Cost Sharing Fundamentals

Reference Manual

Leadership and Talent Development
www.umn.edu/ohr/training

Office of Human Resources
University of Minnesota
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Overview

The University is often requested or required to share in the cost of many programs or projects sponsored by federal and nonfederal agencies. Years ago, agencies accepted any and all forms of reported cost sharing. Upon revision and refinement of government regulations, a more formal approach was implemented. Cost sharing claims are now subject to the same rigorous accountability standards that apply to direct program or project costs.

Compliance with federal cost accounting standards requires that cost sharing/matching/in-kind expenses be treated in a consistent and uniform manner in proposal preparation, in award negotiation, and in the accounting of these expenses in financial reports to sponsors.

The University is required to document, through adequate records, cost sharing expenditures for both direct and facilities & administration (F&A) cost purposes. The records must show that the cost sharing expenditures are appropriate, necessary, and incurred within the related project period. The records must also provide evidence that cost sharing expenditures incurred in a particular fiscal year are included in the development of the University's negotiated F&A cost rate for that same fiscal year.

The University captures and documents this information during proposal preparation and in the financial system during the spending of the sponsored award. Cost sharing expenditures are charged to separately identified ChartField strings corresponding to the source of funds that are used to fulfill the cost sharing commitment.
Definitions

The terms *cost sharing*, *matching*, and *in-kind* refer to that portion of the total project costs not borne by the sponsor. These three terms are often used interchangeably. There are also different forms of cost sharing, as outlined below.

**Cost Sharing**  
The University generally refers to cost sharing as labor costs. It also indicates funding that is contributed to the project from some source other than the sponsor.

**Matching**  
The University generally refers to matching as nonlabor costs. Cash matches are usually required by sponsors for equipment acquisition programs, specialized research centers, or other multidisciplinary programs. Often these funds are provided by the institution or by a combination of institutional offices (vice president for research, college/school, department/unit).

**In-Kind Contributions**  
Contributions provided by the recipient organization or a third party (e.g., individuals at another organization volunteering their time) that represent non-cash contributions in the form of goods or services.

**Third-Party Sharing**  
Occurs when an organization submits a letter of support in the proposal that clearly documents its commitment to contributions. A letter of verification from the third party is attached to the final financial report from Sponsored Financial Reporting (SFR), which is the process for documenting and reporting to the sponsor how the third party completed their obligation of cost sharing.

<table>
<thead>
<tr>
<th>Cost Sharing (costs not borne by the sponsor)</th>
<th>Forms of Cost Sharing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost Provider</strong></td>
<td><strong>Cost Sharing</strong></td>
</tr>
<tr>
<td></td>
<td><em>Often used to describe an effort contribution (labor)</em></td>
</tr>
<tr>
<td>Sponsor</td>
<td>NA</td>
</tr>
<tr>
<td>University of Minnesota (dept/unit, center, college, VP/provost office, etc.)</td>
<td>X</td>
</tr>
<tr>
<td>Third Party (subaward, industry, another funding agency, etc.)</td>
<td>X</td>
</tr>
</tbody>
</table>
Cost sharing is further defined by whether it is mandated by the sponsor or is voluntarily offered by the applicant. Mandatory cost sharing, by definition, is considered committed cost sharing. The University must pledge that the required amount of cost sharing will be provided in the proposal budget.

It is necessary for the departmental research administrator (DRA) to understand all forms and types of cost sharing to ensure that the University properly proposes and documents committed cost sharing on awarded sponsored projects.

<table>
<thead>
<tr>
<th>Mandatory Cost Sharing</th>
<th>Sponsor-driven cost sharing, or, in other words, cost sharing or matching/in-kind funds required by the sponsor as a condition for proposal submission or award. It is stated on the Notice of Grant/Contract Award (NOGA), must be documented, and must be reported to the sponsor.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Voluntary Cost Sharing</td>
<td>Investigator-driven cost sharing, or, in other words, cost sharing or matching/in-kind funds not required by the sponsor as a condition for proposal submission. It is stated on the Notice of Grant/Contract Award (NOGA) and although not reported to the sponsor, must be documented through established procedures.</td>
</tr>
<tr>
<td>Committed Cost Sharing</td>
<td>Mandatory or voluntary cost sharing or matching/in-kind funds quantified and pledged in the proposal's budget, budget justification/budget narrative, mentioned in the technical section, or stated in award documents is considered committed cost sharing and must be tracked by University, but may not need to be reported to the sponsor.</td>
</tr>
<tr>
<td>Uncommitted Cost Sharing</td>
<td>Voluntary cost sharing or matching/in-kind funds not required by the sponsor nor offered by the University. This type of cost sharing does not need to be reported to the sponsor.</td>
</tr>
</tbody>
</table>
Roles and Responsibilities

Principal Investigator(s) (PI) or Senior Researcher(s) (Principal Investigator without Faculty Rank)

The primary individual responsible for all actions required for managing and completing the financial, scientific, and programmatic aspects of the sponsored project. All individuals serving in this role must complete the Fostering Integrity in Research, Scholarship, and Teaching (FIRST) educational requirements.

The PI reports to a unit head (or other designated official). Because it is possible for a project to have more than one PI, they may be called co-PIs when multiple individuals share this role. The term co-PI is not recognized by all sponsors (e.g., NIH).

Cost Sharing Responsibilities

When developing a proposal, PIs must:

- Propose cost sharing expenses if mandated by the sponsor.
- Consider all resources required to complete the project’s objectives, including their own effort and budget, accordingly.
- Select “yes” to question 20 on the Proposal Routing Form (PRF) if they are proposing to commit cost sharing.
- Request necessary matching funds and corresponding ChartField string(s) to be charged for the cost shared expenses.
- Consult with the department head to verify that adequate resources are available if increases in voluntary uncommitted cost sharing are necessary.
- Ensure that the process of documenting cost sharing/matching/in-kind commitments has been initiated.
- Ensure that cost sharing or matching/in-kind commitments are met and that documentation is in accordance with University guidelines and sponsor policy.
- If required by the sponsor, obtain prior approval for changes to cost sharing or matching/in-kind commitments.
## Department Research Administrator (DRA) (Pre-award and/or Post-award)

An administrative staff person at the departmental, center, program, or dean's office level that provides administrative support for one or more sponsored projects. Included in this category are a wide variety of position titles, including administrative director, accounts manager, accounts specialist, accounts assistant, assistant to, associate to, principal administrative specialist, preparer, etc. The DRA may focus only on pre- or post-award duties, or may be responsible for both.

### Cost Sharing Responsibilities

- Ensure that cost sharing or matching/in-kind commitments are properly documented in the proposal and on the Proposal Routing Form (PRF).

- Ensure that proposed cost sharing or matching/in-kind commitments are allowable, necessary, and reasonable and that the department head is aware of commitments prior to approval of the PRF.

- Ensure that the grant administrator (GA) in SPA is notified when committed cost sharing is not listed or listed incorrectly on the Notice of Grant/Contract Award (NOGA).

- Use financial reports as a tool to ensure that cost sharing or matching/in-kind commitments are being met.

- Assist the PI to ensure that cost sharing or matching/in-kind requirements are met and that documentation is in accordance with University guidelines and sponsor policy. In addition, the DRA is responsible for assisting the PI with the information needed to manage sponsored and cost sharing charges.

- Collaborate with the Certified Approver to make certain that compliance, policy, and procedures are followed.
Roles and Responsibilities (cont.)

**Effort Coordinator**
Facilitates the department effort certification process and ensures that effort statements are reviewed, approved, and certified within the given timeframe.

**Cost Sharing Responsibilities**
- Together with the DRA, assure that the SPA grant administrator is notified and receives proper documentation, if applicable, from the sponsor when cost sharing on established sponsored projects changes so that the budget and Notice of Grant/Contract Award (NOGA) can be updated.
- Adjust effort as necessary using HRMS to assure paid and cost-sharing effort is accurate.
- Ensure that voluntary uncommitted cost sharing is not entered in (or is removed from) the financial system for PIs and senior researchers.

**Department/Unit Head**
An academic leader with programmatic, managerial, and fiscal responsibilities for a designated area, such as a department, division, school, or center. The department/unit head oversees sponsored projects management at the local level.

**Cost Sharing Responsibilities**
- Review the proposal and PRF to verify that proposed cost sharing or matching/in-kind commitments are correctly identified.
- Evaluate the appropriateness of committed or uncommitted cost sharing/matching/in-kind commitments.
- Authorize ChartField strings to be charged for cost sharing commitments.
- Verify that funding for cost sharing or matching/in-kind commitments is available and documented.
- Assure that a process is in place such that any increases in committed or uncommitted cost sharing on an award are reviewed and approved within the department.
Roles and Responsibilities (cont.)

Dean

An academic leader with programmatic, managerial, and fiscal responsibilities for a college or school. The dean’s office is responsible for overseeing the activities in the unit, and reports either to the senior vice president for academic affairs and provost, the senior vice president for health sciences, or the chancellor of a coordinate campus (Crookston, Duluth, Morris, or Rochester).

Cost Sharing Responsibilities

- If necessary, approve matching funds that come from sources outside the department or college.
- Review PRF question 20 to verify that proposed cost sharing or matching/in-kind commitments and related ChartField strings are correctly identified when the dean’s office has agreed to provide these funds.

Sponsored Projects Administration (SPA)

Specific individuals at SPA are delegated to act as the authorized institutional official. SPA is the only institutional unit legally authorized to submit proposals for sponsored projects and commit the University on behalf of the Board of Regents in the event an award is made. SPA also serves as a liaison between sponsors and investigators.

Cost Sharing Responsibilities

- Review and approve proposals that include cost sharing or matching/in-kind commitments.
- Develop and implement University cost sharing policies and procedures. (shared with SFR)
- Oversee cost sharing compliance. (shared with SFR)
- Negotiate the University’s F&A rate.
- Monitor sponsor requirements.
- Negotiate and accept awards on behalf of the University that include cost sharing or matching/in-kind commitments.
Roles and Responsibilities (cont.)

Grant Administrator (GA)

An individual who works in the Sponsored Projects Administration (SPA) and is the administrative liaison between the sponsor and the department.

Cost Sharing Responsibilities

- Review proposals, specifically the budget, budget justification, and Proposal Routing Form (PRF), to verify that proposed cost sharing or matching/in-kind commitments are correctly identified and properly documented in the proposal and on the PRF.
- Communicate with the sponsor during award negotiation and setup, and resolve discrepancies between the proposal/PRF data and the sponsor’s award notice.
- During award setup, confirm that committed cost sharing is documented on the Notice of Grant/Contract Award (NOGA) and that a cost sharing ChartField string is established when cost sharing is required as a condition of the award.
- Prepare subawards as necessary, and accurately document cost sharing or matching/in-kind commitments of the subaward institution.
- Obtain cost sharing budget information and enter it to the University’s financial system.
- Prepare the Notices of Grant/Contract Award (NOGA) using the University’s financial system.
- Distribute the NOGA to relevant parties.
Roles and Responsibilities (cont.)

University Effort Unit

Develop and implement effort reporting policies and procedures.

Cost Sharing Responsibilities

• Generate effort certification statements to ensure that committed cost sharing is documented.
• Assist with development of educational programs for all employees involved in the effort certification process.
• Ensure that the effort reporting system produces accurate effort statements in a timely manner.
• Monitor the effort reporting system to ensure compliance.
• Monitor the effort reporting process for timely submission and report findings to departments.
• Maintain effort certification statements to comply with federal requirement that committed cost sharing is documented.

Sponsored Financial Reporting (SFR)

An institutional unit that reports to the University controller and is responsible for managing the external financial reporting and invoicing requirements of sponsored projects. Other functions include collections, letter of credit, audits, and closeout of sponsored accounts.

Cost Sharing Responsibilities

• Verify and report fulfillment of committed cost sharing or matching/in-kind as required by the sponsor.
• Work through corrections with academic department.
• Develop and implement University cost sharing policies and procedures. (shared with SPA)
• Oversee cost sharing compliance. (shared with SPA)
• Perform financial system closeout and facilitate academic department completion of closeout responsibilities related to cost sharing ChartField strings.
Policies and Regulations

OMB FEDERAL REGULATIONS 2 CFR PART 200 UNIFORM GUIDANCE

The Office of Management and Budget (OMB) uses this guidance to issue instructions or information to federal agencies. Sets forth standards for obtaining consistency and uniformity among federal agencies in the administration of grants to and agreements with non-Federal entities, including state and local governments, Indian Tribes, institutions of higher education, and nonprofit organizations. Institutions receiving grants/agreements must apply the provisions of this guidance to subrecipients.

200.306

- Cost sharing must be verifiable from the recipient’s records.
- Cost sharing contributions cannot be included as contributions for any other federally assisted project or program.
- Cost sharing contributions must be necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- Cost sharing contributions must be allowable under the applicable cost principles.
- Cost sharing contributions cannot be paid by the federal government under another award, except where authorized by federal statute to be used for cost sharing.
- When required by the federal awarding sponsor, cost sharing is provided for in the approved budget.
- Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the federal awarding sponsor.
- Cost sharing can include valued contributions of services and property, volunteer services, and donated supplies/equipment.

The remainder of this guidance describes specific requirements regarding donated services and property (e.g., land, buildings, equipment, space, and loaned equipment), volunteer services, and donated supplies. When these donations are provided by a third party as an in-kind contribution, specific documentation is required.

200.403

Sets forth principles for determining allowability, reasonableness and allocability of costs applicable to grants, contracts, and other agreements with non-Federal entities including institutions of higher education. These sections are relevant because cost sharing, matching, and in-kind commitments included in the budget must also be compliant with all parts of the guidance.

- It is stated that cost sharing contributions must be allowable under the applicable cost principles.
Allowable costs must be reasonable, allocable to sponsored agreements, given consistent treatment, and conform to any limitations or exclusions the guidance or the sponsored agreement as to types or amounts of cost items.

Costs incurred over the award amount of any sponsored agreement or contract (overdraft) are unallowable. Therefore, the institution's cost sharing associated with the overexpenditure will not fulfill cost sharing obligations.

While donated or volunteer services or donated property may be furnished by others that are not employees of the recipient institution, the value of these services is not reimbursable either as a direct or facilities and administrative cost (F&A cost). However, the value of these donations may be used to meet cost sharing or matching requirements in accordance with the guidance.

Costs specifically designated as unallowable costs by this guidance include:

- advertising expenses except for employee and subject recruitment
- alcoholic beverages
- alumni activities
- bad debts
- commencement and convocation costs
- contingency provision costs
- certain defense and prosecution of criminal and civil proceedings
- entertainment costs
- certain fines and penalties
- goods and services for personal use
- housing and personal living expenses for officers of the institution
- insurance against defective work
- interest, fund raising, and investment costs (excluding third party interest expenses)
- lobbying costs
- malpractice insurance that does not involve human subjects
- membership in any civic or community organization, country club, social or dining club
- public relations costs
In 1994 the Cost Accounting Standard Board (CASB) established cost accounting standards (CAS). CAS was extended to grants and cooperative agreements in OMB Circular A-21 in 1996. Four standards, along with disclosure statements, comprise the CAS. The standards apply to all federal sponsored agreements; the disclosure statement requirement applies to all institutions receiving $25 million in federal funding (regardless of amounts of individual awards). Institutions receiving federal funds are required to comply with the CAS. In response, the University submitted its disclosure statement (CASB Form DS-2) describing its cost accounting practices and methodologies, and received approval on March 29, 2000, from DHHS, the University’s cognizant agency. Two additional revisions have been submitted to be consistent with the release of the OMB Uniform Guidance that replaced A-21.

The four cost accounting standards that apply are:

- **Consistency in estimating, accumulating, and reporting costs by educational institutions (CAS 501):** An educational institution’s practices used in estimating costs shall be consistent with the educational institution’s cost accounting practices used to accumulate and report costs. Applies to costs charged as well as cost sharing (costs that are contributed).

- **Consistency in allocating costs incurred for the same purpose by educational institutions (CAS 502):** All costs incurred for the same purpose, in like circumstances, are either direct costs or facilities & administrative costs.

- **Accounting for unallowable costs (CAS 505):** Unallowable costs shall be identified and excluded from any billing, claim, application, or proposal applicable to a sponsored agreement.

- **Consistency in using the same accounting period for purposes of estimating, accumulating, and reporting costs (CAS 506):** Educational institutions shall use their fiscal year as their cost accounting period.

The disclosure statement is a comprehensive description of an organization’s cost accounting practices and includes direct costs, indirect costs (F&A), depreciation and use allowance, leave costs and applicable credits, deferred compensation/insurance costs, and central systems and group expenses.
UNIVERSITY OF MINNESOTA POLICIES

The University of Minnesota’s policies on cost sharing/matching/in-kind, effort certification, and charging of direct and F&A indirect are applications that are derived from federal policies.

Offering Cost Sharing, Matching, and In-Kind Contributions on Sponsored Projects

A University of Minnesota research policy to support the specific application of cost sharing on sponsored projects.

- Confirms that the University will commit to cost sharing if mandated by the sponsor (mandatory) or if necessary to accurately reflect the resources required to conduct the project (voluntary).
- Advises minimization of cost sharing unless there are exceptional benefits to the University since these are real costs that must be provided by the department, college, or other unit. Limits on voluntary committed cost sharing may be set by department heads/deans for their department/college.
- Asserts that cost sharing expenses must be allowable, allocable, reasonable, and verifiable through documentation, just as they must be for sponsor-provided funding.
- Encourages judicious use of voluntary committed cost sharing, as excessive or unnecessary cost sharing adversely affects the University F&A cost rate.

Including Cost Sharing, Matching, and In-Kind Contributions in Proposals

A University of Minnesota research policy to support the role of cost sharing during the proposal phase.

Proposal Development

- Proposals must be prepared so that committed cost sharing is compliant with federal and University policies.
  - The same cost sharing funds cannot be used on more than one sponsored project (unless authorized by sponsor).
  - All cost sharing charges must be allowable, allocable, and reasonable.
  - PRF question 20 must be checked “yes” regarding committed cost sharing.
  - Proposals should state in the budget justification “If an award is made that is reduced from the requested amount, the proposed voluntary cost sharing will be reduced proportionately.”
Cost sharing (i.e., labor costs at the University)

- Budgets of proposals must include at least 1% annual effort for PI (unless equipment/instrumentation, student support, or doctoral dissertation); if unpaid by the sponsor it is a cost sharing commitment.

- If the sponsor awards a grant or contract, all committed cost-sharing effort must be certified on at least one of the three effort statements in each year of the project (including during a no-cost extension period).

- All committed cost sharing for personnel effort is tracked in the University effort system. See the Effort Certification policy.

Matching/in-kind

- If matching/in-kind funds are required, it must be outlined in the sponsor's program announcement.

- If matching/in-kind funds are committed from sources outside the department or college, obtain and attach to the proposal a letter from the source of the commitment (e.g., from the OVPR). The source of the non-department/college matching funds does not need to sign the PRF.

Proposal Review

- Department heads or their designees must evaluate the necessity of cost sharing.

  - Is voluntary cost sharing necessary to complete the project?

  - Are departmental funds available to support the cost sharing proposed?

  - Is the level of cost sharing suggested appropriate for the project?

  - Is the level of cost sharing suggested appropriate for the individual and his/her existing commitments?

- By signing the PRF, the department head or designee confirms that all cost sharing commitments made in the proposal are documented on the PRF.

- Cost sharing and matching/in-kind commitments are considered approved by the department head and dean signatures (or their designee's signature) on the PRF.
Handling Cost Sharing, Matching, and In-Kind Contributions after Award Acceptance

A University of Minnesota research policy to support the role of cost sharing during the life of the project.

Receive the Award and Adjust Cost Sharing if Appropriate

If the project is awarded as proposed, no adjustments are necessary. If the project is awarded less than requested, voluntary commitments may be reduced in proportion to the sponsor’s reduction. This will reduce unnecessary committed cost sharing (the amount not required by the sponsor), which can be costly and also can contribute to lowering the University’s F&A rate.

Communicate Cost Sharing Requirements

- The NOGA will indicate final cost sharing commitments, including whether it is based on dollar amount or percent effort, and whether the cost sharing is reportable.
- If the NOGA does not reflect cost sharing accurately, the department is still responsible for meeting the commitments and must notify SPA.
- If a PI decides to donate additional resources (e.g., supplies) to the project, these additional resources are considered “uncommitted cost sharing” and are not tracked or reported.

Document the Cost Sharing Commitments

- Committed cost sharing (as stated on the NOGA):
  - must be consistent with the terms and conditions of the sponsored agreement including direct costing provisions;
  - must be allowable, allocable as a cost to the project, and reasonable and necessary for performance of the project;
  - must be documented as fulfilled;
  - is reported to the sponsor by SFR if required by the sponsor;
  - must be specifically designated for only that project (unless prior approval received);
  - cannot originate from sponsored funds unless specifically authorized by the sponsor of those funds (e.g., NIH K awards).
Policies and Regulations (cont.)

- Accurate records must be maintained (and kept as long as project files are kept) by the department to verify that committed funds have been provided through the use of other resources. These records may be reviewed by auditors. The appropriate record for each type of cost sharing follows:

  - **Salary or wages**: Certified effort statements

  - **Third-party labor contributions**: The outside organization must document fulfillment of the time commitments using its own financial system, and retain the documentation for audit purposes. If this is reportable cost sharing, the organization must provide a letter or report to the PI that identifies the time and the value of that time (to be written after the individual has contributed the effort). SFR will include the letter when reporting to the sponsor.

  - **Nonsalary items**: A cost sharing ChartField string will be established in the University’s financial system for each source of nonsalary cost sharing, and expenses will be charged and reported appropriately.

**During the Project Period, Adjust Cost Sharing Contributions When Necessary**

- **Committed**: Check the sponsor’s terms and conditions for prior-approval clauses (source of cost sharing can change without prior sponsor approval).

  - **If Prior Approval Is Needed**: Generate a letter explaining the need for change, obtain PI and department head signatures, and route through SPA for review, signing, and forwarding to the sponsor. SPA will forward the sponsor’s response to the PI, department, and SFR.

  - **If No Prior Approval Is Needed**: The PI and department administrators must document the reasons for the changes, copy SPA and SFR, and keep this documentation with the project files, available for auditing.

- **Uncommitted**: Changes can be made without providing documentation for the file since it is not a requirement to track voluntary uncommitted cost sharing. Changes to voluntary uncommitted cost-sharing effort must, however, be documented for non-PI and non-senior researchers (see OMB Memorandum M-01-06).
Policies and Regulations (cont.)

Report Cost Sharing

- SFR, assisted by the department, reports committed cost sharing contributions if the sponsor requires this reporting.
- If not indicated by the sponsor, SFR does not report committed cost sharing, but the department must still maintain supporting documentation.

Cost Sharing Oversight

The PI and department are responsible for documenting fulfillment of cost sharing commitments listed on the NOGA up to the amount committed. Changes must also be documented either through a prior approval request or a note in the project file.
Effort Certification

A University of Minnesota research policy governing the process of effort certification meets the federal requirements found in OMB Federal Regulations 2 CFR 200 section 200.430.

- Severe penalties and funding disallowances can result from inaccurate, incomplete, or untimely effort reporting.
- The effort reporting system is the mechanism the University uses to document cost-sharing salary expenses.
- Faculty and staff who are paid on sponsored projects or companion cost-sharing accounts must certify the accuracy of this time (in terms of percent of total professional effort) according to the procedures established by the University in compliance with federal regulations.
- Certification is completed using the Effort Certification and Reporting Technology (ECRT) or a manual template. PIs must certify their own effort; others may certify their own or have the PI certify it.
- Faculty and nonfaculty PIs typically cannot certify 100 percent effort on sponsored projects. During any one (minimally) of the three effort periods in the year, PIs and co-PIs must certify at least 1 percent effort for each sponsored project (with some exceptions, such as equipment grants).
- Prior approval from the sponsor is often needed before a significant reduction (e.g., 25 percent for NIH) of effort can be made.
- If effort of a PI or employee is not certified on a particular project, salary costs must be removed from all sponsored projects on which the individual is paid. If this is done, the costs ultimately paid by a nonsponsored account do not qualify as cost sharing and the project will be short on its committed effort (charges that are unallowable on the sponsored account are unallowable as cost sharing).

Using the Effort Certification and Reporting Technology (ECRT)

- Payroll information (including payroll from cost-sharing sources) is used to prefill effort certification statements, and notification is forwarded to effort coordinators. The effort coordinator has five weeks to assure all are reviewed, approved, and certified within ECRT.
Policies and Regulations (cont.)

- Corrections to the payroll data are made by departmental financial staff as necessary using HRMS. All statements are reviewed and approved by departmental effort coordinators.

- Researchers review and certify their effort statement, and if authorized, the statements of others.

Documenting Effort Outside of ECRT

There are several situations when a researcher will expend effort on a project and use another method to document that time (e.g., as a volunteer or faculty with 9-month appointment terms when 9-month pay is spread over 12 months [9 over 12]).
This policy was established to meet the compliance standards set forth in OMB Federal Regulations 2 CFR 200.56, and also creates a uniform understanding about how F&A costs should be shared when there are contributions from more than one college.

All costs incurred for the same purpose, in like circumstances, are either direct costs only or F&A costs only. Individuals involved in applying these practices must understand and comply with this policy in order to ensure that costs are properly charged and meet federal costing standards.

It is the University’s policy that unless the institution has approved a reduction or waiver in advance of proposal submission, the full F&A rate is required to be used.

Charging Direct Costs to Sponsored Projects

• A direct cost is a cost that can be identified specifically with a particular sponsored project or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Examples of direct costs include salaries of technical staff, laboratory supplies (e.g., chemicals), and animals and animal care costs.

• All direct costs must be charged in a timely manner and must be allowable, allocable, reasonable, and necessary for the performance of the project. Any expense that does not meet all these criteria cannot be charged as a direct cost to the sponsored account.

• Cost-shared contributions (proposed and actual) must also be allowable as a direct cost to the project to qualify as fulfilling cost sharing requirements. One exception to the policy is when the value of unrecovered F&A costs, with sponsor approval, may qualify as fulfilling cost sharing requirements.

Charging Facilities and Administrative (Indirect) Costs to Sponsored Projects

Maintaining the University research enterprise is borne by the units incurring overhead costs, through the use of Operations & Maintenance (O&M) funds as well as F&A charges on sponsored projects. The maximum F&A amount that can be charged to a federally sponsored project is negotiated with the U. S. Department of Health and Human Services (DHHS) and is based on the total amount of money spent by the University to support research. This same maximum rate is then also applied to other sponsored research.
The appropriate F&A rate must be included in the proposal budget and documented on the PRF. In some cases, however, with sponsor approval, an F&A cost reduction may be granted and unrecovered F&A costs may be used to fulfill cost sharing requirements. Note that this is not the preferred method of meeting cost sharing requirements, and extensive justification will be necessary for approval. In addition, a lower F&A rate will not be allowed simply because a PI believes that it will increase the competitiveness of proposals.

**Requesting Facilities and Administrative (Indirect) Cost Reductions**

An F&A cost reduction is an institutional agreement that the University will charge F&A costs at a lower rate than the rate published by the OVPR. These reductions are available on a case-by-case basis and require the approval of the PI’s department and college. The relevance of the F&A cost reduction to cost sharing can be seen in the earlier example where a reduction may be approved in order to use the value of the unrecovered F&A costs to fulfill cost sharing requirements.

**Sharing Indirect Cost Recovery Among Collaborating Collegiate Units**

When sponsored projects include more than one college, indirect cost recovery (F&A costs awarded on a sponsored project) must be shared unless the minimum requirements are not met or the opportunity to share is waived by participating colleges.

- If an award is set up with multiple projects in multiple DeptIDs as a result of an F&A sharing plan, responsibility for providing cost sharing and documentation will be distributed as negotiated at the time of proposal, adjusted as necessary if the award is reduced. The primary project PI will have responsibility for obtaining and documenting cost-sharing amounts from colleges, VP units, third parties, etc.
- Provision of cost sharing by participating units may be used in calculations when negotiating a F&A sharing plan.
Cost Sharing Implications

ADVANTAGES

Cost sharing allows sponsors to provide funding to applicants who are willing to share in the cost of the sponsored project, thereby providing partial funding to many, as opposed to full funding to a few. By prioritizing what it is willing to commit, the University is thus able to compete for sponsored funds from sponsors that require or expect cost sharing (e.g., instrumentation grants). Cost sharing can also demonstrate an institution’s commitment to research and outreach. For example, at times when the sponsor indicates in the request for applications that it has an expectation of institutional support, though not required per se.

DISADVANTAGES

The University discourages voluntary cost sharing because it increases the overall institutional cost corresponding to funded research projects (i.e., organized research) and redirects funds that were planned for instruction or other activities.

Voluntary cost sharing is especially discouraged because cost-sharing effort and other contributions must be carefully recorded, tracked, and certified/reported in the University’s effort and financial systems. Excessive cost sharing creates significant administrative workload as well as legal obligations to the sponsor.

Cost sharing commitments in the proposal become a condition of the award and the principal investigator (PI)/department must be able to fulfill the obligation. Careful consideration of how to meet such requirements and strengthen proposals yet still support the University in securing the full cost of research is critical.

Sometimes it is perceived that an increase in cost sharing on a proposal to an agency increases the competitiveness of the proposal. It is important to carefully review the sponsor’s proposal criteria as this is not always the case. For instance, the National Science Foundation (NSF) may require cost sharing as an eligibility requirement, but additional cost sharing above and beyond the required amount does not increase the merit and competitiveness of the proposal.

Excessive or unnecessary cost sharing can ultimately reduce the University’s facilities and administrative (F&A) rate because cost-sharing expenses are included in the base calculation during F&A rate development. The University thereby not only subsidizes the project itself, but also fails to recover all of its operational costs. Determine if there are other ways to document institutional support besides cost sharing, such as describing the infrastructure already in place at the University.

If cost sharing commitments are not met, funding may have to be returned to the sponsor.
Overview of F&A Rate Development

FUNCTION AND PROGRAM CODES

There are three types of activities at the University that are separately budgeted and accounted for that are used to calculate the F&A rate: organized research, public service, and instruction. These types of activities are identified by function codes. The function code in the University’s Chart of Accounts (COA) indicates the purpose of a project or program.

When the program that will provide the cost sharing is identified, the function of the program should reflect the function of the sponsored project (e.g., if the project’s function is organized research, the corresponding cost sharing program ChartField’s function should be organized research). This ensures that the cost sharing amount is included in the appropriate F&A base.

Below is a list of designated cost sharing/matching program examples.

<table>
<thead>
<tr>
<th>Sponsored Function</th>
<th>Nonspon Function</th>
<th>Type Defn</th>
<th>Pgm</th>
<th>Descr</th>
<th>Short Desc</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>0300</td>
<td>0320</td>
<td>INSTRUCTION</td>
<td>20070</td>
<td>Instructional Training Match</td>
<td>InsMtchClg</td>
<td>GENERIC</td>
</tr>
<tr>
<td>1100</td>
<td>1110</td>
<td>RESEARCH</td>
<td>20566</td>
<td>VP Research Grant Match EmpID</td>
<td>EIDVPRGrnt</td>
<td>SPECIFIC USE</td>
</tr>
<tr>
<td>1100</td>
<td>1110</td>
<td>RESEARCH</td>
<td>20854</td>
<td>Department Research Match</td>
<td>ResMtchDpt</td>
<td>GENERIC</td>
</tr>
<tr>
<td>1100</td>
<td>1110</td>
<td>RESEARCH</td>
<td>20857</td>
<td>MN Sea Grant Research Awd EID</td>
<td>EIDMNSGRes</td>
<td>SPECIFIC USE</td>
</tr>
<tr>
<td>2100</td>
<td>2110</td>
<td>PUBLIC SERVICE</td>
<td>20111</td>
<td>Pub Svc Match College Support</td>
<td>PSMatchClg</td>
<td>GENERIC</td>
</tr>
<tr>
<td>2100</td>
<td>2110</td>
<td>PUBLIC SERVICE</td>
<td>20112</td>
<td>Pub Svc Match Dept Support</td>
<td>PSMatchDpt</td>
<td>GENERIC</td>
</tr>
<tr>
<td>2100</td>
<td>2110</td>
<td>PUBLIC SERVICE</td>
<td>20115</td>
<td>Pub Svc Cost Share Commitment</td>
<td>PSvcCstShr</td>
<td>GENERIC</td>
</tr>
<tr>
<td>2100</td>
<td>2110</td>
<td>PUBLIC SERVICE</td>
<td>20883</td>
<td>MN Sea Grant Outreach Awd EID</td>
<td>EIDMNSGOOut</td>
<td>SPECIFIC USE</td>
</tr>
</tbody>
</table>

The data captured using these programs and the corresponding function is used in the calculation of the F&A rate (see next page).
The costs associated with sponsored projects at the University can be categorized as either direct costs or indirect costs. Indirect costs are also referred to as facilities and administrative (F&A) costs by the federal government (OMB Uniform Guidance). Funding derived from F&A cost reimbursements provided by external sponsors is critical to the University of Minnesota’s operations.

| **Direct Costs** | Defined in OMB Uniform Guidance 2 CFR 200.413 as “those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.” The portion of salary and fringe benefits of a faculty member performing an experiment or preparing a survey instrument are examples of direct costs to a sponsored project. |
| **Modified Total Direct Costs** | The sum of all direct costs attributable to organized research (total direct costs) minus certain direct costs. Costs that are subtracted include equipment, capital expenditures, charges for patient care and tuition remission, rental costs of off-site facilities, scholarships, and fellowships, as well as the portion of each subgrant and subcontract in excess of $25,000. (OMB Uniform Guidance 2 CFR 200 section 200.68) |
| **Facilities & Administrative (F&A) Costs** | Defined in OMB Uniform Guidance 2 CFR 200.56 as “those that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, instructional activity, or any other institutional activity.” Examples of facilities costs include utilities and library acquisitions. Examples of administrative costs include compensation and fringe benefits of administrative staff, office supplies, and postage. |

\[
\text{F&A Rate} = \frac{\text{F&A Costs}}{\text{Modified Total Direct Costs}}
\]
Overview of F&A Rate Development (cont.)

RESEARCH F&A COSTS

Modified Total Direct Costs Attributable to Organized Research

Assume that at the University the total F&A costs for a sponsored project for one year are $62,890,000 and the modified total direct organized research costs in functions 1100, 1140, and 1110 are $100,000,000. The University’s true F&A rate would be 62.89 percent:

\[
\frac{62,890,000}{100,000,000} = 62.89\%
\]

The most recent official cost analysis using fiscal year 2006 data revealed the University’s actual on-campus F&A organized research rate to be 62.89 percent. This means that for every dollar spent on direct costs (such as salaries and wages, fringe benefits, materials and supplies, services, and travel) for organized research, the University spends an additional 63 cents to support this research.

New figures are being developed based on University FY 2010 figures, to be used in the upcoming F&A rate negotiation process.

Both facilities costs and administrative costs are captured and used in the negotiation process. However, in 1991 administrative costs were capped by federal legislative action at 26 percent for all educational institutions. Although the University documented a rate of 32.58 percent for administrative costs, it is only allowed to charge 26 percent for these activities on most federally sponsored projects. Similarly, the facilities costs were documented at 30.31 percent, but this documentation is only the starting point. The actual F&A rate negotiation process based on FY 2006 costs resulted in an F&A rate of 51 percent for organized research at the University (25 percent facilities plus 26 percent administrative equals 51 percent). The negotiated rate for instruction is 50 percent and other sponsored programs such as public service is 32 percent.

Cost sharing expenses are attributable to organized research in function codes of 1110, 2110, and 0320 and thus increase the modified total direct costs (MTDC) attributable to organized research, public service or instruction related projects. As the base amount increases, the corresponding fraction of F&A costs (numerator) to MTDC (denominator) decreases. Percentages (33 percent, 20 percent, and 10 percent) become smaller as the denominator becomes bigger. Consider the possibility that in one year $5,000,000 was added in additional cost sharing so that the MTDC (denominator) is increased. Now:

\[
\frac{62,890,000}{105,000,000} = 59.9\%
\]

The rate decreases by almost 3 percent. Therefore, unnecessary cost sharing directly impacts how much the University is able to recover with F&A and greatly impacts negotiating rates with the Department of Health and Human Services (DHHS).

A complete list of negotiated F&A rates can be found at www.ospa.umn.edu/forms/rates/F&A.html.
Cost Sharing Life Cycle

**Proposal Phase**
- **Considerations**
  - Mandatory, voluntary, in-kind, third-party sharing
  - Committed, uncommitted
- **Systems**
  - Electronic Grants Management System (EGMS); Proposal Routing Form (PRF)
  - Excel spreadsheet
  - Sponsor-specific system

**PRE-AWARD**
- PeopleSoft-friendly budget
- Notice of Grant Award (NOGA)

**Award Phase**
- The financial system
- Human Resources Management System (HRMS)
- UM Reports
- Effort Certification Reporting (ECRT)
- Sponsor-specific system technology

**POST-AWARD**
- The financial system
- HRMS
- UM Reports
- ECRT
- ImageNow

**Financial Management Phase**
- The financial system
- HRMS
- UM Reports
- ECRT
- ImageNow

**Closeout Phase**
When preparing a proposal for sponsored funding, it is important to carefully consider the implications of cost sharing to the University, as well as to weigh the advantages and disadvantages to the department or PI. Below are some guidelines to assist with the analysis required in the proposal phase.

- **Cost Sharing Budget Guidelines**
  - Common agency policies related to cost sharing:
    - Unless mandatory, most federal agencies do not typically expect cost sharing on any proposals (e.g., NSF does not allow any amount to be listed as cost sharing on line M of the proposal).
    - Most center and instrumentation grants require a match—most often a mandatory cash match. Cost sharing of personnel may not be used to fulfill the match.
    - Some foundations will not allow a PI’s salary to be used as cost sharing.
  - Identify grant-allowable and grant-unallowable costs. Per A-110, if a cost is unallowable as a direct cost on a grant budget per A-21, it is also unallowable as a cost-sharing commitment (e.g., secretarial support); therefore, proceed only with allowable costs for the sponsor and cost-sharing budgets. Unallowable costs must be covered from other sources and are not proposed to the sponsor as cost sharing commitments.
  - Determine if cost sharing is mandated by the sponsor or whether it will be voluntarily offered.
    - If mandatory, carefully read the sponsor terms and conditions concerning what will be accepted as cost sharing and how the mandated amount is to be calculated.
    - If voluntary, determine whether cost sharing will be committed by including it in the total project costs budget (e.g., 1 percent unpaid PI effort) or whether it can be classified as voluntary uncommitted cost sharing by not quantifying the donation (e.g., a technician will be available as needed for participation in the design of test methodologies, or equipment will be available for use at no direct cost to the sponsor).
  - Identify and itemize grant-allowable costs to be supported by the sponsor and those to be cost shared. Do the same for any subaward budgets. Determine sources of the cost sharing (department, college, University, third party).
  - When preparing the separate cost-sharing budget, use the same project period, salary/fringe rates, F&A rate, etc., as the sponsor budget.
Proposal Preparation (Pre-Award, cont.)

• In a case where an F&A waiver has been approved for the proposal, the University is contributing F&A costs to the project. The amount of the waiver can thus be used as a line item in the cost-sharing budget—providing the sponsor allows it.

• Finalize the proposal with quantified cost-sharing items clearly identified in the budget and budget justification sections. In many cases, the sponsor’s budget form will not allow a listing of cost-sharing amounts. In such cases, include a separate cost-sharing budget form or clearly document cost sharing in the budget justification section. (Do not include any additional commitments in the scientific narrative as the sponsor can then add that obligation to the award’s terms and conditions.)

• If a budget item is not being committed as a cost-sharing item and its absence may be questioned by a reviewer (e.g., technician effort to carry out an experiment), include a nonquantified explanation in the budget justification, such as “adequate technical support will be available to successfully complete the aims of the project.”

• If third-party cost sharing is being offered, include a letter (signed and on letterhead) from the source and should provide the following:
  • Identity of the benefiting project, such as the PI’s name and the title of the proposal.
  • A statement indicating how the contribution will benefit the project.
  • A description and dollar value of the proposed contribution. If the third-party is a subcontractor, the subcontractor must specify how much of the contribution will be in direct cost and how much in indirect cost.
  • Signature and title of an authorized official.

• When all signatures have been obtained and the proposal is finalized, submit the proposal to SPA for review and approval before submission to the sponsor. A grant administrator at SPA will review the budget and all cost sharing commitments for appropriateness and compliance with both the sponsor’s policy and the University’s cost sharing policy.

Note: Each sponsor is unique, so always check with your grant administrator and agency before submitting cost sharing on a proposal. Additionally, when cost sharing is committed on a proposal, always indicate in the budget justification that if an award is made but is reduced from the requested amount, voluntary committed cost sharing will be reduced proportionately.
After the proposal has been submitted to a sponsor, the University waits for notification from the sponsor regarding the status of the award. If the proposal is awarded, SPA accepts the award and communicates with the sponsor. SPA and the pre- and/or post-award DRA work together to set up the award. Below are some guidelines to follow after a sponsor makes an award to the University.

- When the sponsor recommends an award, SPA, the PI and the pre- or post-DRA all review the sponsor’s recommendation and negotiate or correct as necessary.
- The sponsor then awards a grant/contract to the University. SPA, the PI, and the pre- or post-DRA all review the sponsor’s Notice of Award (NOA) for accuracy and work with the sponsor to correct as necessary.
- SPA, on behalf of the University, accepts the award from the sponsor, agreeing to the terms and conditions set forth in the NOA.
- SPA requests a PeopleSoft-friendly budget (including cost shared budget items with amounts and corresponding ChartField string[s]) from the pre- or post-DRA.
- The PS-friendly budget and cost sharing sources are approved (per departmental policy) and provided to SPA by a pre/post-DRA.
- SPA sets up the award in the financial system and issues a University Notice of Grant/Contract Award (NOGA) electronically to the PI and other NOGA recipients for the department (receivers are predetermined by each department). See sample NOGA.
- The PI and pre- or post-DRA review the University NOGA for accuracy and work with SPA to correct as necessary.
Post-Award Financial Management

There are many activities related to post-award financial management where cost sharing must be considered. This section explains how to capture cost sharing accurately in the financial system, HRMS earnings distributions, effort certification statements, and historical salary adjustments (HSAs).

**COST-SHARING CHARTFIELD STRINGS**

When distribution lines are set up for a cost-sharing source, it is imperative that the combo code for the nonsponsored portion be linked to the correct sponsored project. Otherwise, sponsored financial reporting documents will not properly reflect the cost-sharing fulfillment. This could happen if an improper combo code was established outside the Projects module of the financial system. Another cause may be due to changing the cost-sharing source partway through the project period, and using a combo code that is not linked to the correct sponsored project.

**SPONSOR**
- Sponsored
- $1 million

**UNIVERSITY**
- Nonsponsored
- $500,000

**Project A**
- $1.5 million

Transactions that are using the sponsored money will be entered with a sponsored ChartField string:
- Fund
- DeptID
- PCBU
- Project
- Activity
- Account

Transactions that are using the University’s money to fulfill its responsibilities on the project are nonsponsored transactions that are tied to the project using ChartFields:
- Fund
- DeptID
- Program
- PCBU
- Project
- Activity
- Account
- CS
Before submitting a cost-sharing budget to SPA, departments should follow University procedures to establish a valid Fund, DeptID, and Program combination in the KK_Expense ledger if the desired combination does not already exist (in many cases, the desired combination will already exist and no action is needed). The original Fund–DeptID–Program ChartField string is made unique and valid for cost sharing transactions by the addition of the Project and Cost Share (CS) ChartField values. This process must be done correctly for the following reasons:

- Ensures a transaction is recorded as cost sharing on a sponsored project.
- Uploads to the payroll system (HRMS) an assigned unique combination code. Payroll distributions must therefore be updated to reflect cost sharing ChartField strings.
- Establishes a relationship between the nonsponsored cost sharing source and the sponsored project in the Grants module in order for expense transactions to be captured at the Project level and used for sponsored financial reporting.

Departments need to be aware that unless the proper procedures are followed to update the source of the cost-sharing funds through the Projects module, the cost sharing might not be properly reported to the sponsor even if it is certified properly. SFR does investigate large discrepancies in reported versus committed cost sharing at the end of the project, but it is possible that these distribution errors could go undetected.
Post-Award Financial Management (cont.)

EARNINGS DISTRIBUTION SETUP IN HRMS

After the PeopleSoft-friendly budget has been set up in the Projects module, the post-award DRA coordinates with SPA, SFR, the department’s financial cluster, payroll, and the PI responsible for managing and completing the project. The post-award DRA will monitor effort and nonlabor expenses throughout the project period to ensure that cost sharing obligations are met and to avoid overdrafts.

If the award carries a cost-sharing obligation in the form of effort, the post-award DRA or departmental payroll administrator uses the Human Resources Management System (HRMS) to enter payroll distribution changes for all employees that are assigned cost-sharing effort on the grant. Any distribution associated with cost-sharing effort will be entered as a separate distribution and will reflect the cost-sharing source.
EFFORT STATEMENT

Effort statements are prepared via the University’s Effort Certification and Reporting Technology (ECRT) for each employee who has paid effort on a sponsored project or cost-sharing effort on a nonsponsored source. An effort coordinator must review effort statements, adjust prior payroll as necessary (HSAs), and approve the effort statement.

![Approve Effort](image)

The certification approval screen provides you, the administrator, the ability to process the certification electronically. If an activity represented in the effort column varies from the configurable (Payroll + Cost Sharing) threshold, 5% reasonableness criteria, then a manual effort statement needs to be prepared.

### Project Details

<table>
<thead>
<tr>
<th>Project</th>
<th>Payroll %</th>
<th>Cost Share %</th>
<th>Computed Effort %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored 02896012</td>
<td>15</td>
<td>10</td>
<td>25</td>
</tr>
<tr>
<td>Sponsored Totals:</td>
<td>15</td>
<td>10</td>
<td>25</td>
</tr>
<tr>
<td>Non Sponsored NON-SPONSORED</td>
<td>85</td>
<td>-10</td>
<td>75</td>
</tr>
<tr>
<td>Non Sponsored Totals:</td>
<td>85</td>
<td>-10</td>
<td>75</td>
</tr>
<tr>
<td>Grand Totals:</td>
<td><strong>100</strong></td>
<td>0</td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Use the text field below to enter an effort note.

### Previous Notes

**Possible Approvers/Certifiers For This Statement**

**Approvers:**

Randolph, Mary Kay - 2100001

**Certifiers:**

Mills, Charlene K - 1234567

**Effort Transaction History**

<table>
<thead>
<tr>
<th>Date</th>
<th>User</th>
<th>Project</th>
<th>Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/31/2008</td>
<td>system</td>
<td>02896012</td>
<td>Payroll created with 0% and cost share 2%</td>
</tr>
<tr>
<td>10/31/2008</td>
<td>system</td>
<td>NON-SPONSORED</td>
<td>Non-Sponsored Activity</td>
</tr>
</tbody>
</table>
HISTORICAL SALARY ADJUSTMENTS

Historical salary adjustments (HSAs) allow for an adjustment or correction to prior accounting transactions for salary and fringe charges that have posted to the General Ledger. Changes can be made by transferring historical salary and fringe charges from one valid ChartField string to another.

It is considered appropriate to move expenses to change effort percentages on sponsored ChartField strings in the event an employee changes her/his effort percentages from those initially populated in ECRT. The movement of charges must occur before the effort statement is certified.
Award Closeout and Reporting

There are many considerations when closing out a project, especially when cost sharing is involved.

- The post-award DRA facilitates the closeout process. In addition to the many tasks for which the post-award DRA is responsible (terminating subawards, releasing encumbrances, collecting purchasing cards, etc.), he/she must also confirm fulfillment of effort commitments and cost-sharing commitments for the project.

- The post-award DRA works with SFR to prepare and submit the financial invoice/report to the sponsor. The post-award DRA must assure, by reviewing the sponsor’s NOA and the University NOGA, that cost-sharing lines were included on the University’s budget in the financial system and were set up correctly and appropriately charged with allowable expenses, as well as assure that the financial system reports indicate that the commitments were fully met during the project period. SFR submits the final report to the sponsor and also sends the DRA a spreadsheet to confirm cost sharing expenses. The DRA should assist the PI with this information as it is the responsibility of the PI to assure that cost sharing commitments are fulfilled.

- If cost-sharing obligations cannot be met, the post-award DRA will work with SPA and the PI to determine a course of action with the sponsor. Potential outcomes are: the sponsor will waive the remaining cost-sharing obligation; the sponsor will reduce funding for the sponsored project; the sponsor will revoke all funding for the sponsored project. It is extremely important to understand and meet cost-sharing obligations as described on the sponsor’s NOA and the University NOGA.

- Following confirmation of the accuracy of the final report by the PI and the post-award DRA, SFR reports fulfillment of reportable cost sharing/matching/in-kind commitments as required by the sponsor.

- The sponsor accepts or challenges the financial report submitted by SFR. If the sponsor challenges the expenses or cost sharing, SFR will work with the PI, post-award DRA, and sponsor until a resolution is reached.

- The post-award DRA also typically oversees the processes and documentation (Capital Equipment Asset Transfer Form UM1556) related to assets and equipment when cost sharing is involved. In addition, the post-award DRA facilitates the actions that need to be taken on anything nonlabor related that was purchased using cost sharing funds.
Award Closeout and Reporting (cont.)

To document third-party cost-sharing contributions, a dated letter from the contributor, on the contributor’s letterhead, must be included with the final report/invoice and must provide the following:

• Identity of the benefiting project, such as the PI’s name, project title, and the grant and/or budget number.

• A description and dollar value of the contribution. If the third party is a subcontractor, the subcontractor must specify how much of the contribution is direct cost and how much is indirect cost.

• If the third-party contributor donates salary, documentation must include:
  • name of the employee contributing effort
  • employee’s title
  • rate of pay
  • total value of the employee’s effort, including applicable benefits
  • a statement indicating how the individual benefited the project
  • time period of the contribution (must be within the budget period)
  • signature and title of an authorized official

• If a third-party contribution is a cash match instead of in-kind, you must also attach a copy of the check to document your receipt of the funds
This is an example of a letter from a third party providing in-kind contribution documentation.

ABC Consulting
1234 North Lane
Minneapolis, MN  55455

In-Kind Contribution Documentation

Project Title:  Analysis of Bicycle Safety Needs

U of M :  800-9021

Contributor:  Dr. Ellen Markson

Contribution:  Developing Interviews with Children

I certify that I personally or the organization or business, ABC Consulting, which I represent has furnished the following in-kind services or goods to the above program as in-kind matching.

Time:  250 hours at $40.00 per hour = $10,000.00

$10,000 In - Kind Contribution

Describe contribution to project including dates/months, dollar value per item/service.

I provided expertise in the area of developing interview questions and the technique for interviewing school-aged children.

Signature of Contributor:  Dr. Ellen Markson      Date:   XX/XX/XX

Signature of Principal Investigator: Charlene Mills  Date:   XX/XX/XX
### FEDERAL FINANCIAL REPORT

(Follow instructions on the back)

   Report #: 11111

2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment):
   CON00000001339

3. Recipient Organization (Name and complete address including Zip code):
   Suite 450, MCNAMARA ALUMNI CTR, MINNEAPOLIS, MN 55455-2003

4. Recipient’s EIN: 41-6007513

5. Recipient Account Number or Identifying Number: CON00000001339

6. Final Report: Yes

7. Basis of Accounting: Cash

8. Project/Grant Period:
   From: 06/01/2008
   To: 06/30/2010

9. Reporting Period End Date:
   (Month, Day, Year): 06/30/2010

10. Transactions (Use lines a-c for single or multiple grant reporting)

   **Federal Cash (To report multiple grants, also use FFR Attachment):**
   
<table>
<thead>
<tr>
<th>a. Cash Receipts</th>
<th>b. Cash Disbursements</th>
<th>c. Cash on Hand (line a minus b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

   **Federal Expenditures and Unobligated Balance:**
   
   | d. Total Federal funds authorized | 200,000.00 |
   | e. Federal share of expenditures | 155,601.58 |
   | f. Federal share of unliquidated obligations | 0.00 |
   | g. Total Federal share (sum of lines e and f) | 155,601.58 |
   | h. Unobligated balance of Federal funds (line d minus g) | 34,398.42 |

   **Recipient Share:**
   
   | i. Total recipient share required | 8,994.79 |
   | j. Recipient share of expenditures | 8,994.79 |
   | k. Recipient share of unliquidated obligations | 0.00 |
   | l. Total recipient share (sum of lines i and j) | 8,994.79 |
   | m. Remaining recipient share to be provided (line i minus l) | 0.00 |

**Program Income:**

| n. Total Federal program income earned | 0.00 |
| o. Program income expended in accordance with the deduction alternative | 0.00 |
| p. Program income expended in accordance with the addition alternative | 0.00 |
| q. Unexpended program income (line n minus line o or line p) | 0.00 |

11. Indirect Expense
   
   | a. Type of Rate (Place “X” in appropriate box) | X Provisional |
   | b. Rate: 51% | |
   | c. Base: $109,670.04 | |
   | d. Total Amount: | 55,931.54 |
   | e. Federal Share: | 55,931.54 |

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

   Unobligated balance of $83,998.42

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.

   a. Typed or Printed Name and Title of Authorized Certifying Official
      Suzanne Paulson, Director
   
   b. Signature of Authorized Certifying Official
      [Signature]

   c. Telephone (Area code, number and extension)
      612/624-5007
   
   d. Email address
      spaul@umn.edu

   e. Date Report Submitted (Month, Day, Year)
      08/11/2010

   f. Unexpended program income (line n minus line o or line p)
      0.00

   g. Program income expended in accordance with the deduction alternative
      0.00

   h. Program income expended in accordance with the addition alternative
      0.00

   i. Total recipient share (sum of lines j and k)
      8,994.79

   j. Recipient share of expenditures
      8,994.79

   k. Recipient share of unliquidated obligations
      0.00

   l. Total recipient share (sum of lines i and j)
      8,994.79

   m. Remaining recipient share to be provided (line i minus l)
      0.00

   n. Total Federal program income earned
      0.00

   o. Program income expended in accordance with the deduction alternative
      0.00

   p. Program income expended in accordance with the addition alternative
      0.00

   q. Unexpended program income (line n minus line o or line p)
      0.00

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0043), Washington, DC 20503

FFR, Page 1
### Late Expenses

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**Award Closeout and Reporting (cont.)**
Reports

As research proceeds on the sponsored project, the post-award DRA uses the University’s financial system reports to reconcile and monitor both sponsored and cost-sharing expenses.

**Sponsored Award Summary Report**
This report is used to monitor active awards and spending. You may view all active sponsored awards for a RRC, DeptID, PI, or sponsor by Accounting Date Through.

**Sponsored Award Overview Report**
This report is used to monitor award budget and spending by project(s). It lists all projects for a selected award and Accounting Date Through.

**Sponsored Project Summary Report**
This report can be used to monitor spending at the sponsored project level. Report information is applicable both to central and academic units and can be used to calculate burn rates, prepare forecasts, and get point-in-time fiscal statuses for sponsored projects. Transaction information (descriptive) for each project ID includes: project title and associated sponsor, award ID, department ID, start and end date, primary project indicator, and associated investigator name(s). Transaction information (financial) for each project ID includes: budget amt, pre-enc/enc amt, expenses, indirect and direct project balances, project balance, and invoicing method.

**Sponsored Project Detail Report**
This report is used to monitor detailed award spending at the project level and shows the budget and all expenditures for a project. Project ID and Accounting Date Through is selected, which will display information about the project’s budgets, pre-encumbrances and encumbrances, expenses, available balances, and cost-sharing information, among others.

**Sponsored Transaction Detail - Expense Report**
This report is used for account period reconciliation of sponsored transactional information at a project level. It is also used as a tool to monitor expense activity. It displays expense transactions for the selected project between the Accounting Date From and To selected.

If the project has multiple cost-sharing funding sources, the budget and expenditures is the sum of all funds related to the project. To view total expenditures on a specific ChartField string, use the ChartField string budget status for current nonsponsored funds. Details can be found by using the account budget status for current nonsponsored funds and the transaction detail for current nonsponsored funds. In addition to finding expenditure data, the post-award DRA can also find when cost-sharing funding is transferred into the nonsponsored ChartField string.
### Sponsored Project Detail

**Sponsored Project:** 00016769 - Improving Energy Prediction Eq

**Accounting Due Date:** 12/25/2012

**Sponsor:** Agricultural Utilization Research Instl

**Award:** CON000000205030

**Department:** 11027

**Project Start Date:** 4/20/2010

**Project End Date:** 12/31/2012

**PI:** Shurton, Gerald C

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**Direct Cost Total**

$56,180.00 & -8,530.47 & $5,095.14 & $1,501.16 & $37,255.10 & $17,423.74 & $1,643.00 & -133.00 & $133.00 & $731.55 & $2,904.96 & -1,993.11

| 810500 F&A Costs-Fin Bdg Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**F&A Total**

$0.00 & $0.00 & $0.00 & $0.00 & $0.00 & $0.00 & $0.00 & $0.00 & $0.00 & $67.84 & $0.00 & $1,491.38 & -1,491.38

**Project Total**

$56,180.00 & -8,530.47 & $5,095.14 & $1,501.16 & $37,255.10 & $17,423.74 & $1,643.00 & -133.00 & $200.84 & $731.55 & $4,385.94 & -3,474.49

---

**Report Run Date:** Friday, 8/3/2012

Data as of Friday, 8/2/2012 03:48 AM

**Project Budget:** $57,923.00

**Program Income:** $0.00

**Tip Income:** $0.00

**F&A:** RSRCH MITDC 0.00%

**F&A Distribution:** 11027 AnimalSci 100.00%
Retention of Sponsored Project Financial Records

When the final report is accepted by the sponsor, the post-award DRA assures that all electronic and paper documents, including cost sharing documents, are properly stored and retained for the appropriate number of years according to the University policy “Managing University Records and Information.” The following is the relevant excerpt from an appendix to the policy, titled “University of Minnesota Records Retention Schedule.”

Recommended retention:

**SPA and SFR**

Six years after close of grant provided no litigation is pending and all audits have been completed.

**Disbursement Services**

Ten fiscal years.

**Departments and Units**

- **Federal Grants:** Maintain original materials for three years after close of grant. Duplicate information, such as that held at SPA, and disbursements may be destroyed upon close of grant.

- **State Grants:** Maintain original materials for six years after close of grant. Duplicate information, such as that held at SPA, and disbursements may be destroyed upon close of grant.

- **Private Grants:** Maintain original materials for six years after close of grant. Duplicate information, such as that held at SPA, and disbursements may be destroyed upon close of grant.
Acronyms

AES          Agricultural Experiment Station
AHRQ         Agency for Healthcare Research and Quality
CAS          Cost Accounting Standards
CASB         Cost Accounting Standards Board
CGE          Cost Sharing General Ledger Expense (analysis type)
COA          Chart of Accounts
Co-I         Co-Investigator
Co-PI        Co-Principal Investigator
CPY          Cost Share Payroll (analysis type)
CSR          Cost Share Revenue (analysis type)
DeptID       Department ID
DHHS         Department of Health and Human Services
DRA          Departmental Research Administrator
ECRT         Effort Certification and Reporting Technology
EGMS         Electronic Grants Management System
F&A          Facilities and Administrative
FIRST        Fostering Integrity in Research, Scholarship, and Teaching
FY           Fiscal Year
HR           Human Resources
HRMS         Human Resources Management System
HSA          Historical Salary Adjustment
MTDC         Modified Total Direct Costs
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University of Minnesota Foundation
Gifts

University of Minnesota Stores (UStores)

U-Wide Contract Vendors

U-Wide Libraries

Vice President for Research, Office of the

U-Wide Libraries

Vice President for Research, Office of the

Vice President for Research, Office of the