Post-Award Procedures Manual

Document Steward: Elizabeth Brant
ebrant@umich.edu

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Introduction

The primary goal of research administrators is to support faculty in the pursuit and conduct of research. This manual represents the expectations for providing faculty support for sponsored project post-award management in the University of Michigan Medical School. It is designed to serve the sponsored project Post-Award community and is based on the utilization of the Real-Time Financials (RTF) toolkit which is endorsed by the Medical School for sponsored project management, analysis & reporting.

In this manual, you will find Medical School post-award policies, procedures, and best-practices as well as information about the streamlined processes that integrate the concepts of:

- Exception-based reconciliation
- Standardized procurement
- A paperless environment

This information is geared towards users with a familiarity of Real-Time Financials (eReconciliation, Unit Defined Commitments) and M-Reports. Details on required system access and tools & reference links are provided for post-award:

- Project Setup
- Project Management
- Analysis & Reporting
- Project Close-out

The primary goal is to provide Single Administrative Point of Contact (SAPOC) and other research administrators a resource for providing effective faculty support through accurate management of projects and funds throughout all stages of the project grant lifecycle, from project setup to closeout.

Notes:
Click on any Table of Contents section to navigate directly to that section.
Click on text like this to link to a website, document or email.
Click on text like this to reference another section of the manual.
Click on words or terms like this to find the term in the glossary.

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Helpful Hints, Important Information & Recommendations
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Project Setup

This section is a guide on assisting and supporting faculty with sponsored project set up including: initiating a sponsored project to avoid delays, reviewing and verifying award information, establishing communication with the Principal Investigator (PI), familiarizing the project team with the administrative aspects of the project, allocating budget, appointing study personnel, documenting project space, and procuring goods and services to initiate the project. To ensure faculty needs are met:

- Pre-Award staff, Post-Award staff, and Principal Investigators should be in close communication when a new award is anticipated.
- Hardships should be utilized when projects meet criteria to allow appropriate allocation of charges and avoid Journal Entries (JE’s) and 120 day memos.
- Compliance requirements, such as Program for Education and Evaluation in Responsible Conduct of Research (PEERRS), Public Health Service Financial Conflict of Interest (FCOI), Institutional Animal Care and Use Committee (IACUC) and Institutional Review Board (IRB) should be addressed before the award notice arrives on campus.
- All Project Award Notices (PANs) and Project Award Changes (PACs) should be reviewed by the SAPOC for accuracy.
- Project Award Notices and Sponsor Terms and Conditions should be reviewed by the SAPOC in detail and discussed with the PI.

Helpful Hint

In eRPM (electronic Research Proposal Management) go the project Proposal Approval Form (PAF) click on the Contacts tab to view PEERRs and FCOI status. Other compliance requirements such as UCUA and IRB, can be viewed by displaying the PAF Summary.
Hardship Requests

A **Hardship**, or advance account, offers Research Administrators the ability to establish a project grant number (PG) prior to having a sponsor award in hand. This allows costs to be properly allocated to projects experiencing a delay in the award process when there is reasonable certainty an award is forthcoming.

The following are examples of situations when requesting a hardship may be appropriate:

- When the University of Michigan is a **subcontractor**, and the **direct sponsor** has the prime award in hand, but the **sub-recipient agreement** is still under negotiation.
- A gap in the timing of funding when one grant is ending and a new grant is beginning.
- **Intergovernmental Personnel Act (IPA) Agreement** with the Department of Veteran’s Affairs (VA).

If it is determined a hardship is appropriate the following information is required for the request:

- Brief description of the need for the hardship (proof of sponsor funding is *not* required to request a hardship).
- The requested start and end dates for the hardship request.
- A direct and indirect cost budget, including the applicable indirect cost rate and basis (i.e., Total Direct Costs or Modified Total Direct Costs), consistent with the proposal the hardship is being requested for and any known sponsor requirements.

It is important to remember sponsors will NOT be invoiced during the hardship period and the unit requesting the hardship is financially responsible for any expenditures charged to the hardship account if the award, once issued, does not cover the costs incurred during the hardship period or the award does not materialize for some reason.

**Want more assistance?**

eResearch has a library of Quick Reference Cards with step-by-step instructions for requesting Hardships.

Navigate to the eResearch website and click **Learn more…** under Proposal Management. Click **eRPM Training**. Click on the PI & project Team blue arrow to locate Hardship Request reference material.
Project Award Notice

Project Award Notices (PANs) are prepared and distributed by ORSP via eResearch and contain project related information, including the project/grant number (PGN) for the project. A Hardship Project Award Notice (H-PAN) indicates the PGN number is being established under a hardship request.

Important!
Notify the Office of Research and Sponsored Projects Project Representative listed on the award notice right away if any of the information on the PAN / H-PAN is incorrect.

PANs are sent to investigators and administrators including:

- UM Principal Investigator & Sponsor Principal Investigator
- Participating Investigators with Specified Effort
- Administrative Contacts
- Any person (or group e-mail address) listed as the PAN/PAC Notifiers for a unit (department) that was required to review the PAF

Review the award notice to confirm accuracy of the information outlined in the award notice and familiarize yourself with the project details. All the information on the PAN should be reviewed for accuracy including:

- The Budget and Project Period (the budget and project period should be same on the PAN and the sponsor award notification)
- The Unit (Department ID) (this is the department administratively responsible for the project)
- Indirect cost rate (the indirect cost rate should be appropriate for the sponsored project class code)
- Chartfield panels (see instructions on the following page).

Helpful Hints
The PAN contains a section that lists things the Project Team can do before the Project/grant and shortcode are active in the financial system to facilitate project start up.
To learn to interpret a PAN see: Award Notifications
Verification & Review of Chartfield Panel Information

On the **Project Tab** Review:

- Status (make sure active)
- Click on Sponsor hyperlink, review Primary and Billing Sponsor
- Project and Budget Period
- Initial Fund
- Initial Dept

On the **Description Tab**:

- Look for any special notes from Sponsored Program.

On the **Contacts Tab**:

- Click “View All” and review all contacts for accuracy.

On the **Spon Prj Attribute Tab** review the following fields:

- Payment Type
- I/C Rate
- Class
- Program
- Billed By

On the **Spon Prj Reports Tab**:

Click “View All” and verify all financial reports and dates. Due dates for final financial reports and invoicing, if required, are found here.

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**Helpful Hint**

**Navigation:**

- Wolverine Access
- Faculty & Staff
- M-Pathways Financials & Physical Resources System
- Main Menu
- Set Up Financials/Supply Chain
- Common Definitions
- Design Chartfields
- Define Values
- Chartfield Values
- Project/Grant

**Enter Project Grant Number and select ‘Search’**

---

**Important!**

Notify your [Sponsored Programs Project Representative](#) listed on the project award notice right away if any of the information on the Chartfield Panels is incorrect.
Terms and Conditions

Terms and conditions are legal terminology contained in an award that control various aspects of performance of the University and the sponsor.

Special terms and conditions of the award are identified on the PAN and identify things like:

- Cost-sharing commitments
- Key personnel responsible for assisting in the administration of the project
- E-verify requirements
- NIH Public Access Policy
- Reporting requirements
- Budget Restrictions
- Sponsor rules

Recommendation
Add notes and reminders in M-Reports or eRecon to document key items like effort requirements, payments & deliverables, sponsor rules, reporting requirements, budget restrictions etc.

A Table of Common Terms frequently incorporated in Project Award Notices can be found here: PAN / PAC Standard Terms and Standard Terminology

Federal-Wide Research Terms and Conditions (RTCs) impact all federal agencies and allow certain changes to be made without prior sponsor approval. In addition to the basic provisions under RTC each federal agency has a supplemental set of agency specific terms and conditions. A typical federal grant is covered by both the federal-wide Research Terms and Condition and the agency-specific terms and conditions. The latest version of the Federal-Wide Terms and Conditions are hosted by the National Science Foundation and are available here: Federal-Wide Research Terms and Conditions

Important!
Policies will vary from sponsor to sponsor and individual grants or contracts may have specific conditions that must be met. Therefore, each grant and contract should be reviewed carefully to determine what policies and requirements apply.
Order of Precedence

When there is a question about whether a federal rule applies to an award, the following order of precedence should be followed:

- Award-specific terms and conditions
- Federal Agency’s program-specific terms and conditions
- Federal Agency’s general terms and conditions
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200)

You must also follow applicable departmental, school / college /unit and University policies and procedures.
Meet / Communicate with PI & Key Staff

The Principal Investigator is responsible for all aspects of conducting a project including overall financial administration of the project, following accounting standards, and adhering to all University and sponsor policies and procedures. After an award has been made, changes affecting items such as the budget, scope of the project, or award period are sometimes necessary. Therefore, Project Award Notices and applicable Terms and Conditions and should be discussed with the PI / key staff. Face-to-face meetings are preferred when practical to do so and should cover the following:

- Planning for the awarded budget versus proposed budget and potential impact to the scope of the project.
- Discussion of terms and conditions related to the award.
- Confirmation of university space that will be used for the project.
- Schedule standing meetings.
- Discuss PI / study team expectations - you may also need to:
  - **Demonstrate how to use M-Reports** and assign access
  - Provide guidance on the roles and responsibility of the PI vs. SAPOC
  - Review expense allocation guidelines
  - Review procurement policies and procedures

Based on discussion and guidance from PI, you may need to take one or more of the following actions related to the project:

- **Budget Reallocation** to allocate the budget
- Creation of Encumbrances (Unit Defined Commitments) for Unit for Laboratory Animal Medicine (ULAM) and other recurring service in the financial system
- Establishment of Internal **Subaccounts**
- Establishment of External **Subcontracts**
- Appointment of faculty, staff and students to the project
- Communication or documentation regarding space commitments for the project
- **Procurement** of goods or services so work can begin

**Important!**

The goal is to provide Principal Investigators with the information and guidance needed to successfully conduct research. Good communication is the first step towards identifying and meeting those needs!
Budget Reallocation

Budgets are comprised of Direct Costs and applicable Indirect Costs, also known as Facilities and Administrative (F&A) Costs. The PI has primary responsibility for budgetary planning and execution of their projects. The Budget Reallocation process is an online tool in M-Pathways which allows users to reallocate budgets on existing Project/Grants (P/G). You can find links to training documents for creating or approving a Budget Reallocation in M-Pathways here:

Budget Reallocation Functionality

Helpful Hints

FAQ’s related to the Budget Allocation Process are here: Budget Reallocation Process FAQs
The Budget Reallocation Process Flow for single PGs is here: Single PG Flow
The Budget Reallocation Process Flow for Parent w Subs PGs is here: Parent w Subs Flow

Use the Budget Reallocation Tool to:

- Make sure funds are expended in accordance with the award terms and conditions
- Document and track the budgetary plan for the project
- Allocate subaccounts budgets for projects with multiple PGs - make sure you communicate & coordinate with the other department(s) / unit(s) as needed

Rebudgeting may or may not require prior sponsor approval. You will need to review the award terms carefully to determine whether or not prior approval needs to be obtained (e.g. some awards have restrictions on the percentage of budget that may be re-budgeted without sponsor approval). If rebudgeting requires sponsor approval, you will need to complete a Post-Award Change Request Form seeking sponsor approval prior to submitting your budget reallocation. The sponsor approval, once received should be uploaded to ‘Add Documents’ when the Budget Reallocation request is submitted.

Important!

If you have any questions about Budget Reallocations, please contact the Sponsored Programs Customer Service Coordinator listed on the Project Award Notice and in M-Reports.
Subaccounts

Projects often involve collaboration of two or more UM investigators / academic departments / research units. Establishing subaccounts allows allocation of award funds, including indirect cost recovery when applicable, to the appropriate UM investigators / academic departments / research units by assigning them their own project grant number for inter-unit research projects. To request establishment of a subaccount:

- Submit the Request for Sponsored Sub Project/Grant(s) form. Parent P/G SAPOC approval is required. Sponsored Programs will open empty Sub P/G(s) (i.e. new P/G with no budget lines) and notify the requestor of the new Sub P/G(s).

**Important!**

Requesting establishment of a subaccount does **NOT** allocate funding from the Parent to the new Sub P/G. The Parent SAPOC will need to allocate funding from the Parent the new Sub P/G by submitting a Budget Reallocation.

**Medical School Guidelines for establishment of subaccounts:**

*Primary Unit – the home department / unit of the Principal Investigator*  
*Secondary Unit – departments / units of the co-investigators*

- The minimum faculty effort for which a subaccount is required, when requested, is 5%.
- Secondary units may request a subaccount for effort less than 5%, but the primary unit is not obligated to agree to set up the subaccount.
- Conversely, secondary units are not obligated to accept subaccounts from the primary unit if their effort is less than 5%.
- For proposals with significant non-faculty expenses on a grant in a secondary unit, but with less than 5% faculty effort, a subaccount is a reasonable expectation if the project will use the secondary unit’s facilities or administrative resources.

**Want more assistance?**

For help in determining whether or not a subaccount is needed, or for assistance if agreement on establishment cannot be reached, contact Grant Review & Analysis at msgrants@umich.edu.
Subcontract (Subaward) & Hybrid PO’s

Projects may also involve collaboration of two or more organizations. In these instances, it may be necessary to establish either a subcontract (subcontracts) or a Hybrid PO to allow UM investigators to provide funds for performing part of a project to another organization.

Not sure if you need a subcontract or a Hybrid PO? Refer to the chart below or email msgrants@umich.edu for assistance.

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<th>Subawards</th>
<th>Hybrid PO</th>
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<tr>
<td><strong>Primary Purpose:</strong> Provide funds to an outside entity</td>
<td>To perform part of a project as equal collaborator /Co-PI</td>
</tr>
<tr>
<td>Subcontractor Names</td>
<td>Subrecipient / Subawardee</td>
</tr>
<tr>
<td>UM Reviewing Office</td>
<td>OCA</td>
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<tr>
<td>Processing Notes</td>
<td>Process in eRPM</td>
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<tr>
<td>Indirect Cost Recovery</td>
<td>Recovered on the first $25,000 of subcontract only</td>
</tr>
<tr>
<td></td>
<td>100% on total amount of hybrid PO</td>
</tr>
</tbody>
</table>

Subcontract and Hybrid PO’s are processed by the Office of Contract Administration. To request establishment of a Subcontract or Hybrid PO:

- Follow the instructions to Enter a Subcontract in eRPM. Note, only the UM Principal Investigator, the Primary Research Administrator, or the Primary Post-Award Administrator can submit a subcontract request.

If the subcontract is on a PAF whose sponsor follows PHS Financial Conflict of Interest (FCOI) Regulations, the Project Team must upload the subcontracting institution’s conflict of interest documents prior to submitting the SUBK. You may use the subcontracting institutions documents or UM’s LETTER OF COMMITMENT TO ESTABLISH A SUBRECIPIENT AGREEMENT (For use when a subrecipient is included on a sponsored project requiring compliance with U.S. Public Health Services (PHS) Financial Conflict of Interest (FCOI) regulations.

**Important!**

UM is participating in a FDP Pilot for Subrecipient Clearinghouse. Do not collect a Subrecipient Commitment Form from participating institutions, instead, look up the profile information in the FDP Expanded Clearinghouse Directory.
Once the request has been submitted ORSP and/or OCA may request that the Project Team make changes. When this occurs:

- The Project Team receives a system email notification
- The SUBK displays in the **Subcontracts with Required Action** list in your Home Workspace
- The ‘request change’ activity is logged under Recent Activity in the SUBK workspace
- The SUBK will be in the **SUBK PT Making Changes** State

**Additional Training Resources:**

- **Subcontracts in eRPM** – Steps to associate a subcontract with a PAF, enter subcontract details, closeout a SUBK, and upload documentation to submit to the Office of Contract Administration.

- **Request a SUBK Amendment** – Steps to request a SUBK Amendment.

- **Assign SUBK Management** – Steps to assign a different administrator and UM PI (other than the PAF Contact PI) and/or different department (other than the PAF Administrative Home) to ‘manage’ a SUBK (i.e. enter a SUBK, approve a draft agreement etc.).

- **Subcontracts in eRPM** (webinar recording) – An overview of working with SUBKs in eRPM including:
  - Introduction / General Overview
  - Requesting a new SUBK
  - Submitting a SUBK request
  - SUBK review process
  - Email notifications
  - Changing a SUBK’s management
  - SUBK Amendments
  - Closing / Expiring SUBKs
  - Converted SUBKs

- **Requesting a SUBK on an Active PAF** (demo) – A demonstration showing how to request a SUBK on an Active PAF.

**Important!**

The parent PAF must be ‘Active’ before the subcontract can be completed and routed to OCA. If the parent PAF is not in the ‘Active’ state, a yellow warning message will appear in the Subcontract Workspace.
Appointing Project Personnel – COMING SOON

COMING SOON!
E-Verify

The university is required to use the federal government's E-Verify system to confirm the identity and work eligibility of faculty and staff, including temporary staff members, working on federal contracts (not grants) that contain the FAR E-Verify requirement (FAR clause 52.222-54). Compliance with the federal E-Verify requirement is imperative to maintain the ability to receive federal contract funding. The information below outlines Key Points and the Medical School process to E-Verify employees when required to do so.

When you create a Personnel Action Request (PAR) to appoint a faculty/staff/or temporary employee to a project grant that requires E-Verification the following message will appear:

Warning—Employees working on this shortcode (xxxxxx) must have completed the eVerify process.

Key Points

- The Medical School Faculty Affairs Office serves as a liaison between Medical School departments and campus Human Resources
- New hires, hired directly onto a federal contract that contains the E-Verify requirement, must be E-Verified within 3 days, existing employees must be E-Verified within 30 days of transferring onto a federal contract that contains the E-Verify requirement
- For new hires the E-verification process needs to be completed in addition to the normal hiring process
- Only individuals paid from a federal contract that contains the E-Verify requirement can be E-Verified
- If salary is placed on a contract that contains the E-Verify clause, and the employee has not E-VERIFIED in the appropriate time frame listed above, the project would be considered out of compliance
- In conjunction with the Med School, it is the SAPOC’s responsibility to ensure compliance

More information about the E-Verify Compliance requirement can be located on ORSP’s website here: E-Verify Compliance

Want more assistance?

The E-Verify Checklist for Units has useful reminders and Required Action Steps.
Complying with the E-Verify Requirement:

On New Contracts: All federal contract awards & amendments must be reviewed for inclusion of the E-Verify requirement. When a federal award with the E-Verify requirement is issued the PAN will contain the ‘E-Verify Required’ standard term and the following language:

*Personnel assigned to receive direct support from this project/grant, from related cost-sharing, or on sub-project/grants must be E-Verified. Please contact the Human Resources Unit Liaison in your unit to make arrangements to complete the E-Verify process. To find your HR Unit Liaison or for more information, please visit the HR E-Verify website.*

- Upon receiving a PAN for a federal contract, confirm the contract contains the E-VERIFY / FAR clause
- Explain the E-Verify clause and its implications to the Principal Investigator and work with the PI to determine which personnel will be appointed to the project
- Once you have determined which personnel will be appointed to the project, check their E-Verification status by sending an email to the Medical School E-Verifier, currently Cherie Saunders, at: 
  Medicalschool-e-verify@umich.edu providing the following information:
  - Name of the individual
  - UMID
  - Unique name
- If individual(s) in not E-Verified, the SAPOC should e-mail the employee(s) with a carbon copy to the Medical School E-Verifier to inform them that they must begin the E-Verify process by sending an email requesting an in-person appointment with the E-Verifier to: 
  Medicalschool-e-verify@umich.edu
- If the individual(s) is E-Verified, you may proceed with appointing them to the project.

On Existing Contracts: If you need to add an individual to an existing Federal contract that contains the E-Verify clause, you should follow the same procedure as above.

Additional information about E-Verify can be found at [E-Verify Information and Resources](#)

### Helpful Hints

If you have requested a hardship on a federal contract, you can't E-Verify an employee until the University has signed the Federal Contract and a PAN has been released.

If you review a contract that contains the E-Verify clause and the PAN does not contain the ‘E-Verify Required’ term notify the ORSP Project Representative.

Employees only need to E-Verify one time.
Space Management

Space is a valuable asset and as such departments are responsible for reporting and recording use, including space used for sponsored research, in the M-Pathways Space management system. This information is used by the Cost Reimbursement Office to negotiate UM’s Facilities and Administrative (Indirect) cost proposal. Data is also used to meet state and federal reporting requirements and by university administrators and departmental managers when determining how to use space to best meet the institution’s needs.

Medical School space surveyors are responsible for updating space use on a monthly basis. Make sure you are aware of and adhere to your departments space reporting guidelines and for each new project:

- Confirm the space being used for the project with the Principal Investigator (please note this may have changed from the space originally proposed on the PAF at the time of submission and / or the PAF may have listed ‘adequate space’).
- Notify your departmental space management group. Include the new Project/Grant number and the space being used to conduct the research.

Looking for Additional Information on Space Management?
Visit the Space Management intranet page: [http://msa.med.umich.edu/space-management](http://msa.med.umich.edu/space-management) for the Research Space Request Form, Medical School Research Space Policy, Space Reporting Tools.

Helpful Hint
Not sure of how space is reported and recorded or who to talk to in your area? You can find the ‘List of Space Survey Contacts by Department’ on the Space Management website.
Clinical Research Account Request Form

A Research Medical Record Numbers (RMRN) is required for projects paying for research subject billable professional (PC) and facility (FC) charges processed via MiChart. The RMRN is generated by MiChart and allows the clinical (professional and facility) charges to be billed to a sponsored project*. Each study with research specific billable charges should be assigned one RMRN account, the RMRN should not be used with any other study.

*Studies prior to MiChart keep their 7000 research account number.

The following should be completed prior to requesting a RMRN:

- The study billing calendar
- IRB application
- Establishment of the project shortcode

To request a RMRN, complete the Research Account Request Form found on the Clinical Research Billing Guidance (CRB) webpage.

Email the completed form with subject line: ATTENTION-NEW RMRN REQUEST – HUM (5 digit #) to ResearchSubjects@med.umich.edu.

Helpful Hint

Clinical Research Calendar Review & Analysis Office (CRAO) assists PI’s and study teams conducting clinical research and can provide guidance on the Billing Calendar and Clinical Research Billing.
Procurement

Procurement involves the processes used to request, order, audit and pay for goods and services. The Medical School uses the Purchasing Request Form, found in the M-Pathways Financials & Physical Resources System to document the request for and approval of research goods and services. Procurement procedures incorporate the use of a Tier 1 user, the individual(s) delegated by a project director to initiate the procurement of goods and services for their project, and a Tier 2 user, the individual(s) delegated by a department to procure the goods and services utilizing the appropriate buying method once the Request Form is approved. The Purchasing Request Form is utilized to ensure first-time quality, compliance with sponsor guidelines, to facilitate exception-based reconciling, and support a paperless work environment.

- Each department has service standards for the procurement process. Make sure you are aware of your departmental process.
- Unit administrators and supervisors are advised to run reports to “spot check” Purchase Forms not submitted, and Requisitions not received (see the Tools & Resources Section).

Procurement Procedures

Once a need for products/services is identified the Tier 1 fills out a Purchasing Request Form in M-Pathways completing all required fields, as well as any optional fields based on departmental business practice. Directions are in the MyLINC document titled: Create an ePRO Purchasing Request.

In addition to the MyLINC instructions, please note the following:

- One form per vendor must be used.
- Be sure to follow your department specific guidelines for the subject line field.
- The “Special handling” checkbox in NOT used.
- Apply expense to appropriate project/shortcode based on the research.
- Use the More Information box to communicate any specific instructions to the Tier 2.
- Use the Attachments tab to upload any quotes or other file from the vendor.
- Be sure to both *Save and Submit.*
When the Tier 1 user Saves and Submits the form it routes to the Tier 2 approval group. The Tier 2 user is notified of the Purchasing Request Form by e-mail, and can navigate to the form via the Weblink, or through their FINPROD worklist. Upon receiving a Purchasing Request Form, the Tier 2 reviews the purchase request and:

- Verifies the order is placed within the allowable project period (Refer to M-Reports).
- Verifies that adequate budget in proper budget category exists. If there are discrepancies or questions, contact the SAPOC prior to approving any orders.
- Reviews supporting document supplied by Tier 1.
- Determines whether additional approvals are required.
- If necessary, denies and returns to Tier 1 with comment(s) for revision(s). The comments should be concise and should be considered auditable.
- Determines which of the appropriate Buying Methods to utilize to complete the request.

Important!

P-Card use is strongly discouraged, and should only be used when no other purchase option exists.

Tier 2 user procures the goods / services and enters the order information (requisition, shipping information, backorder information if applicable) on the Purchasing Request Form and Approves the Purchasing Request Form and images the order confirmation as necessary (see Document Imaging / WebNow). When the Tier 2 user Approves the Purchasing Request Form an e-mail is automatically sent to the Tier 1 user informing the Purchasing Request has been approved.

Upon receipt of products/services the Tier 1 User:

- Verifies that the correct products/services have been received and that they are not damaged and/or have been completed.
- Follows-up with appropriate parties if there are issues with the product or service.
- Records the receipt of goods / services in M-Pathways.
  Find Casual Receiving Step-by-Step Procedures here.
- P-Card purchases can’t be received via Manage Requisitions; therefore, an alternative process should be used to verify purchases on P-Cards have been received. It is recommended that your P-Card reconciler attach the packing slip or a verification e-mail that the goods were received to the transaction in Concur.

Helpful Hint

All receiving is mandatory and must be done within 30 days or it will not be receivable in the system.
Procurement Reports

The following is a suite of procurement reports that can be run in the Query Manager to assist with monitoring procurement Users and procurement activity.

Report Names:

M_PR_PURCH_FORM_NOT_SUBMITTED  
M_PR_REQ_NOT_RECV  
M_PR_FORM_PURCH_BY_USER  
M_PR_FORM_PURCH_BY_PURCH_METH  
M_PR_FORM_PURCH_APPROVAL_GROUP  
M_PR_FORM_PURCH_APPROVERS  
M_PR_FORM_PURCH_APPROVER_USERS  
M_PR_PURCH_FORM_NOT_SUBMITTED

Helpful Hint

Report Form Navigation:

- Wolverine Access
- Faculty & Staff
- M-Pathways Financials & Physical Resources System
- Main Menu
- Reporting Tools
- Query
- Query Manager

OARS Access for Procurement Users:

Tier 1 (Form Creator) Users:
PR FORM PURCH USER [Financial Administration]  
PR CASUAL RECEIVING USER [Financial Administration]

Tier 2 (Procurement Approver) Users:
PR FORM PURCH APPROVER [Financial Administration]  
Secondary Security Access [Request Comments]  
FN User eRecon [Imaging]  
ProjectGrantReports [M-Reports]

Procurement Receivers:
*PR CASUAL RECEIVING USER  
*This role is not automatically assigned with any of the other PR FORM PURCH roles and so must be requested in addition. This role can be requested and removed via the OARS process. Users must be assigned either the PR FORM PURCH USER or PR EPRO USER role.
Manage Project

Once a sponsored project has been established it is important to partner with the PI in managing their project. Project management can be daunting and involve many moving parts and nuances. Although the PI is responsible for the overall operations of their project, the support research administrators provide is critical in the post-award management of the project. Research Administrators need to be prepared to provide advice and support in:

- Managing and monitoring budgets to ensure guidelines are followed.
- Providing fiscal oversight by monitoring revenue and project expenditures.
- Assisting with the management of research staff, including updating effort, as allowable per sponsor guidelines as needed.
- Providing guidance with the preparation of reports to funding agencies.
- Executing Post-Award Change Forms, No-Cost Extensions and other post-award project changes as necessary.

Research Administrators should discuss post-award project management support needs with their faculty so everyone has a clear understanding of the level of support provided.

Helpful Hint

ORSP’s Manage Project webpage has information on Managing Budgets and Staff, Travel, Post Award Changes, Financial Support, and other information to help investigators and research administrators successfully manage projects.
Budgets – COMING SOON

COMING SOON!
Revenue

Payment Types

<table>
<thead>
<tr>
<th>Payment Type</th>
<th>Revenue Received By</th>
<th>Revenue at Closeout</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter of Credit</td>
<td>Automatic monthly allocation</td>
<td>Returned to Sponsor</td>
</tr>
<tr>
<td>Cost Reimbursable</td>
<td>Invoice</td>
<td>Returned to Sponsor</td>
</tr>
<tr>
<td>Advance Payment</td>
<td>Payment at time of award</td>
<td>Returned to Sponsor</td>
</tr>
<tr>
<td>Pay Schedule</td>
<td>Direct Payment and / or Invoice</td>
<td>Returned to Sponsor</td>
</tr>
<tr>
<td>Fixed Price</td>
<td>Varies</td>
<td>Retained</td>
</tr>
</tbody>
</table>

Letter of Credit (LC)
LC Payment Type projects receive revenue from a Letter of Credit mechanism. **Billing for Letter of Credit Revenue:** Letter of Credit Payment Type projects do not require invoicing and receive monthly revenue equal to that month’s expenses by an automatic allocation run during the close of that month’s business.

Cost Reimbursable (CR)
CR Payment Type projects receive revenue credit when a sponsor invoice, based on the actual costs expended by the University at the time of invoicing, are sent to the sponsor. **Billing for Cost Reimbursable Revenue:** CR project invoices are generated automatically and frequency is based on the terms of the award (e.g. monthly, quarterly, semi-annually, or other specified times).

Advance Payment (AD)
AD Payment Type projects receive revenue when payment is deposited, generally at the time of award when the project grant is established. **Billing for Advance Payment Revenue:** Advance Payment projects do not require invoicing and receive revenue in advance of project expenditures.

Pay Schedule (PS)
PS Payment Type projects receive revenue (1) when a sponsor issued payment is received and deposited or (2) revenue credit when an invoice is issued and sent to the sponsor. Payments and invoicing are based on terms and a schedule that is agreed upon at the time the project grant is established. The payment schedule could be based on dates during the award period or completed project milestones (e.g. enrolling a subject, submitting a progress report). **Billing for Pay Schedule Revenue:** PS Payment Type projects may require sponsor invoicing, may receive direct payments for milestone or other project activities, or may contain a combination of both direct payment and invoicing for a single project. It is important to know and adhere to the pay schedule requirements for a project to ensure all project revenue is received.
Fixed Price (FP)
Fixed Price Payment Type projects receive revenue by one or more of the mechanisms listed above. However, with a Fixed Price agreement, the sponsor agrees to pay the University a fixed amount for deliverables. The payment amount does not depend on the expenditures (resources and time) charged to the project. **Billing for Fixed Price Revenue:** Fixed Price Payment Type projects may receive revenue in advance of the project, may require sponsor invoicing, may receive direct payments for milestone or other project activities, or may contain a combination of payment types for a single project. It is important to know and adhere to the pay schedule requirements for a project to ensure all project revenue is received.

**Helpful Hint**
The project **Payment Type** can be found in the project header information section of the Project Grant Budget Status Report in M-Reports.

Project Grant Revenue Allocation

The following Payment Types allocate revenue at the parent PG and subaccount PG levels:
- Letter of Credit (LC)
- Cost Reimbursable (CR)

The following Payment Types typically allocate revenue at the parent PG level:
- Advance Pay (AD)
- Pay Schedule (PS)
- Fixed Price (FP)

For Payment Types that allocate revenue to the parent PG, project revenue may exceed the parent PG budget. Revenue can be transferred to subaccounts by journal entry during the project period or is transferred to the subaccount(s) at close-out.

The Funding Source section of the Project Grant Budget Status Report contains revenue information:

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Revenue</th>
<th>Expended</th>
<th>Revenue/Expense Balance as of last month</th>
<th>Additional Revenue since last month closed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored</td>
<td>$75,000</td>
<td>$40,589</td>
<td>$34,411</td>
<td>$0</td>
</tr>
</tbody>
</table>
Revenue at Close-Out

Non Fixed Price Awards with a Revenue Balance
For all projects not identified as fixed price awards, any revenue remaining at the end of the project must be refunded to the sponsor. These funds are identified on the Financial Status Report as ‘Return in Unexpended Revenue to the Sponsor’.

Fixed Price Awards with a Revenue Balance
Fixed Price Agreements retain unspent funding at the completion of the project. The remaining unspent balance, if less than twenty percent of the total budget, may be transferred to a departmental discretionary chartfield. If the balance is greater than twenty percent of the total budget, only the direct cost portion of the balance is retained by the department. These funds are identified on the Financial Status Report as a ‘Fixed Price Balance’.

Revenue Deficit
Departments must cover any revenue deficit by providing a department discretionary chartfield combination at the time the Closeout Report is completed by Sponsored Programs.
**Invoicing**

Sponsored Projects invoicing and collection is done by the Shared Service Center (SSC) Accounts Receivable (AR) Team. The Shared Service Center Accounts Receivable Team performs the following functions:

- **Invoicing** - The invoicing schedule is determined by the Sponsor Programs Customer Service Coordinator and is based on award type and billing requirements in the agreement.

- **Delinquent Account Follow-up** – SSC Accounts Receivable collectors work with departments and the sponsor to resolve payment issues in a timely manner. Any uncollected receivables at the end of the project are the responsibility of the department so it is important to monitor outstanding invoices and follow-up with the sponsor promptly to resolve discrepancies.

**Requesting a Sponsor Invoice**

Sponsor Invoices may be requested by emailing BITeam@umich.edu.

The invoice must contain the following information:

- Sponsor Billing Address
- Name of the PI
- Date
- Project Grant Number
- Description of Service
- Total Amount Due

SSC Shared Service will process the request and submit the invoice to the sponsor for payment. The requestor of the invoice receives an email notification with a direct link to CaseConnect for the status of the request.

When the AR invoice is entered into the system, the project receives the revenue immediately via an Accounts Receivable JE (BI Journal). Revenue that has been booked to a project by invoice does not guarantee that the Sponsor will pay the invoice. To determine whether or not a sponsor has paid a particular invoice, it is necessary to monitor the status of the invoice.
Monitoring Payment Status of Invoices

The Outstanding Receivables report in M-Reports will show open invoices and the number of days the invoice has been outstanding or open. Payment status can also be found on the P/G Budget Status/Activity report in M-Reports in the Funding Source section. The Revenue total reflects payments received and invoices sent to date. The Outstanding Invoices Receivable amount indicates billed invoices the sponsor has not yet paid.

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Revenue</th>
<th>Expended</th>
<th>Revenue/Expense Balance as of last month closed</th>
<th>Additional Revenue since last month closed</th>
<th>Outstanding Invoices Receivable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored</td>
<td>$60,000</td>
<td>$38,474</td>
<td>$21,527</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Cost Sharing</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$20,000</td>
</tr>
</tbody>
</table>

Depositing SSC Accounts Receivable Invoice Payments

SPG 519.03 Cash Management Policies requires immediate deposit of payments received. If an SSC invoice payment is received in the department/unit, deposit the check to the following chartfield:

- **Account** 615560
- **Fund** 99500
- **Dept** 00500
- **Program** 90050

Please send an email to ARcollections@umich.edu letting the SSC AR Team know that a check was deposited, the invoice number and the cash receipt number for the deposit. This allows the payment to be posted to the invoice in a timely manner. Do not deposit the payment to the project grant (sponsored project chartfield) as this results in duplicate revenue to the project. If payment for an AR invoice is inadvertently deposited to the project grant contact ARCollections@umich.edu for payment correction.
Collection on Outstanding Invoices
Invoice payments are due 30 days after the invoice has been processed. The collection process begins once an invoice is past due. Sponsors will receive monthly past due notices until payment is received and the balance is $0. The SSC Accounts Receivable collector begins contacting the sponsor when accounts are between 30 and 60 days past due. Collection status inquires can be sent to gencollections@umich.edu and should include the sponsor and invoice number.

Sponsor Contact Regarding Outstanding Invoices
The SSC Sponsored Collector should be notified of any sponsor communication regarding outstanding invoices so the information can be recorded in the Accounts Receivable system. Email information to spres.coll@umich.edu and include the project grant and invoice number.

Viewing Deposits for AR Invoices
M-Pathways Financial users can view copies of deposits received and applied by the Shared Service Center (SSC) to an invoice on the Item Activity Summary page which contains an Imaged Document link. The link displays an imaged view of the deposit that was received and applied.

OARS Access for Viewing AR Invoices:
FN RECONCILIATION USER
FN RECONCILIATION VIEWER

Helpful Hint
Navigation:
- Wolverine Access
- Faculty & Staff
- M-Pathways Financials & Physical Resources System
- Main Menu
- Accounts Receivable
- Customer Accounts
- Item Information
- Item Activity Summary

You must enter a Business Unit
Federal Sponsored Activity = SPFED
Non Federal Sponsored Activity = SPNON

Customer ID = Project Grant
Cost Sharing

Cost sharing occurs when an Investigator contributes resources to a sponsored project beyond the amount funded by the sponsor. Cost sharing is considered a **Commitment** if it is a stated requirement of the sponsor (**Mandatory** or when the Investigator proposes and quantifies additional support in the proposal even if the sponsor does not require it (**Voluntary**). In either instance, the commitment is outlined in the Proposal Approval Form (PAF) in section 3. Budget / UM Cost Sharing, noted on the Project Award Notice and a cost share shortcode is established by Sponsored Programs to track the commitment.

<table>
<thead>
<tr>
<th>Cost Sharing</th>
<th>Committed</th>
<th>Uncommitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mandatory –</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsor Requires (also called “Match”)</td>
<td>Mandatory Committed</td>
<td>Mandatory Uncommitted</td>
</tr>
<tr>
<td></td>
<td>Sponsor required and we agreed</td>
<td>This doesn’t exist…</td>
</tr>
<tr>
<td></td>
<td>Quantified –</td>
<td>If the sponsor required, we had to agree as a condition of award</td>
</tr>
<tr>
<td></td>
<td>specific value ($$ or % effort)</td>
<td></td>
</tr>
<tr>
<td>Voluntary –</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsor didn’t require, we promised</td>
<td>Voluntary Committed</td>
<td>Voluntary Uncommitted</td>
</tr>
<tr>
<td></td>
<td>Sponsor didn’t require; we offered</td>
<td>Either (1) the sponsor did not cover but we provided OR (2) an item provided with no specific value</td>
</tr>
<tr>
<td></td>
<td>Quantified –</td>
<td>Non-Quantified –</td>
</tr>
<tr>
<td></td>
<td>specific value ($$ or % effort)</td>
<td>No precise value</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Salary over compensation cap, providing a piece of equipment)</td>
</tr>
</tbody>
</table>

Where to find on the PAF: Section 3. Budget / UM Cost Sharing

Included on the PAN / PAC: **Yes**

*If Awarded, UM P/G cost share budget & account associated with the sponsor P/G established by Sponsored Programs*

Where to Find on the PAF: Section 3 Budget / Other UM Commitments

Included on the PAN / PAC: **No**

*If Awarded, UNIT may request a (zero budget) UM P/G cost share account associated with the sponsor P/G to track expenditures*
Mandatory Committed Cost Sharing
When cost sharing is “mandatory,” the requirement for cost sharing is described in the proposal application guidelines. If the sponsor is silent about cost sharing or states that cost sharing is “encouraged,” cost sharing is not considered mandatory. The sponsor may require a certain percentage/type of cost sharing or that applicants “match” the sponsor’s contribution. Any quantifiable cost sharing described in the proposal by the investigator becomes a condition of the award and must be documented and reported to the sponsor.

Voluntary Committed Cost Sharing
Cost share is “voluntary” when an investigator describes a quantifiable amount of contributed resources to the project in the proposal even though the sponsor does not state in the guidelines that cost sharing is required. UM views any voluntary cost sharing described at the proposal stage as “committed” cost sharing at the award stage. This means that any quantified cost sharing described in a proposal submitted to a sponsor becomes fiscally and/or programmatically auditable and must be documented and reported to the sponsor as needed if the proposal is funded.

Voluntary Uncommitted Cost Sharing (Other UM Commitment)
Voluntary uncommitted cost sharing refers to any effort or resources contributed to the sponsored project beyond that which is committed and budgeted for in a sponsored agreement. Voluntary uncommitted cost sharing is not included in the proposal budget and not included or not quantified in the narrative (e.g. the PI will provide additional resources as needed). Voluntary uncommitted cost sharing is outlined in the Proposal Approval Form (PAF) in section 3. Budget / Other UM Commitments. Other Commitments are not captured on the Project Award Notice and no cost share shortcode is established by Sponsored Programs.

Non-UM Cost Sharing and Other Commitments
Non-UM cost sharing and Other Commitments refers to projects which include non-UM contributions (e.g. time, resources, or space by an entity off campus such as the VA or local community organizations. Non-UM Cost Share and Other Commitments information is located on the PAF in section 3. Budget / Non-UM Cost Sharing and Other Commitments. No cost share shortcode is established by Sponsored Programs however documentation from an appropriate official certifying the commitment was met is required at closeout.
Cost Share Budgets

Committed Cost Share – Allocated Budget
At the time of award budgets are allocated and shortcodes are established in the financial system for all Committed Cost Share (as indicated on the PAF in section 3. Budget / UM Cost Sharing and documented on the PAN). The Cost Share budget should align with the PAF Cost Share and the Cost Share documented on the PAN. Notify the ORSP Project Representative of any cost share discrepancies immediately.

Note: all cost share commitments are entered as a budget representation of the PAF Commitment (e.g. % effort commitments are represented the same way salary & fringe $$ commitments are). In some instances, it may be necessary to adjust the cost share budget commitments to more accurately reflect non-dollar commitment amounts by working with the ORSP Project Representative.

Voluntary Uncommitted Cost Share (Other UM Commitment) – No Allocated (zero) Budget
Voluntary Uncommitted Cost Share is not recognized on the PAN and does not have budget or a shortcode established in the financial system at the time of award. However, at times, a Unit may find it necessary to track internal expenses related to a specific sponsored project even if no Committed Cost Share was submitted to the sponsor and no UM Cost Sharing Commitment was indicated in the budget section of the PAF. In these instances, the unit is responsible for requesting establishment of a cost share chartfield.

Important!
Uncommitted Cost Share PGs (Other UM Commitments requested by unit) do not have a budget entered in the financial system which results in a negative Projected Balance amount in M-Reports. To prevent a negative projected balance amount, you can add a cost transfer code Unit Defined Commitment.

Helpful Hint
The PAN may include a CSTSH indirect cost (IDC) commitment.
Although the IDC commitment is listed on the PAN, IDC cost share budget is not entered and IDC cost share expenses are not charged.
Cost Share IDC is imputed (or credited as an expense) to the cost share by sponsored programs at closeout.
Meeting Committed Cost Share Requirements

- If the cost share committed is effort, create a PAR to allocate the effort on the cost share shortcode.
- If the cost share committed is for supplies, services, equipment or other goods, make sure cost share information is communicated to the PI, lab staff, and Tier 2 and they understand the purpose of the cost share account and that they are clear on what it can be used for.
- During the project period monitor cost share expenditures to determine if the required cost share commitment is being met.

Important!
At the end of the project, if the cost share commitment is not met, expenditures on the sponsored fund (fund 20000) will be moved to the cost share (fund 10000) to meet the cost share requirement. This can result in sponsor funds being de-obligated back to the sponsor so it is important to monitor and meet all cost share commitments throughout the duration of the project.

Funding Cost Share Chartfields
Units are responsible for transferring revenue to cost share shortcodes and should pre-determine the point during the project in which the transfer will occur.

Cost Share Tools & Resources

Overview of Cost Sharing
Cost Sharing Requirements & FAQ
Handling Salary Over the Cap
COMING SOON!
Monitoring & Reconciling Expenditures

The Medical School utilizes M-Pathways eReconciliation, an online method for reviewing and reconciling financial transactions posted to the General Ledger to monitor and reconcile project expenditures. Similar to the Statement of Activity reports, the SOA Detail page displays summarized journal activity. The standard process developed by the Medical School focuses on exception reconciling and electronic document retention. Beginning in April 2015, the University transitioned to a Shared Services Center (SCC) model. While the Medical School and Health System are currently considered, out-of-scope, many of the system updates do impact our work, especially the SOA and Gross Pay Register (GPR) Reconciliation. To reconcile expenditures and ensure they are appropriate and within guidelines:

- Review the SOA Reconciliation Transactions List to understand which items are auto-reconciled.
- The reconciliation process should be completed monthly after the business officially closes.
- All transactions should be reviewed to ensure that expenses and revenues are accurate, timely, complete, allowable, and properly documented.
- Transactions that have been auto-reconciled cannot be un-checked, therefore SAPOC’s are encouraged to maintain a list of items that require follow-up. Additionally, notes can be added to the transaction line in eRecon.
- Reconciliations that are auto-reconciled should be reviewed by a person who is familiar with the activity and related expenses.
- The Principal Investigator is responsible for reviewing the expenses to ensure appropriateness toward their research.
- There should be proper separation of duties between reconciler, purchaser, and requestor of goods.
- Unreconciled items from prior months should be revisited for resolution or updates.
- Unit administrators and supervisors are advised to run reports to “spot check” unreconciled transactions. Business objects reports are available to assist (see the Tools & Resources Section).
- The SAPOC is responsible for verifying and marking items that are not auto-reconciled.

Important!

All auto-reconciled activity must be reviewed for appropriateness and any expenditures not system auto-reconciled must be reconciled by the SAPOC.
Navigate to expenditure data

- Wolverine Access
- Faculty & Staff
- M-Pathways Financials & Physical Resources System
- Main Menu
- General Ledger
- eReconciliation

Enter the Project/Grant number, and the time period for which you are reconciling, click Search and use the blue buttons to navigate through the reconciliation process below.

*Use the blue buttons to navigate through the reconciliation process below.*

During the reconciliation process, it may be necessary to view imaged documents. There is a View Documents column where certain types of documents can be found (any images created by the Tier 2 or SAPOC). For some items, such as JE’s, or invoices that are submitted directly from the vendor to Accounts Payable, the image can be viewed by clicking on the Journal ID, instead of the View Documents column, and then selecting View Imaged Document.

Helpful Hint

After clicking on each blue tab, you can customize the columns based on your personal preferences by clicking on the “Personalize” link. There are 5 five columns that do not pertain to out-of-scope SSC Units: Exception Type, Assigned Reconciler, Resolution Type, Reason Code, and Status. You may wish to hide those columns.
**Reconcile Payroll activity– Payroll Summary Tab**

Review the Payroll Summary (For GRP transactions – these items will be auto-reconciled), keeping the following in mind as to which items need to be reviewed:

- Off-Cycle Salary, Deduction, and Tax Transfers
- Fringe Benefits (can be viewed in M-Reports)
- Off-Cycle Manual Check
- Reversed Payroll
- Other Earnings Codes = WCP, MDB and REB

For GPR transactions – the following rules will cause an exception (not marked as reconciled), and require you to review and mark as reconciled:

- Comp Rate - Comp rate on pay check doesn't match comp rate on job data
- Pay Line - Direct entry by Payroll Office into the M-Pathways Payline page, which feeds into an employee’s paycheck
- Time Sheet ShortCode - Deptid of override ShortCode on Timesheet page doesn't match the Deptid of the Empl Record Number for the job from which the employee is being paid
- Time Approver - Approver's org group doesn't match the org group of the Empl Record Number for the job from which the employee is being paid
- Additional Pay - Additional pay doesn't match additional pay workflow or additional pay entered in HR system
- TRC/Earncode not Equal - The time reporting codes/hours on the timesheet page doesn't match the earnings codes/hours on the employee's paycheck

For salaried monthly and bi-weekly employees, if the below statements are true, the item will be marked as reconciled:

- If the comp rate on check matches the comp rate on the job data table
- If there was no direct entry by payroll which feeds the employees paycheck
- If the department did not override the ShortCode on the timesheet page
- If the approver's org group matches the Empl Rec Number org group from which the employee is being paid

Add notes and upload images for specific transactions if necessary. Examples would be e-mail communication regarding staff changes, payroll corrections, etc. See [WebNow for eReconciliation](#) instructions for information on document imaging.
Reconcile Voucher activity – Voucher Detail Tab

It is likely that many of the transactions on the Voucher Detail Tab will be auto-reconciled. A full list can be found here.

- Review the Requestor ID field for each line item to ensure the unique name of your departments Tier 2 name(s) is listed. If this field is populated and correct, no further action is required. Any discrepancies should be investigated.
- If the Requestor ID field is blank, investigate further to ensure the expense is accurate and properly documented. This may require calling/e-mailing the vendor.
- Review the Received By field to ensure the unique name of the appropriate Tier 1 person is listed. Investigate any discrepancies (note, based on your departmental procedures, you may need to maintain a master spreadsheet of all Tier 1 and Tier 2 names and unique names).
- Mark each line item as reconciled when appropriate.
- Add notes if necessary.
- Upload images as necessary, keeping in mind that if a document is already available in a central system, there is no requirement to upload in eRecon.

Helpful Hint

Helpful Hint: For Service Unit Billings (SUB), the Requestor ID field will not be populated, but you can verify the requestor name by reviewing the SUB Requestor Unique Name column (effective 01/01/2014).

Reconcile Student/Financial Aid- SFN Detail

- Ensure student names and dollar amounts are valid
- Mark as reconciled when appropriate
- Add notes and upload images as appropriate

Reconcile AR Billing- AR/Billing Detail Tab

- Mark validated items as reconciled
- Add notes and images as appropriate

Reconcile SOA- SOA Detail Tab

- Review all unreconciled line items for accuracy and validity
- Mark as reconciled when appropriate
- Add notes and upload images as necessary
Reconciling (Patient) Subject Activity & Clinical Trial Revenue

Verifying subject enrollment and revenue
Is accomplished through your departmental process for tracking enrollment. Another option is to use the Visit Management feature in MBECT (not institutionally required, but is available as an option)

Reconciling subject charges
Review the Report 2 Web (R2W) from MiChart to ensure the sponsored project and the patient/insurance were billed correctly. The reports are available on the 2nd of every month for activity of the previous month. Study coordinator and post-award coordinator should keep in close contact to coordinate the R2W review and the eReconciliation process. The post-award coordinator should be made aware of any corrections that have been submitted, and should not check off the boxes in eRecon as reconciled until the expense/revenue has been verified.

Imaging checks
If a check is taken directly to the Cashier’s office for deposit, only the deposit receipt will appear in eRecon. If the sponsor’s back-up documentation is printed out and submitted to the Cashier’s office along with the check, it will be imaged and appear in eRecon. Therefore, whenever possible, image both the check and the back-up documentation (if applicable). The reconciled box in eRecon should not be marked as reconciled until someone with first-hand knowledge of the project has reviewed the revenue and sponsor back-up documentation for accuracy. If your department is using MBECT the image can be uploaded there as well.
eReconciliation Tools & Resources

My LINC eReconciliation documents providing information on how to access and interpret eReconciliation data including:

eReconciliation: SOA Detail
Learn about the summary journal data that appears on your Statement of Activity (SOA).

eReconciliation: Journal Entry Detail
Learn how to view the journal entry transaction pages for reconciliation detail.

eReconciliation: Voucher Detail
Learn about the procurement voucher data that can help you reconcile Purchase Order (PO), Non-PO, P-Card, and Service Unit Billing transactions.

eReconciliation: Payroll/Benefit Detail
Learn about the fields useful for reconciling PYB, PYM, and PYW journals.

eReconciliation: Student Financial Details
Learn about the fields useful for reconciling SFN journals.

eReconciliation: Accounts Receivable/Billing Detail
Learn what information to use as reconciliation detail for accounts receivable items or billing invoices.

Unit administrators and supervisors are advised to run reports to “spot check” unreconciled transactions by running the CMB eReconciliation by Project Grant Business Objects Report:

  Wolverine Access
  ➢ Faculty & Staff
  ➢ U-M Data Warehouse
  ➢ Public Folders
  ➢ UM-Maintained
  ➢ Financials
  ➢ FN06 ProcurementCMB eReconciliation by Project Grant

eReconciliation User Access
Request the FN RECONILATION VIEWER role in the Online Access Request System to provide M-Pathways eReconciliation access.
Unit Defined Commitment (UDC)

M-Pathways Unit Defined Commitments (UDCs) provide a way to add encumbrances (i.e., revenues or expenses) not yet accounted for by a central system process for your department or project/grant. UDCs, along with Real-Time Financials estimates, allow you to see more accurate "bottom-line" projected amounts on financial reports, such as Project/Grant Budget Status in M-Pathways, Business Objects, and M-Reports. Departments should develop specific criteria for when a UDC is appropriate. It is recommended that UDCs are not used for items that will be updated in Real-Time Financials in a short time frame (see Appendix-Frequency of Updates in RTF).

UDC User Access
Request the GL UNIT DEFINED COMMIT USER role in the Online Access Request System.

Entering UDCs
Can be accomplished in M-Pathways online or by upload:

- **Online**: best used to enter a single UDC. This method allows you to select a Shortcode and an Account Value as a way to enter the Charfields for the UDC. Find step-by-step instructions for Entering a Unit Defined Commitment online here.
- **Upload**: best used to enter multiple UDCs. Find step-by-step instructions for Using the Unit Defined Commitments Load Template and the UDC Load Template here.

M-Pathways Unit Defined Commitments automatically creates a corresponding commitment for indirect cost (IDC) when a UDC is entered for a sponsored project/grant (i.e., those beginning with F, N, or M). The amount of the auto-calculated IDC UDC is based on the IDC rate of the project/grant. ENTER DIRECT COST ONLY.

UDCs refresh in M-Reports three times per day at 7:30 a.m., 12:30 p.m. and 5:30 p.m.

Helpful Hints
Need help finding an account code? Visit the Valid Account List Spreadsheet.

To have the **End/Pay Date column** on the UDC Template default to the last of the month enter the following formula: EOMONTH(E2,1) and the column will automatically update to the last day of each month.
Suggested uses for UDCs

- To encumber substantial recurring costs that can be estimated with some degree of accuracy that are not otherwise captured in the financial reporting system (e.g. monthly animal per diem).
- To set aside funds for significant one-time expenses that will be incurred during a project budget period based on conversations with PI (e.g. DNA Sequencing charges. PI indicates that significant DNA sequencing charges will be incurred in the third quarter of a budget period).
- To encumber significant purchases that will not show up in the M-Reports “Purchasing Commitments” column (e.g. Fisher Strategic Supplier Program purchase. PI purchases 3 400BX 208-230V ULT + W/Racks @ $9,851.18 each for a total cost of $29,553.54. Since this is processed using a shortcode via the Strategic Supplier Program approval process, no purchase order is generated therefore, there is no entry added to the “Purchasing Commitments” column of the M-Reports PBSR).
- To encumber temporary employees (e.g. a PI has hired a temporary employee who will work 40 hours/week @ $13/hour from 06/01/13 – 08/31/13. UDC can be formatted so that monthly (or bi-weekly) amount is released at the end of each pay period.

Managing, Updating, and Releasing UDCs

The Manage Unit Defined Commitments page in M-Pathways allows you to search for, view, and update your commitments (UDCs) in a grid. From this grid, you can work with one or more commitments directly in the system without having to navigate to each one individually or upload a spreadsheet. Find step-by-step instructions to Manage and Update Unit Defined Commitments here.

A UDC must be released to avoid double-counting the committed amount and the actual revenue or expense. Each UDCs should include “End/Pay Date” to ensure commitments “drop off” the PBSR.
UDC Tools & Resources

Add a Commitment

Update a Commitment

Using the Unit Defined Commitments Load Template

Creating the data file

Uploading the data file

Verifying the Results of the Upload Process

Troubleshooting Unit Defined Commitment Load Errors

Searching for Existing UDC Commitments

Updating Commitments

Understanding UDC Dates

Options to Release UDCs

Manage UDC Field Descriptions

Related Reports
Subrecipient Monitoring

A relationship with a subrecipient is documented in a formal agreement that is negotiated on behalf of the University of Michigan and an authorized representative of the subrecipient organization. OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) (“Uniform Guidance”), specifically §200.331, requires pass-through entities to monitor the activities of subrecipient organizations to ensure that the subaward is in compliance with applicable Federal statutes and regulations and terms of the subaward. Post-Award Subrecipient Monitoring refers to day-to-day activities undertaken to monitor scientific progress and billing of an active subaward. The Office of Contract Administration (OCA) is responsible for preparing and executing outgoing agreements. The PI is responsible for monitoring the subrecipient’s (subcontractor’s) performance and costs by:

- Maintaining regular contact with the subrecipient PI regarding all technical aspects of the project.
- Ensuring that deliverables required per the statement of work are being completed and provided.
- Reviewing and approving subrecipient invoices in a timely manner.
- Certifying that work performed by the subrecipient is being completed and is acceptable (submitting concurrence coversheets in a timely manner).
- Informing OCA of any changes in the subaward agreement (e.g. dollar amount, award period etc.)
- Communicating any deliverable or performance related issues to OCA.

Resources

Office of Contract Administration

Federal Subrecipient Monitoring Guide
Federally Sponsored award recipient programmatic and financial monitoring guidelines.

Federal Subrecipient Monitoring Guide - Appendix
Subrecipient monitoring roles and responsibilities.
Clinical Research Charges – COMING SOON

COMING SOON!
Human Subjects Incentive Program (HSIP)

Research Subject Incentives are payments made to individuals to compensate them for participation in research projects. The Human Subject Incentive Program (HSIP) in the Treasury Office is responsible for the distribution, reporting, and monitoring of subject incentives. The University permits reasonable cash payments or other types of incentives to subjects as a means of compensation for participation in research, as long as the following criteria are met:

- Payments are requested through the approved HSIP system.
- Payment arrangements are specifically approved in advance by the relevant Institutional Review Board (IRB).
- Arrangements are made by the principal investigator to assure proper accounting of payments made to subjects for fiscal accountability and federal tax purposes with due consideration for the privacy and confidentiality of the subjects.
- Unused funds allocated for payments to subjects must be accounted for at regular intervals and returned to the funding source to ensure proper controls and accounting.
- Undistributed tangible incentives, such as t-shirts and trinkets remain the property of the University and should be disposed of in accordance with Standard Practice Guide Section 520.1, Acquisition, Use and Disposition of Property.

Helpful Hints

Navigation for submitting a HSIP payment request:
- Wolverine Access
- Faculty & Staff
- Human Subject Incentive Payment Request

Navigation for HSIP Reports:
- Wolverine Access
- Faculty & Staff
- U-M Data Warehouse (BusinessObjects)
- Public Folders
- UM Maintained
- Financials
- Human Subject Incentive Pymts

Resources -

Visit the HSIP Home Page for information on HSIP Training Sessions, Forms, Study Coordinator & Administrator Resources, Contacts and Additional Resources.
Post-Award Change Request (PACR) Form

To submit requests for changes to active, funded projects complete the Post-Award Change Request Form and submit the form with required approvals and documentation via the “Request ORSP Action” function in eRPM. The Post-Award Change Request Form Reference Guide provides instructions for completing and routing the form, a description of the specific types of requests and gives information regarding the approvals required for each type of request. The PACR Form covers the following types of changes:

1. Uniform Guidance Monitored Costs (formerly A-21) (Federal funds only)
2. Award Reduction / De-obligation
3. Carry Forward of Funds
4. Cost Sharing Reduction
5. Rebudgeting Requiring Sponsor Approval
6. Retroactive Pre-Award Costs (Federal FDP/RTC funds only)
7. Special Purpose Equipment not in Sponsor-approved Budget (Federal funds only)
8. General Purpose Equipment (Federal funds only)
9. Purchase of Equipment in Last 3 Months of a Project
10. Absence of PI of 90 Days or More
11. PI/Key Person Change (Requires Medical School Approval)
12. Reduction in Effort Requiring Approval
13. Change in Scope
14. Early Termination / Close Out
15. No Cost Time Extension
16. Transfer to New Department ID (Requires Medical School Approval)
17. Transfer to New Institution (Requires Medical School Approval)
18. and of course, "Other" (Please explain in form) (May require Medical School Approval)

If your request requires Dean/Director or designee (Medical School Approval) please submit the completed PACR form, along with the required supporting documentation to: msgrants@umich.edu. The Medical School Grants Office will process the request and ‘Request ORSP Action’ in eRPM with an email notification to the PACR requester.

Important!

ORSP is unable to approve requests if required certifications or approvals (e.g., PEERRS, IRB, IACUC, FCOI etc.) are expired or pending.
Document Imaging / WebNow

WebNow is a tool that enables units, at their discretion, to create an electronic version, or “image”, of important documentation that pertains to transactions. Per University guidelines, if supporting documentation is available via a central imaging system, it is not necessary to save or print a copy for your unit records. See the Document Retention Aide to identify which types of documents are already held in a central imaging system.

WebNow can help you:
- Retain documents for business purposes
- Find information quickly
- Avoid problems due to missing records
- Provide easy remote file access

**Tier 2 Users**

Documentation related to all purchases from vendors that do not have a strategic contract with the University of Michigan are imaged by Accounts Payable. It is not necessary for the Tier 2 person to image those.

Documentation related to purchases from vendors that do have a strategic contract with the University of Michigan are not imaged by Accounts Payable, and do need to be imaged by the Tier 2 person. You can find more information on Strategic Contracts here: [http://procurement.umich.edu/buying/buying-methods/strategic-contracts](http://procurement.umich.edu/buying/buying-methods/strategic-contracts).

**eReconciliation Users**

During the reconciliation process, there may be items related to a specific transaction that should be captured electronically (e.g. e-mails authorizing a purchase, e-mails related to a JE, or Financial Aid Item Type (FAIT) forms).

If you are interested in using WebNow contact Imaging Services to get started.

**Important!**

Imaging cannot be used to capture any information related to patient (subject) billing or clinical-related documents from the University Health System.
Internal Transfer of Grants / Contracts

There may be instances when it is necessary to internally transfer a Grant or Contract to a new school/college, department, institute etc. One example is when a Principal Investigator transfers to a new department and wishes to have the management of their award moved to the department as well. Once the Principal Investigator notifies his or her unit of the potential transfer, transfer agreement from the receiving unit should be confirmed. Internal Transfer of Grants / Contracts typically do not require sponsor approval. Once agreement has been determined a PACR Form Requesting Transfer to a New Department ID is completed.

All requests must include the following information:

- The new department name and Dept ID number
- The effective date of the transfer
- Contact information for the current and new Primary Research Administrator and Primary Post-Award Contact

Internal Transfers require the approval of:

- The Principal Investigator
- Department Chair / Unit head of both the current and new department / unit
- The Dean / Director of the both the current and new department / unit

Additional considerations for transfer projects:

- Coordination of transferring financial support, including addressing any updates to cost sharing commitments
- Coordination for transfer of equipment
- Transition plan for project staff
- Informing collaborators

Important!

Dean/Director (Medical School) approval is required on the Post-Award Change Request Form to initiate a Transfer to a New Department ID.

The PACR, signed by the PI and Department Chairs / Units should be sent to msgrants@umich.edu with all supporting documents for review and approval.
Institutional Transfer of Grants / Contracts

There may be instances when it is necessary to transfer a Grant or Contract to a new institution, one example is when a Principal Investigator is leaving the institution. The decision to relinquish a grant/contract should be discussed with and agreed to by the Department Chair, and the Chief Department Administrator. All parties should keep in mind that awards are made to the institution, not the PI. When reviewing a PI's request to transfer their grants, the Department/Unit should protect the interests of the institution.

The Department/Unit should consider the following transfer principles:

- Original grantee institution must be willing to transfer (UM has the right to retain the grant/contract under certain circumstances)
- Sponsor has the right to disagree
- Facilities and resources at new institution must be adequate
- No significant changes in the research should be required due to the move

Best Practices:

- Departments should establish internal policy on handling institution transfer of grants/contracts. Communication amongst the interested parties is very important.
- Careful consideration should be made before agreeing to transfer grants that require follow-up visit for study subjects, are nearing the project end date, are on the brink of discovery, or where the majority of the work still needs to take place at the University of Michigan.

Procedures:

- Review the sponsor requirements and cost sharing compliance to determine if institutional transfer of the grant is allowed.
- If institutional transfer of grant is allowed by the sponsor and approved by the PI and department Chair, the following steps should be taken:
  - Work with PI, department, and HR to determine the future plans for the research staff and students. Ideally, this should happen at least three months before the PI end date to allow time for Reduction-In-Force of staff, if necessary (remember to financially account for any potential vacation payouts).
Discuss known future expenses with the PI and project team, and add Unit Defined Commitments as necessary. Re-iterate the importance of including all expenses, even if they are only estimates.

Inform Tier 2 of the pending grant / contract transfer and any potential impact to procurement for the remainder of the project.

Contact any subcontracts and obtain estimates for any charges/invoices that are still outstanding. Notify them not to bill past the anticipated end date and get their confirmation in writing. The confirmation can serve as supporting documentation to dispute any non-applicable late charges.

Inform the Office of Contract Administration that a transfer is planned. This will allow them to start planning their part of the process.

Inform all vendors that the project is transferring, and provide them with the anticipated end-date.

- Fill out any necessary forms provided by the sponsor to request the institutional transfer, complete the Post-Award Change Request Form and obtain the necessary signatures.
- Medical School will submit the Post-Award Change Request Form and sponsor forms in eRPM via the "Project Team Request ORSP Action" activity.
- ORSP will issue a PAC to announce the new end date. The PAC will be processed by Sponsored Programs to modify the information on the Chartfield Panels (refer to page 6 of the Medical School Post Award Manual).
- SAPOC will receive the Final FSR and will need to make sure that all expenses are included on the report.

**Important!**

Dean/Director (Medical School) approval is required on the Post-Award Change Request Form to initiate a Transfer to New Institution.

The PACR, signed by the PI and Department Chair / Unit should be sent to msgrants@umich.edu will all supporting documents for review and approval.

**Additional Considerations:**

Duties vary greatly amongst departments, so the items listed below may not necessarily be the responsibility of the post-award coordinator. All of these items require lead time, so it is important for units to plan accordingly.
• Personnel: be prepared to arrange for Reduction-in-Force when needed. Refer to the SPG 201.72 Reduction-in-Force for policies and notification guidelines.
• Units may wish to consider a replacement mentor and project reassignment for Graduate Student Research Assistants.
• Equipment: Consult with the Property Control Office. SPG 520.01 Acquisition, Use and Disposition of Property (Exclusive of Real Property) contains additional information.
• Data Agreements: Consult with the Office of Tech Transfer and/or ORSP to find out any transferability issues and other administrative requirements for this process.
• Decommission the Laboratory: Labs must be free of all chemical, radioactive, and biological materials. Visit the Environment, Health & Safety Lab Decommissioning website for additional information and a Laboratory Decommissioning Checklist.
• Effort Certification: must be completed before PI and/or staff leave. More information is available on the Effort Reporting website.
• Record Retention: Before the PI and his/her staff leave, make sure to obtain records that may be required in the event of a financial audit.

Additional Tools & Resources:

Medical School Transferring Grants Presentation:

NIH 8.1.2.7 Change of Recipient Organization prior approval is required for the transfer of the legal and administrative responsibility for a grant-supported project or activity from one legal entity to another before the completion date of the approved project period (competitive segment).
Reporting and Analysis
M-Reports

M-Reports is a web-based environment that provides faculty and research administrators with official and projected project/grant balances, as well as links to underlying transaction details. With M-Reports and its RTF-estimated data, it is easy to identify high-level project balances, compare expected budget, revenue and/or expenditures to actual activity; and minimize the risk of over or under spending project funds due to the timeliness of the data and the ability to add UDC’s. PI’s with the support of research administrators, are ultimately responsible for monitoring all financial aspects of their sponsored projects as such:

- Principal Investigators should review reports on a monthly basis.
- Regular in-person meetings with the PI, SAPOC, and other relevant staff are recommended.
- Principal Investigators should assign proxy access to M-Reports for relevant staff (see Assign Secondary Access to a Project/Grant).

Navigating to M-Reports

Principal Investigators and SAPOC's do not need OARS requests to access M-Reports

- Wolverine Access
- Faculty & Staff
- Reporting
- M-Reports

Searching for a specific Project/Grant

There are several ways to search for a specific Project/Grant:

- Clicking on the Research Tab will take you to the default Summary of Projects where you can search by Project Administrator, Principal Investigator, or P/G Department by using the drop down selections in the Find box. Once the P/G has been found, click on the P/G number to view the Project Grant Budget Status Report.
- To search by P/G number, go to Research >P/G Budget Status/Activity.
- To search for parent and subs, go to Research >Spon Parent Summary, and search by the parent P/G number. This will list the parent and all its sub(s), which you can click each P/G number to view its P/G Budget Status Report.
Analyzing the Budget Status Report (PBSR)

Once the PBSR has opened for a project verify the budget is allocated correctly:

- Compare the $ amounts from any newly released PANs or PACs with the M-Reports budget.
- Review official balances (yellow columns) for each budget category; determine if action needs to be taken.
- Under Funding Source, verify that revenue exists.
  If the project is setup to receive revenue via invoices that are generated by Accounts Receivable, review outstanding invoices:
  - If there is an outstanding invoice receivable it will appear as a column in the Funding Source report below PBSR.
  - Click on the dollar amount to view details.
  - Investigate outstanding invoices past 120 days by working with Accounts Receivable. Review the payment terms, as the PI may have the option to terminate a project if the sponsor is having difficulty fulfilling their payment obligations.

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Revenue</th>
<th>Expended</th>
<th>Revenue/Expense Balance as of last month closed Aug 2013</th>
<th>Additional Revenue since last month closed</th>
<th>Outstanding Invoices Receivable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsored</td>
<td>$222,996</td>
<td>$235,304</td>
<td>($12,308)</td>
<td>$12,308</td>
<td>$31,917</td>
</tr>
<tr>
<td>Cost Sharing</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

- Review Payroll/Fin Aid Commitments for personnel effort. The Payroll/Fin Aid Commitments encumbers through the funding end date for the project, or if there is an earlier termination date in the HR system for each person. If there is an earlier termination date than the funding end date, the report will encumber only through the termination date. Some annually renewable effort like Post-doc and GSRA will need UDC’s to capture the dollar amount for the effort that will be renewed for the remaining of the budget period (see UDC instructions).
- Verify any outstanding UDC’s and make changes as necessary. The UDC page can be accessed directly from M-Reports by clicking on the Other Unit Commitments column name (see UDC instructions).

If the budget period is ending:

- Closely monitor project grant balance to meet sponsor’s carry forward threshold.
- Prepare for discussion with PI if any corrective action is needed.
- Review for any interim reporting requirements: work with PI to submit interim progress report, work with Sponsored Programs (if needed) to submit interim financial report.
If project period is ending, prepare for discussion with PI (see Closeout Instructions).

Review any subaccounts
You can view under the Research tab, Spon Parent Summary, or if you used the Spon Parent Summary option, follow the breadcrumbs to go back to the list of subaccounts.

Review any subcontracts

Update the notes section.

Helpful Hint
Only the most recent note displays. To view all notes associated with a project navigate to P/G Status Report via the Research Tab in M-Reports.

Prepare for Distribution

- Based on unit specifications, generate e-mail to notify PI and appropriate staff that the projects have been reconciled and analyzed.

- See Appendix for specific instructions for faculty.
M-Reports for Clinical Trials

There are several known challenges to using M-Reports as a reporting tool for clinical studies. This document lists the most common challenges, along with solutions. Due to the nature of clinical trials, it will more than likely be necessary for post-award and/or study coordinators to use tools outside of M-Reports for tracking visits, enrollment, etc. While some units have developed their own tools, details are provided below to demonstrate how the Michigan Budget Enrollment Calendar Tool (MBECT) can be used as a supplement to M-Reports.

Summary of Access Requirements

<table>
<thead>
<tr>
<th>Role</th>
<th>Access Required</th>
<th>Access Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator</td>
<td>Automatically granted access in M-Reports to the Research Tab and Project Grant reports</td>
<td>MBECT access is through user security form completion</td>
</tr>
<tr>
<td>Study Coordinator</td>
<td>ProjectGrantReport. Access M-Reports through the Fin MGMT tab</td>
<td>MiChart billing activity via Report 2 Web (R2W)*</td>
</tr>
<tr>
<td>SAPOC or Reconciler</td>
<td>FN Reconciliation User</td>
<td>GL Unit Defined Commit User</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WebNow/Image Now, FN User eRecon and FN Departmental</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MiChart billing activity via Report 2 Web (R2W)* - Must be registered as staff in MiChart*</td>
</tr>
</tbody>
</table>

* Fill out the [MiChart Charge Reconciliation Reports](#) request form located on the CRAO website and return it to [CRBIssues-help@med.umich.edu](mailto:CRBIssues-help@med.umich.edu)

Challenges & Recommendations for Clinical Trial Reporting:

Lag time between when revenue is received and when the budget column is updated in M-Reports:

Sponsored Programs’ current process is to update the budget category one time per month for budget=revenue projects. This is typically completed right after month close, so the budget columns would update around the 8th-10th of each month. Once revenue is received, the budget upload for that revenue is completed the following month and it should be in M-Reports real-time.
What this means for you -
As an example, if revenue is received in April, the budget upload for that revenue would be prepared in May. So you would see it in the Additional Budget since last month closed in May.

Recommended Best Practice -
In the above example, if you are reporting on April business before May 8th-10th, you could either provide the true balance including the revenue that was received in April in the notes section, or enter a UDC for the revenue under the transfer account code. If a UDC is added, remember to remove after the revenue has posted in the “Additional Budget since last month closed” column.

Payroll/Fin Aid Commitments:
Many clinical trials have budget periods that span more than one year. Unless a funding end date has been added within the PAR, the salary and fringe benefit commitments will flow through the entire project period, up to current fiscal year and two future fiscal years.

Recommended Best Practice –
Report personnel for one budget period. To accomplish this, enter a negative UDC to remove the out-years. Remember when the one-year period is completed, the UDC will need to be updated.

Accurate budget categories:
Sponsored Programs will load new revenue broken out into direct and indirect costs, but will not calculate any indirect costs exclusions. In addition, all direct costs will be placed in the Unallocated Budget line.

What this means for you –
If your project has indirect costs exclusions, the indirect cost allocation will be over-stated.

Recommended Best Practice –
It is important for the post-award coordinator to verify that the direct and indirect costs have been separated appropriately, accounting for any indirect cost exclusions. A Budget Reallocation Request should be submitted to make corrections.

Recommended Best Practice –
To truly have accurate budget category lines, a Budget Reallocation Request would need to be processed to distribute the unallocated budget.
M-Reports Tools and Resources

M-Reports Quick Reference Guide

M-Reports Project/Grant Reports Highlights

M-Reports Access and Security

Assign Secondary Access to a Project Grant

View Project/Grant Information with Secondary/Proxy Access
Sponsor Reporting – COMING SOON

COMING SOON!
Forecasting

A financial forecast is an estimate of future financial outcomes for a project. The Forecasting tool, part of the Real-Time Financials toolkit, is used as necessary to assist faculty with long term budget planning for projects. The forecasting tool includes salary information in Wolverine Access and includes “actual” fringe benefit rates. Accurate financial forecast relies on the additional following pieces of information:

- Known funding
- Known expenses
- Trending expenses
- Ability to track unexpected expenses
- Status of project aims and scientific progress
- Ability to make financial assumptions based on project knowledge

The Forecasting Tool is not a shadow system to be maintained on a monthly basis. It is a mechanism which uses a template and Business Objects reports to assist in the projection of various scenarios. This document can be saved for future reference, but is not considered to be a final financial document or formal record for audit.

This Forecasting Template allows users to import data from a Business Objects query to a spreadsheet. Once the data is imported, the template functions like an excel file.

Business Objects Query set-up

(This step only needs to be taken the first time the query is used).

- Wolverine Access
- U-M Data Warehouse (Business Objects)
- Public Folders
- UM Maintained
- Financials
- FN01 Rev Exp Act and Endow
- CMB Forecasting Template by Project Grant
***THE FOLLOWING STEPS ARE VERY IMPORTANT***

Copy the query into the “My Favorites” folder. This is ABSOLUTELY necessary in order for the query to be in an editable state.

- Right-click the Report title and select Organize > Copy.
- Click on the My Favorites folder. From the toolbar, select Organize > Paste.

The report is now located in the My Favorites folder. In the future, you should always run the report from the My Favorites folder.

Running the Business Objects Query

- Open the report from the “My Favorites folder
- Enter End Date: This should be the most recent SOA close date
- Enter P/G
- Job Eff Seq should always be: “Max Sequence”
- Enter Estimate Begin Date (This date will reflect the 1st month to start forecast. In most cases you would use the 1st day of the month after business last closed, but you could also enter a retroactive start date for the forecast)
- Enter Estimate End Date: (This date will reflect the end date of the forecast)
- Click Run

Copying the Business Objects query to the Template

**Do not save the data to an excel sheet for copying and pasting**

- In the top right corner, verify that Design mode is selected.
- Click the edge of the table so that the 4-directional arrow displays.
- Select File > Copy from the left panel to copy the entire table. Alternatively, press Ctrl+C.
- Data from each tab will need to be copied and pasted. The names of the tabs on the Business Objects report correspond with tabs on the Template. On the Template, each tab has instructions for where the data should be pasted.
- To ensure you are using the most current version of the template, download a new version for each use.

Important!

This procedure only works in Business Objects if you first switch from HTML mode to Applet (Java). Not sure how to do this? See Change Preferences.
The data pulled via the Business Objects report is for the last month closed, therefore it is necessary to manually enter the lump sum of encumbrances.

- Find the M-Report for this Project/Grant. Calculate the total of the blue columns (direct and indirect costs), and enter that total on the “Exp Forecasting” tab, cell L8.
- Verify that the summary tab, (A)Current Budget and (B) Total Charges to Date, match the current M-Report.

The Template can now function as an excel worksheet to forecast various scenarios.

- Enter/change information only in the Addt’l Bdgt and Exp Forecasting tabs.
- Only change or enter information in the YELLOW cells.

Note: the salary calculations are generic, and may require that you modify Formulas for salary caps and/or reduced appointments. See the following Website for guidance:

Budgeting Personnel
Close Out Project

The University has an obligation to sponsors and funding agencies to bring funded projects to closure in a timely manner. The closeout process is a collaborative effort of the project team, research administrator, sponsored programs and all parties involved to ensure all project work is completed, required reports are filed and financial matters are resolved. This section serves as a guide for how to assist faculty in planning for a sponsored project closeout.

The Closeout Guide and Checklist provides a timeline, references, and contact information to support the action steps needed and allows the project team to be prepared.

Areas to address during the close-out process:

- Communication with stakeholders
- Review of Terms of the Award, Budget, and Reporting Requirements
- Review of Revenue and University Commitments
- Review of Outstanding Expenses/Commitments
- Review of Recurring Charge Activity
- Management of Personnel and Payroll Activity
- Review of Deliverables and Reporting Deadlines
- Post End Follow-up

Throughout the closeout process maintain close communication with pre-award staff and the PI so that you are aware of pending awards and potential start dates. Stay in close communication with department administrators as well.

Helpful Hint

When completing monthly reporting, look for projects periods that are ending in six months or less. In M-Reports, on the Summary of the Project Page:

- a will appear to indicate that the project period is ending in 180 days.
- a will appear to indicate that the project period is ending in 90 days.
Financial

The responsibilities of a research administrator are varied and numerous. The expectation is that financial and administrative issues are addressed proactively including preparation for closing a project at the end of the project period.

120 Days Prior to the end date of the project:
- Communicate with Stakeholders that project is ending (PD/PI, project team, unit purchasing/procurement staff, SAPOCs of subPGs, subcontract partners)
- Budget Category Variances - review status (25% or sponsor-defined)
- Equipment – review for allowability
- Review Award Terms – cost reimbursement, milestone, fixed price, etc
- Review Status of Outstanding Invoices – run Accounts Receivable Report

90 Days Prior to the end date of the project:
- Accounts Payable Vouchers and Purchase Orders – review open amount
- PAR changes - process for all regular and temporary faculty, staff and students
- UG-monitored Expenses & Unallowable Expenses – review budget, request sponsor approval
- Cost Share Commitments – review obligation and funding status
- Internal Cost Sharing - verify funds received, confirm commitment is met and documented
- External Cost Sharing - verify funds received, confirm commitment is met and documented
- In-Kind / Cost Matching - verify commitment met
- In-Kind / Cost Matching - verify documentation for sponsor
- Technical Report - review submission process; discuss schedule with PD/PI and requirement to document submission/completion in eRPM

60 Days Prior to the end date of the project:
- Equipment Fabrication – review ≥$5k threshold and budget impact if <$5k
- Student Aid and Stipends – review for allowability
- Subcontracts – review status of outstanding invoices, final invoices and payments
- Tuition Transfer to Cost Share – initiate transfer
- Tuition – review to ensure tuition follows GSRA appointment changes
- PeoplePay – lag in payment processing and posting
- GSRA Bridging Fringe Benefits – review budget impact of April activity
- Vacation Payout – review budget impact of terminating employee(s)
30 Days Prior to the end date of the project:

- Invoicing - submit request for fixed price and milestone invoicing to Accounts Receivable
- Verify Concur and other Expense Reports - lag in posting to GL
- FAIT – request inactivation
- HSIP – run Business Objects report to capture outstanding activity
- Journal Entries - verify posted to GL
- Lump Sum Advances Voucher - lag in posting to GL
- Telephones - UM and external vendor – lag in posting to GL
- Outstanding and Recent Purchase Requests – lag in processing
- Hospital Recharge Activity – Research Medical Record Number inactivation
- Metered Mail – set up new shortcode billing, eliminate bar code stickers
- Purchase Order Activity continuing under new P/G – contact Procurement
- Service Unit Billing - provide new shortcode, request timely billing
- Strategic Suppliers - provide new shortcode, request timely billing
- ULAM – initiate billing change request with authorized user
- Biweekly Temporary and/or Pool Payroll – monitor posting to GL (does not automatically load to M-Reports Payroll Commitments
- Off-Cycle Payroll – monitor posting to GL (not an M-Report commitment)
- Other Deliverables - discuss schedule and delivery process with PI/PD, and requirement to documents submission/completion in eRPM
- Financial reporting - confirm with Sponsored Programs (deadlines, forms, mode)
- In-Kind and Cost Share commitments - document for sponsor reporting

Post End Date Follow Up

- Final invoice - submit request for fixed price and milestones invoices to Accounts Receivable,
- Confirm submission of final invoices with Sponsored Programs, monitor payment status
- Subcontract Closeout - include invoices in FSR, confirm payment, request closeout
- Financial Reporting - document submission with Sponsored Programs (if unit submits)
- New charges/activity - monitor for additional activity, take corrective action
- Inactivation of P/G - monitor progress

Receive Financial Status Report (FSR) from Sponsored Programs and follow instructions.
COMING SOON!
Equipment – COMING SOON

COMING SOON!
COMING SOON!
Record Submission of Reports – COMING SOON

COMING SOON!
120 day Memo:
This is an explanation required for cost transfers being made over 120 days of the date they posted to the statement of activity. The explanation must include a justification for why a cost is being transferred over 120 days.

Accounts Payable:
Accounts Payable is responsible for processing the payment of goods and services to vendors in compliance with U-M standard practices, external regulations and requirements.

ChartField:
ChartFields are the seven fields in the M-Pathways system that record the financial data for the University. Individually, each field is called a ChartField (e.g., the Account ChartField). When used collectively in a financial transaction or viewed on a report, these fields are referred to as a ChartField combination.

Class Codes and Definitions for Sponsored Awards:
The class chartfield is used to denote the functional nature of an expense, which is essential for financial reporting.

Cost Reimbursable Contract:
Cost-reimbursement types of contracts provide for payment of allowable incurred costs, to the extent prescribed in the contract. These contracts establish an estimate of total cost for the purpose of obligating funds and establishing a ceiling that the contractor may not exceed (except at its own risk) without the approval of the contracting officer.

Dept ID:
A six-digit number used to identify a department.
Direct Sponsor:
The organization from which we will receive the funds directly.

eResearch Sponsors Additional Help

eResearch Proposal Management (eRPM):
Electronic routing, approval, and submission for proposals to external sponsors, including Grants.gov; and project management (project award notices and project change notices).

E-Research

E-Verify:
If your unit provides contracted services to the U.S. government, federal regulations require the university to electronically verify the identity and work eligibility of all faculty and staff on the contract whenever the requirement (known as the FAR E-Verify clause) is specified. The verification system is known as E-Verify, and all federal contractors must use this system when required.

E-Verify Compliance

Federal Demonstration Partnership (FDP):
A cooperative effort among federal research agencies, universities and the National Academy of Science’s Government-University-Industry Research Roundtable aimed at streamlining and improving the federal/university research support relationship and reducing administrative burden on Principal Investigators.

Federal Research Terms and Conditions

Financial Aide Item Type (FAIT):
Item Types are 12-digit numbers that uniquely identify financial transactions or events by associating them with specific information in M-Pathways. Financial Aid Item Types (FAITs) are a category of Item Types setup to identify funds awarded as financial aid.

Financial Aid Forms & Instructions

Fixed Price Contract:
A fixed price contract is a contract which has a firm price for which the University (contractor, grantee, awardee) bears the full responsibility for underruns or overruns incurred as a result of the difference between the firm price and the expenses (charges) incurred.

Guidelines for Budgeting and Managing Fixed Price Contracts
General Ledger (GL):
The General Ledger records financial activity by the University's fiscal year and an accounting period. When it's referred to in terms of expenses hitting the general ledger, the statement of activity is what they are referring to.

General Ledger Overview

Hardship:
A sponsored project/grant can be established prior to actual receipt of the final award document. This permits work to begin in situations where:
- There is a delay in the award process.
- There is reasonable certainty that the award will be forthcoming.
- Necessary expenditures will be allowable under the anticipated award terms (typically the effective date).

Request a Hardship Authorization

Hardship Project Award Notice (H-PAN):
A PAN that is released to signify that a hardship has been activated.

Human Subjects Incentive Program (HSIP):
A web based system for expedited payment of human subject incentives.

Human Subject Incentive Program

Indirect cost rate:
Also known as Facilities and Administrative Costs. The costs of operations which generally cannot be assigned to specific projects, such as electricity and central administrative services; sometimes referred to as "overhead."

Indirect Costs & Rates

Intergovernmental Personnel Agreement (IPA):
The University may enter into agreements with agencies of the Federal Government which allow for the temporary assignment of University faculty or staff members to roles in those agencies or for similar assignment of Federal employees to roles within the University. Intergovernmental Personnel Agreements are intended to enhance cooperation between the University and Federal agencies, to take advantage of unusual expertise, skills, or talents, and to provide valuable professional development opportunities for the staff members involved. Such assignments will be for a specified, limited duration.

SPG: Federal Intergovernmental Personnel Agreements
Institutional Animal Care & Use Committee
University policy and federal law require a review of projects for humane treatment and judicious use of vertebrate animals. At the University of Michigan, adherence to this policy and federal law is assured by the Institutional Animal Care and Use Committee (IACUC) through review of the Animal Use Application, conducting animal facility and laboratory inspections, and providing training and guidance for animal care and use personnel. In fulfilling these responsibilities, the Animal Care and Use (ACU) Office staff and Committee members work hand-in-hand to ensure and promote the humane and judicious use of animals in research, teaching, and testing.

IACUC

Institutional Review Board (IRB):
IRBMED is charged with protecting the rights and welfare of participants in clinical trials and other human subjects research studies. IRBMED is responsible for monitoring compliance with federal and state laws, university policies, and ethical principles.

IRBMED

Journal Entry (JE):
A journal entry (JE) is a method of recording transactions, or moving existing transactions, in the university's General Ledger.

Journal Entries

Key Personnel:
Key personnel (as identified by the institution in a proposal or sponsor report), and any other individual identified by the PI/PD as responsible for the design, conduct, or reporting of the research (i.e., not simply working on, or engaged in the project).

eResearch UM Investigators Additional Help

M-Reports:
Real time financial reports on sponsored projects.

M-Reports
Office of Research and Sponsored Projects (ORSP):
Assists faculty and staff in all aspects of externally funded research projects and other scholarly activities - from the identification of a potential sponsor and the preparation of a proposal, through various administrative problems that arise in the course of a project, to the submission of the documents required to close out the project. Assistance is provided related to budgets, personnel, space, sub-contracts, reporting and accountability, patents, negotiations with the sponsor, and other administrative concerns.

Personnel Action Request (PAR):
A tool that allows salary redistributions to be directly data entered by units for regular and temporary faculty and staff.

Post-Award Change Request Form
Form used to submit request for changes to active, funded projects.

Proposal Approval Form (PAF):
Every grant or contract application must be submitted for prior approval through the appropriate University channels before being sent to the proposed sponsor (See Section 3.06 of the Bylaws of the Board of Regents). The Proposal Approval Form (PAF), which is part of the eResearch Proposal Management system, accompanies the proposal or application to record the appropriate signatures indicating approval of the proposed project. The PAF is a summary of information about the project that is used for internal review and approval and data management. The PAF information is not submitted to the proposed sponsor.

Project Award Notice (PAN):
A Project Award Notice (PAN) is prepared and by ORSP to the Principal Investigator and serves to establish the project/grant number for the project.
Project Award Change (PAC):
Project Award Change (PAC) forms are distributed by ORSP to identify any changes in terms and conditions, additional funding, time extensions, and other modifications after an award notice goes out.

Program for Education and Evaluation in Responsible Research and Scholarship (PEERRS):
A Web-based instruction and certification program for members of the University community engaged in or associated with research.

Public Health Service Financial Conflict of Interest (PHD FCOI):
To ensure objectivity in research, PHS agencies and others have implemented new Financial Conflict of Interest (FCOI) regulations that went into effect August 24, 2012. All Investigators are required to disclose any financial or management interest in an outside company or other entity as it relates to his/her employment. This disclosure ensures that the investigators and the University are compliant with the federal and state regulations designed to safeguard objectivity in research.

Principal Investigator (PI):
Individual responsible for the administrative and programmatic aspects of a project, as well as the direction of the research or program activity.

Receiver ID:
The name of the procurement individual who received the order, usually tier 1.

Requestor ID:
The unique name of the tier 2 procurement individual that placed the order.

Single Administrative Point of Contact (SAPOC):
The person who is administratively responsible for the post award activities of a project grant.
Service Unit Billings (SUB):
The method used for internal billing and can provide more information regarding charges than a journal entry (JE). The SUB is loaded directly into the system by the user in the Recharge Units (Service Unit) or office doing the billing, enabling them to be in charge of the timing of the receipt of their revenue.
ServicE Unit Billings Overview

Shared Services Center (SCC):
The Shared Services Center (SSC) at the University of Michigan offers select Finance and Human Resources (HR) transactional services to the entire institution. It combines these transactional services from colleges, schools, and units into one operation that offers high-quality customer service.
Shared Services Center

Sponsored Programs:
Sponsored Programs manages the post-award activities of the University of Michigan's research enterprise and other sponsored activities to ensure compliance with applicable federal, state, and local laws as well as sponsor regulations.
Sponsored Programs

Statement of Activity (SOA):
The SOA is one of the standard monthly reports, and displays the posted revenue and expense transactions for an Accounting Period (i.e., one-month period) for the specified parameters (e.g. Project/Grant).

Strategic Contract:
To assist the university with its continued efforts in cost containment and expense reduction, Procurement Services has awarded strategic contracts that are open for use to all authorized faculty and staff. These contracts achieve cost savings beyond lower prices by enabling strategic suppliers to electronically exchange product information, purchase orders, invoices, and other necessary information needed to procure goods and services.
Strategic Contracts | U of M Procurement

Subaccount:
A formally designated project account, which is subsidiary to a larger project within the University.
Establishing Subaccounts
**Subcontractor:**
A formally designated project in which the direct sponsor receives funds from a prime sponsor; or an arrangement in which the University provides funds for performing a part of a project to another organization.

**Subrecipient agreement:**
The agreement provided to UM from the direct sponsor.

**Tier 1:**
The individual(s) delegated by a project director to initiate the procurement of goods and services for their project.

**Tier 2:**
The individual(s) delegated by a department as having authority to procure goods and services.

**Terms and Conditions:**
Legal terminology contained in a contract that controls various aspects of the performance of the University and the sponsor.

**Uniform Guidance (UG) Monitored:**
The Uniform Guidance is a set of regulations, located at 2 CFR 200, that consolidates a number of Office of Management and Budget (OMB) guidelines impacting research administration (including the former A-110 (Grants and Agreements with Institutions of Higher Education), the former A-21 (Cost Principles for Educational Institutions), and the former A-133 (Audit Requirements) -- into a single regulation.  
**Uniform Guidance Monitored Costs (formerly A-21)**

**Unit for Laboratory Animal Medicine (ULAM):**
Provides veterinary care for animals on campus; provides animal housing facilities; educates students and faculty on use and care of animals in education and research.  
**Unit for Laboratory Animal Medicine (ULAM)**

**WebNow:**
WebNow is used to retrieve electronic documents that were created using ImageNow.  
**Imaging (WebNow)**
Appendix
Per University guidelines, if supporting documentation is available via a central imaging system, it is not necessary to save or print a copy for your unit records. The Document Retention Aide below can be used to determine where specific documents are centrally located.

<table>
<thead>
<tr>
<th>SOA Activity</th>
<th>Central Location</th>
<th>Helpful Websites</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsored Funds</td>
<td>None for LOC projects. WebNow for other projects.</td>
<td><a href="http://www.mais.umich.edu/fin/arb.html">http://www.mais.umich.edu/fin/arb.html</a></td>
</tr>
<tr>
<td>JE's (Revenue)</td>
<td>WebNow</td>
<td></td>
</tr>
<tr>
<td>Cash Receipt</td>
<td>WebNow</td>
<td></td>
</tr>
<tr>
<td>Wire Transfers</td>
<td>Treasurer’s Office</td>
<td><a href="http://www.finance.umich.edu/faq/treasurers-office/treasury-services/funds-movement">http://www.finance.umich.edu/faq/treasurers-office/treasury-services/funds-movement</a></td>
</tr>
<tr>
<td><strong>PAYROLL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td>PAR Workflow in HRMPROD</td>
<td><a href="https://research.medicine.umich.edu/office-research/grant-review-analysis/post-award-information/handling-salary-over-cap">https://research.medicine.umich.edu/office-research/grant-review-analysis/post-award-information/handling-salary-over-cap</a></td>
</tr>
<tr>
<td>Staff Research Scientists, Post Docs, etc.</td>
<td>PAR Workflow in HRMPROD</td>
<td></td>
</tr>
<tr>
<td>Temp Hourly</td>
<td>PAR Workflow in HRMPROD</td>
<td></td>
</tr>
<tr>
<td>GSRA</td>
<td>PAR Workflow in HRMPROD, Student Financials in CSPROD</td>
<td><a href="http://orsp.umich.edu/proposals/students/gsra.html">http://orsp.umich.edu/proposals/students/gsra.html</a></td>
</tr>
<tr>
<td>Fellowship Stipends</td>
<td>PAR Workflow in HRMPROD, Student Financials in CSPROD</td>
<td></td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>-----------------</td>
<td>-----</td>
<td></td>
</tr>
<tr>
<td><strong>STUDENT FINANCIALS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition Waiver</td>
<td>Student Financials in CSPROD</td>
<td><a href="http://orsp.umich.edu/proposals/students/gsra.html">http://orsp.umich.edu/proposals/students/gsra.html</a></td>
</tr>
<tr>
<td>Fees</td>
<td>Student Financials in CSPROD</td>
<td></td>
</tr>
<tr>
<td><strong>SERVICE UNIT BILLINGS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Service Unit Billings</td>
<td>SUB Vendors are required to keep records of customers activities</td>
<td>If you would like more information from an SUB Vendor, their phone number is always listed on the SOA voucher detail</td>
</tr>
<tr>
<td><strong>PROCUREMENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase Orders (POs)</td>
<td>WebNow or Invoiced to Department</td>
<td></td>
</tr>
<tr>
<td>NON-PO Vouchers</td>
<td>WebNow or Invoiced to Department</td>
<td></td>
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<tr>
<td>Preferred Hosting Vendors (shortcode billed)</td>
<td>N/A-Invoiced to Department</td>
<td></td>
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<tr>
<td><strong>CONCUR/Procurement</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pcard / Travel / Hosting / Reimbursement</td>
<td>Concur</td>
<td><a href="http://procurement.umich.edu/">http://procurement.umich.edu/</a></td>
</tr>
<tr>
<td><strong>PEOPLE PAY</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>People Pay</td>
<td>WebNow, Procurement Office or Payroll Office</td>
<td><a href="http://procurement.umich.edu/buying/buying-methods/peoplepay">http://procurement.umich.edu/buying/buying-methods/peoplepay</a></td>
</tr>
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<td><strong>MISCELLANEOUS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human Subjects Incentive Program (HSIP)</td>
<td>HSIP Office</td>
<td><a href="http://www.finance.umich.edu/treasury/hsip">http://www.finance.umich.edu/treasury/hsip</a></td>
</tr>
<tr>
<td>MiChart charges</td>
<td>Research Billing Statements in Report2Web</td>
<td><a href="https://reportweb.med.umich.edu:8443/r2w/">https://reportweb.med.umich.edu:8443/r2w/</a></td>
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</tbody>
</table>
## Frequency of Updates in Real-Time Financials

<table>
<thead>
<tr>
<th>Category</th>
<th>Updated since Last Month</th>
<th>Projected</th>
<th>IDC Applied</th>
<th>Updated</th>
<th>Note</th>
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</thead>
<tbody>
<tr>
<td>HR Appointments</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Research Sci</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>GSRA</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>GSI</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Temps</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Tuition</td>
<td></td>
<td>Yes</td>
<td>Yes (if Fin Aid/Stipends through Payroll)</td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td>After approved by A/P auditor</td>
</tr>
<tr>
<td>Misc Reimb</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td>After approved by A/P auditor</td>
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<tr>
<td>Pcard</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td>After approved by A/P auditor</td>
</tr>
<tr>
<td>Purchase Orders</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td>For Sponsored Projects Only</td>
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<tr>
<td>Unit Defined Commitments</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Hourly</td>
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<tr>
<td>(UDC)</td>
<td></td>
<td></td>
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<td>Subcontracts</td>
<td>Yes-through PO</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td></td>
</tr>
<tr>
<td>Posted JE’s</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td>Nightly</td>
<td>After approved by Sponsored Programs</td>
</tr>
</tbody>
</table>
Managing Procurement Approval Groups

Individuals with authority to Manage Approval Groups are determined by the Department.

The Approval Group selected on a Purchasing Request Form determines the routing and approval path for the purchasing request. Approval Group routing can be set to directly route to an Order Approver or to route a Financial Approver first and then to an Order Approver once the Financial Approval is obtained. Individuals added to approval groups may have one or both of the following approval types: Order Approver and Financial Approver.

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>• Purchasing Request Form Submitted</td>
<td>• Purchasing Request Form Submitted</td>
</tr>
<tr>
<td>• Order Approver Approves &amp; Places Order</td>
<td>• Financial Approver Approves</td>
</tr>
<tr>
<td></td>
<td>• Order Approver Approves &amp; Places Order</td>
</tr>
</tbody>
</table>

**ADDING/REMOVING AN APPROVER**

To approve Procurement Request Forms, Order and Financial Approvers need the Financials & Physical Resources Procurement role PR FORM PURCH APPROVER. This role is added or removed via the Online Access Request System (OARS).

Approvers need Secondary Security that establishes them as either an Order or Financial Approver (or both) for an Approval Group. When adding or removing the PR FORM PURCH APPROVER role, Secondary Security is added or removed in the Request Comments section. State the request is for Secondary Security and specify the Approval Group name(s) and approval type(s).
MODIFYING AN APPROVER

Adding or removing an individual with the PR FORM PURCH APPROVER role to an Approval Group is done by submitting a Secondary Security Only request in OARS. Under ‘Other’ select ‘Secondary Security Only – Financials & Physical Resources (OARS). In the Request Comments box, state the access request and specify the Approval Group Name(s) and approval type(s).
Ad Hoc Approver

Ad Hoc Approvers are not members of an Approval Group but may be selected to approve requests under very specific circumstances by either Tier 1 or Tier 2. The Medical School recommends this approach only when necessary as it’s not as streamlined as the other approval routing options. Ad hoc Approvers need the PR FORM PURCH APPROVER role and Secondary Security to approve Procurement Request Forms. The PR FORM PURCH APPROVER role and Secondary Security are requested and removed by submitting an OARS request. When submitting the OARS request, in the Additional Comments indicate ‘Required Secondary Security: Ad Hoc Approver Only’ and indicate if the approval is for Financial Approval, Order Approval or both Financial and Order Approval.

Adding or Changing an Approval Group

In accordance with your departmental policy for managing Approval Groups, to add or change an Approval Group contact the ITS help desk at 4help@umich.edu or 764-4357. When adding a new Approval Group include the desired name for the group, group description (60 char max), and whether or not the group uses the Financial Approver routing option. Include the Order Approvers and Financial Approvers (if applicable) for the Approval Group. At least one Order Approver must be specified and, if opting into the Financial Approval model, at least one Financial Approver. When changing an Approval Group include the name of the Approval Group in the request. Approvers are removed from the approval group, but retain their PR FORM PURCH APPROVER role. To remove the PR FORM PURCH APPROVER role, submit an OARS removal request. When submitting add or change Approval Group requests, include a comment stating ‘please assign to FIN Tier 2’.

Helpful Hint

Approval Group names in the Medical School begin with the prefix MS_(group_name)
MODIFYING AN APPROVAL GROUP DESCRIPTION

To Modify An Approval Group Description, Contact the ITS help desk at 4help@umich.edu or 764-4357. Include the name of the Approval Group and the new description and comment stating 'please assign to FIN Tier 2'.

CHANGING AN APPROVAL GROUP ROUTING TYPE

To add or remove Financial Approval routing to an Approval Group, contact the ITS help desk at 4help@umich.edu or 764-4357. When adding Financial Approval for an Approval Group include a list of all Financial Approvers for the group. When removing Financial Approval routing from an Approval Group, indicate if current Financial Approvers in the group should be updated to Order Approvers or removed from the Approval Group. When submitting requests to Change an Approval Groups Routing Type be sure to include the Approval Group name and a comment stating 'please assign to FIN Tier 2'.

Can't remember your Approval Group Name?

Run M_PR_FORM_PURCH_APPROVAL_GROUP in the query manager for a list of approval group names and descriptions.

Reference Material is available in My LINC by searching ‘Query Manager’

Helpful Hint

Report Navigation:
- Wolverine Access
- Faculty & Staff
- MPathways Financials & Physical Resources System
- Main Menu
- Reporting Tools
- Query
- Query Manager
Faculty M-Reports Instructions

Login and Navigation in Wolverine Access

- Faculty & Staff
- Reporting
- M-Reports

- Login ID-enter unique name
- Password-enter Kerbos password
- Enter your Two-Factor Authentication

Helpful Hint

Primary investigators can assign secondary or proxy access to a project/grant. Click on the person icon, under Manage Access on the Summary of Sponsored Projects list, to assign secondary access to another researcher or member of your unit.

See Assign Secondary Access to a Project/Grant for detailed instructions.

Important Notes

- Yellow columns show balance as of the last month closed.
- Blue column shows projected balance based on activity since the last month closed and other commitments.
- Click on the Direct + Indirect button to see direct cost balance.
- Click on the Show/Hide Balance Details button to expand the blue columns.
- All items with an underline can be clicked on to view more details.
- Post award coordinator can use the Notes section to communicate.
- At the bottom of the summary, click on Show Effort for all Projects to view current personnel effort by project.
- To view details for a specific project, click on the Project/Grant number.
- A second tab, UM-Funded/Gift/Other P/G’s is available for non-sponsored activity.
- Always use the breadcrumbs at the top to navigate (not the back button).
## Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Author</th>
<th>Change Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/19/2013</td>
<td>Medical School Post-Award Design Team</td>
<td>Original Release</td>
</tr>
<tr>
<td>09/11/2014</td>
<td>Post-Award Advisory Committee- Planning Committee</td>
<td>Added eRecon and M-Reports for Clinical Trials</td>
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<tr>
<td>11/07/2014</td>
<td>Post-Award Advisory Committee- Planning Committee</td>
<td>Added Cost Share Management and Transferring Grants Sections</td>
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<tr>
<td>08/17/2015</td>
<td>Emily Hamilton</td>
<td>eRecon updated based on Shared Service Center Implementation. Capturing Documents in WebNow updated. Terminology was updated.</td>
</tr>
<tr>
<td>02/13/2017</td>
<td>Elizabeth Brant</td>
<td>Reformatted Content and TOC. <strong>Added</strong>: Terms &amp; Conditions, Order of Precedence, Sub-Accounts, Sub-Contracts, Space Management.</td>
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</table>
| 10/13/2017     | Elizabeth Brant                                | **Added**: Clinical Research Account Request Form, Budgets, Subrecipient Monitoring, HSIP, Internal Transfer of Grant/Contract  
                   |                                               | **Updated**: Finance hyperlinks, Managing Procurement Approver Groups        |