the question, “What have you learned about dealing with the reality of having to be a grant accountant as well as the implementer of the work agenda?” Mary noted she learned she is not an accountant. She also learned that if the grant doesn’t include salary for graduate students and project staff, it’s not worth it (too much work for the PI for too little gain). Further, budget items don’t necessarily end up costing what was projected (for example, staff benefits which may not accord with the “average” rate used in budgeting), so it’s important to be prepared for change. Carmen commented that “no one can put together the perfect budget.” Everyone has to adjust along the way. Mary keeps her own Excel spreadsheet to keep track of what she knows about her spending, to help in reconciling reports from CatBooks and Banner.

Catherine, managing a large and complicated grant that educates Native American teachers to become school leaders, worked closely with Carmen Fike and the Office of Planning and Analysis to create a spending report format that is more closely aligned with the agency’s spending categories (and different from Banner’s). She noted that tracking spending for each individually funded student fellowship could also prove to be a useful source of research information (such as graduation rates) to describe the program’s impact.

Katie suggested having a mentor in the early days of grant management. She also has her own tracking system which allows her to regularly project her unexpended balance. Katie has been able to employ Administrative Associate Maryann Harris, who compares and reconciles the Team Nutrition spreadsheet with Banner and CatBooks. A key to the success of Team Nutrition is good communication with the sponsor.

The second question was, “What’s an effective approach to collaborating with the people who help you manage your grant?” Mary and Catherine both discussed the importance of keeping in contact with fiscal partners (e.g. subaward managers) and sponsors and knowing all
the actors on campus that affect project management, such as EHHD’s Sara King for hiring, our OSP fiscal officer (Carmen), the Office of Procurement, and other offices that may be relevant to the project such as Admissions. Several panelists recommended turning to Mary Engel (OSP Accounting Analyst) for help with travel questions. Carmen recommended that at the beginning of each funded project PIs schedule a kickoff meeting with their OSP fiscal manager and their college/department accountant to review what’s in the budget and how they’re going to manage it. Lynn Marlow commented that “there are no dumb questions” about your spending or about how to interpret CatBooks and Banner reports.

In the end, participants recommended having your own budget/expenditure tracking strategy that makes sense to you, addressing emerging problems quickly, communicating regularly with all who are invested in the proper expenditure of your grant, and following campus and agency rules.