

Grants and Contracts Financial Management:

For P.I. and Administrative Support Staff



Content

- Who are we?
- What do we do?
- What does the P.I. do?
- What does the Administrative Support Staff do?
- Budget Management
 - Be familiar with your budget
 - Shadow Ledger
 - Reconcile and Review monthly ledgers – are currently being developed, more to come!
 - Budget Revisions
 - Reviewing Charges
 - Timeliness of Charges
- Cost Transfers – New form and process being developed, more to come!
- Direct vs. Indirect Costs
- Indirect Allocations
- Cost Share
- Effort Certification – New ECC Platform for processing effort, new process and training being developed, more to come!

Who are we?

- Alicia Coller – Accounting Specialist (Ext. 4530)
- Amy Tarpley – Accounting Specialist (Ext. 4055)
- Virginia Moore – Director of Accounting Services (Ext 4191)
- Nikki Ellis – Assistant Director of Accounting Services (Ext. 1768)

Accounting Services

207 Race Hall, Dept. 5905

What do we do?

- Establish new Accounts
- Invoicing
- Prepare Financial reports for Federal Grants
- Assist with reports for State or Private Grants
- Financial monitoring and compliance
- Budget revisions
- Provide financial and regulatory guidance to PI, Department Head, and Staff
- Financial liaison between faculty and funder
- Collections of monies for grants
- Handle financial audit requests
- Provide training on accounting procedures
- Allocate indirects
- Work with PI and Department Admins on grant closeout.

What does the P.I. do?

- Work with Departmental Admins on submission of grant expenses
- Ensure charges are reasonable and necessary, allowable, allocable, and consistently treated as Direct or Indirect
- Ensure charges are posted in a timely manner
- Monthly ledger review and approval – *monthly ledgers are currently under development*
- Ensure budget is followed
- Ensure prior approval is obtained, when necessary, for revisions and other charges
- Ensure sub-recipient invoices are reasonable based on technical work performed and follow sub-award agreement and budget
- Process effort certification or provide accurate documentation to assist designee.
- Track cost share, in-kind contributions, and cash contributions.
- Financial reports for State and Private Grants
- Closeout of grant

What does Administrative Support do?

- Make sure charges are submitted in a timely manner
- Reconcile ledgers and manage encumbrances monthly and obtain approvals – *monthly ledgers are currently under development*
- Maintain and reconcile Shadow Ledger when appropriate
- Fill out and submit Cost Transfer to Sponsored Project Accounting – *more on this coming soon!*
- Make sure procurement card is reconciled to correct accounts
- Make sure Effort Certifications are processed when necessary – *more on this coming soon!*
- Accurate payroll entry and reconciliation
- Track cost share / match, in-kind contributions/ cash contributions
- Ensure sub-recipient invoices are reasonable based on technical work performed and follow sub-award agreement and budget
- Assist with closeout requirements for the department and work with PI and Accounting services to resolve closeout issues

Important Websites

Fiscal Policy: (2-3-25 *These policies are currently being updated.*)

<https://policy.tennessee.edu/policy/fi0205-sponsored-projects/>

<https://policy.tennessee.edu/policy/fi0206-sponsored-projects-distinguishing-direct-vs-indirect-costs/>

<https://policy.tennessee.edu/policy/fi0207-sponsored-projects-salary-policy/>

<https://policy.tennessee.edu/policy/fi0208-sponsored-projects-federal-salary-rate-limitation/>

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

<https://policy.tennessee.edu/policy/fi0215-sponsored-projects-effort-certification/>

<https://policy.tennessee.edu/policy/fi0220-sponsored-projects-cost-transfers/>

<https://policy.tennessee.edu/policy/fi0225-sponsored-projects-code-of-business-ethics/>

<https://policy.tennessee.edu/policy/fi0230-sponsored-projects-subaward-origination-and-subrecipient-monitoring/>

<https://policy.tennessee.edu/policy/fi0235-sponsored-projects-program-income/>

<https://policy.tennessee.edu/ut-system-policies/fiscal-policies/>

DASH Links:

DASH Landing Page - <https://dash.tennessee.edu/home>

DASH Training Page - <https://liveutk.sharepoint.com/sites/DASHProgram/SitePages/DASH-Training-Opportunities.aspx>

To Locate POETAF information for expense entry: [IRIS to DASH CoA/POETAF Crosswalk](#)

To Locate GL information for expense entry: [IRIS to DASH GL Account to DASH Natural Account Crosswalk](#)

Budget Management

- Be familiar with your budget
- Use shadow ledgers as needed
- Helpful DASH Reports:
 - under “UT Dashboards” → “UT Reporting” → “Financials” section → on right side of page under Sponsored Projects list of reports
 - Sponsored Project Financial Summary Report – runs as of today and shows cumulative amounts and can export to EXCEL.
 - Sponsored Project Detail Report – will show expenses, can pull for a specific date range, and can export to EXCEL.
 - PI Reports

Be Familiar with your Budget

- Review budget against expenses regularly to stay financially compliant and within proposed scope of service
- Review ledger monthly and monitor expenses by comparing them to budget
- Watch for overspending and underspending on budget lines
- Watch for rate of spending compared to progress of project – this is monitored by funders
- Watch for missing charges – especially payroll
- Communicate frequently and effectively - PI and Admin - about grant budget and expenses

Shadow Ledger

- Admin use of shadow ledger for grants is **STRONGLY** encouraged for tracking expenses and monitoring budget balances
- Tracking **all** expenses, posted AND encumbered (incurred expenses that are still unposted, estimated future payroll, and purchase orders), provides PI with most accurate budget balance

Example: Shadow Ledger

Account: R041302XXX	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total	Balance	
Category	Amount Requested	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Spent	Remaining	
A. Senior Personnel																
1. PI: Dr.Bo Didley	\$9,572	\$ 3,000.00												\$ 3,000	\$6,572	
Dr. Didley will work 1 summer month on this project. His 9-month salary is \$83,636; for 1 month is \$9,293 x 3% raise = \$9,572																
2. Co-PIs																
Co-PI: Dr. Ralph Einstein	\$3,470	\$ 875.00												\$ 875.00	\$2,595	
Dr. Einstein will work 0.5 summer months on this project. His 9-month salary is \$60,649; for 1 month is \$6739 x 3% raise = \$6,941 x 0.5 months = \$3,470																
Co-PI: Dr. R.U. Kidding	\$5,511	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 459.25	\$ 5,511.00	-\$1	
Dr. Kidding will work 14 days on this project; calculation is based on 224 duty days per calendar year. His 12-month salary is \$85,600/224 is \$382 x 3% raise = \$394 x 14 days = \$5,511																
B. Fringe Benefits																
PI: Dr.Bo Didley (35% of salary)	\$3,350	\$ 750.00												\$ 750.00	\$2,600	
Co-PI: Dr.Ralph Einstein (54% of salary)	\$1,874	\$ 159.00												\$ 159.00	\$1,715	
Co-PI: Dr. R.U. Kidding (40% of salary)	\$2,204	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 183.70	\$ 2,204.40	\$0	
D. Travel																
a. Domestic	\$1,500	\$ 200.00				\$ 400.00					\$ 500.00			\$ 1,100.00	\$400	
Includes estimated airfare, lodging, and conference registration for two conferences.																
TOTAL FUNDS REQUESTED	\$27,481	\$ 5,626.95	\$ 642.95	\$ 642.95	\$ 642.95	\$ 1,042.95	\$ 642.95	\$ 642.95	\$ 642.95	\$ 642.95	\$ 642.95	\$ 1,142.95	\$ 642.95	\$ 642.95	\$ 13,599.40	\$ 13,881.59

Budget Revisions

- Familiarize yourself with budget revision allowances per grant agreement or funder guidelines to determine when prior approval is required.
- Federal awards refer to: 2 CFR 200.308 – Revision of budget and program plans

2 CFR 200.308

- When to request prior approval for Federal Grants
- Change in scope or objective of the grant
 - Change in key personnel – such as lead PI
 - Inclusion of costs that require prior approval per the Cost Principals, unless waived by the Federal Funder
 - Transfer of funds budgeted for participant support to other categories (NSF)
 - Subawards
 - Changes in approved cost-sharing or matching by grantee
 - Need for more funding

Example: Budget Revision Clause

- C.5. Budget Line-items. Expenditures, reimbursements, and payments under this Grant Contract shall adhere to the Grant Budget. UTC may vary from a Grant Budget line-item amount by up to one percent (1%) of the line-item amount, provided that any increase is off-set by an equal reduction of other line-item amount(s) such that the net result of variances shall not increase the total Grant Contract amount detailed by the Grant Budget. Any increase in the Grant Budget, grand total amounts shall require an amendment of this Grant Contract.

Example: Budget Analysis and Revision

Category	Year 1	Year 2	Year 3	Total	Total Expense			
					Posted through (Date)	Projected Exp to End Date	Amount Revised	Revised Budget
A. Senior Personnel								
1. PI -								
<i>Dr. Skywalker - .5 summer month</i>	\$6,111	\$6,294	\$6,483	\$18,889	\$15,000	\$23,000	\$19,111	\$38,000
2. Co-PI's								
<i>Dr. Calrissian - @ 10% annual effort</i>	\$6,500	\$6,695	\$6,896	\$20,091	\$8,000	\$5,000	-\$7,091	\$13,000
B. Other Personnel								
1. Post Doctoral Associates								
<i>Postdoctoral Associate - TBH</i>	\$49,000	\$50,470	\$51,984	\$151,454	\$125,000	\$35,000	\$8,546	\$160,000
2. Other Professionals (technicians, programmer, etc.)								
<i>Lab Technician - 50% effort</i>	\$20,500	\$21,115	\$21,748	\$63,363	\$58,000	\$16,000	\$10,637	\$74,000
3. Graduate Students								
1 graduate assistant - annual stipend @ \$10,000/ academic yr	\$10,000	\$10,000	\$10,000	\$30,000	\$20,000	\$9,000	-\$1,000	\$29,000
2 graduate students @ \$18/hr X 15hrslwk X 12 wks	\$6,480	\$6,480	\$6,480	\$19,440	\$15,000	\$2,500	-\$1,940	\$17,500
4. Undergraduate students								
Undergraduate student @ \$15/hr X 10hrslwk X 36 wks	\$5,400	\$5,400	\$5,400	\$16,200	\$5,000	\$4,500	-\$6,701	\$9,500
5. Secretarial - Clerical (if charged directly)								
6. Other								
C. Fringe Benefits								
<i>Dr. Skywalker @ 34%</i>	\$2,078	\$2,140	\$2,204	\$6,422	\$4,200	\$6,440	\$4,218	\$10,640
<i>Dr. Calrissian @ 52%</i>	\$3,380	\$3,481	\$3,586	\$10,447	\$3,840	\$2,400	-\$4,207	\$6,240
<i>Postdoc @ 48%</i>	\$23,520	\$24,226	\$24,952	\$72,698	\$40,000	\$11,200	-\$21,498	\$51,200
<i>Lab tech @ 21%</i>	\$4,305	\$4,434	\$4,567	\$13,306	\$17,400	\$4,800	\$8,894	\$22,200
<i>Students @ 9%</i>	\$1,969	\$1,969	\$1,969	\$5,908	\$2,000	\$800	-\$3,108	\$2,800
D. Equipment								
Item #1	\$7,800			\$7,800	\$8,000	\$0	\$200	\$8,000

Timeliness of Charges

- Procurement card reconciliation to grant account is done monthly
- Posting of charges in a timely manner is crucial due to impact on billing and budget monitoring
- All charges are required to post within 60 days of the grant end date per fiscal policy. Funding agency may require posting sooner than 60 days after end date.
- **New Cost Transfer Form and Process – More coming soon!**

Cost Transfer – Fiscal Policy F10220

- Use the [Cost Transfer Form](#) – New Form and Process being developed, more to come!
- Only transfer costs onto a grant if they directly benefit the project
- Documentation is required to establish appropriateness of charges being transferred onto a grant
- Transfers should be made with 90 days of original charge
- Cost transfer explanation form must accompany any transfer over 90 days, the [Cost Transfer Transaction](#) will automatically generate the form for charges that extended beyond the deadline.
- Must get Department Head approval to transfer charges 91 to 120 days after original posting
- Must get Dean and CBO approval to transfer charges more than 120 days after original posting

Direct vs. Indirect Charges

- What are DIRECT charges?
- What are INDIRECT charges?
- What happens to Indirect allocations and how are they used?

Direct Charges

- Are allocable – they directly benefit and are directly attributable to the project or activity
- Are allowable – they are allowed by university policy, sponsor policy, and federal regulations
- Are reasonable and necessary for the performance of the project
- Are treated consistently – all costs incurred for same purpose, in like circumstances, are either direct or indirect charges, not both. Applying indirect charges to direct budget DOUBLE CHARGES the grant.
- University Policy F10206 – Sponsored Projects – Distinguishing Direct vs Indirect Costs:
<https://policy.tennessee.edu/policy/fi0206-sponsored-projects-distinguishing-direct-vs-indirect-costs/>

Indirect Charges

- Are costs that cannot be directly attributed to the scope of work for the grant or contract
- Include items such as utilities, space, general and administrative expenses, basic phone and internet charges, clerical support, sponsored project administration, and office supplies.
- Are covered by a percentage of grant funds separate from direct cost budget. Amount of indirect funds generated by each grant is based on a % of the grant's direct expenses and is usually based off a negotiated rate, such as a % of Modified Total Direct Cost (MTDC).
- UTC's current negotiated rate is 37.5% MTDC

What is Cost Share?

Cost sharing is the portion of the total project costs on a sponsored project that is not paid by the sponsoring agency. (Matching is another common term used to describe cost sharing.) There are primarily three types that may occur:

- **Mandatory Cost Sharing:** is required either by statute or by administrative regulation. The requirement for such cost participation is explicitly set forth in funding opportunity announcements (FOAs) or guidelines issued by the sponsor and is a requirement for eligibility to participate in the project and will be specifically identified within the university's proposal. *Whenever it is possible or permissible to do so, proposals should reflect mandatory cost sharing as a percentage of total costs rather than as an allocation of specific direct costs*
- **Voluntary Committed Cost Sharing:** is not required by the sponsor, but which is included voluntarily in the university's proposal to the sponsor. Once the sponsor has accepted the proposed cost share, the university is then obligated to meet the cost sharing amount.
- **Voluntary Uncommitted Cost Sharing:** is neither mandatory nor voluntary committed. It represents contributions by the university to a sponsored project that were not required by the awarding sponsor and were not volunteered in the university's proposal to the sponsor. Voluntary uncommitted cost sharing is not reported back to the sponsor. *For example, voluntary uncommitted cost sharing occurs when the principal investigator's effort is greater than what was committed in the proposal.*

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

What is Cost Share?

- Any potential direct cost that may be used as cost sharing must also qualify as a direct expense on the project and not be an expense that would normally be included in the facilities and administrative costs. See FI0205 – Sponsored Projects, sections 11-15 for more information on direct and F & A costs.
- Listed below are examples of expenditures that are **NOT** allowable cost sharing expenditures:
 - Cost-sharing sources from other federally sponsored projects without prior approval from both federal sponsors involved
 - Expenditures normally included in the university's F & A rate
 - Expenditures incurred outside the award period
 - Expenditures considered to be outside the scope of the project

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

What is Cost Share?

- If the mandatory cost sharing is an allocation of specific direct-cost line items, periodic manual accounting entries are necessary.
 - **Mandatory Matching.** There are many variations of matching requirements among agencies. Some require that the university obtain matching funds before a grant or contract is awarded. Others require detailed matching expenditures to be reported periodically throughout the project term. The principal investigator must provide the campus post award office with detailed information on how the matching requirement will be met at the beginning of the project term.
 - **Mandatory Facilities and Administrative Cost Sharing.** Many agencies of the state and federal government have refused to recognize the concept of “full cost reimbursement” and will not allow the inclusion of the full facilities and administrative cost recovery rates to be included in cost share.

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

When is Cost Share Appropriate on Federal Awards?

- For all Federal awards, shared costs or matching funds and all contributions, including cash and third-party in-kind contributions must be accepted as part of our cost sharing or matching when such contributions meet all the following criteria:
 - Cost sharing must be identifiable and verifiable in the university's records.
 - Expenditures must be necessary and reasonable for proper and efficient accomplishments of project or program objectives.
 - Expenditures are allowable and allocable under the applicable cost principles.
 - Expenditures are allowable under the cost principles as stated in OMB Uniform Guidance.
 - Expenditures must not be included as contributions for any other federal award.
 - Cost-sharing expenditures may not be from funds supported by the federal government under another award, except where authorized by federal statute to be used for cost sharing.
 - Costs are described in the approved budget and/or terms of the sponsored agreement when required by the awarding sponsor.

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

When is Cost Share Appropriate for Non-Federal Awards?

- Values for non-Federal entity cost share contributions of services and property must be established in accordance with OMB Uniform Guidance §200.434 Contributions and Donations.
- Third-party in-kind contributions offered as cost sharing require a commitment letter on company letterhead signed by an individual in a position to commit the in-kind contribution.
- After-the-fact reporting to the university will be necessary.

Listed below are some examples of acceptable cost sharing expenditures.

- Faculty, staff, or student salaries
- Allowable staff benefits related to the cost shared salaries
- Laboratory supplies
- F & A costs
 - F & A associated with the direct cost-share expenditures
 - Unrecovered F & A
 - Caution: Not all F & A is allowable as cost sharing. Prior approval from the sponsor is required.
(Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been charged to the award under the federally approved negotiated indirect cost rate.)
- Third-party contributions

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

Post-Award Cost-Sharing Issues

- **Impact of Cost Sharing Direct Expenditures:** If the funds for direct cost sharing are coming from a cost center, this commitment ties up the funds that might otherwise be used elsewhere. The department must carefully review to ensure that cost-sharing commitments are reserved and available.
- **Impact of Cost Sharing on the [University's](#) F & A Rate:** Cost sharing has a negative impact on the university's facilities and administrative (F&A) cost rate. Having a lowered F & A rate can impact the amount of F & A returned from the campus to the colleges/departments/principal investigators.

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

Cost Sharing Responsibilities

- **Principal Investigator.** The principal investigator (PI) is responsible to ensure that cost-sharing expenditures are recorded in a timely manner. It is the PI's responsibility to obtain acceptable third-party documentation and forward it to the accounting services post-award office. Failure to meet cost-sharing obligations or to adequately document can result in cost disallowances by sponsors. It is the responsibility of the PI and the department to ensure compliance.
- **Departmental.** The department is responsible for ensuring that funds are budgeted or otherwise available to meet the cost-sharing requirements in compliance with OMB Uniform Guidance §200.306.
- **College.** If applicable, the college is responsible for assisting the department and ensuring university compliance with cost-sharing requirements.
- **Campus Pre-award Office.** The campus pre-award office is responsible for reviewing the proposed cost share information to ensure compliance with OMB Uniform Guidance §200.306. To ensure the cost share is in the best interest of the unit and the university, the proposed cost share requires approval by the appropriate campus business office or their designee. In addition, if the proposed cost-share amount differs from the award cost-share amount, the budget must be adjusted accordingly with appropriate approvals.
- **Campus Post-award Office.** It is the responsibility of the accounting services post-award office to review cost sharing and ensure that adequate documentation is provided in the official file to support the cost-sharing requirements as required by the award agreement and OMB Uniform Guidance §200.306.

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

Recording and Documenting Cost Sharing

Documentation for cost sharing begins at the proposal stage and ends with the closeout of the project.

Pre-award:

The campus pre-award office will review the budget to ensure compliance with the OMB Uniform Guidance. When a project is awarded with an amount different from the proposed budget, adjustments must be made to the budget and cost-share amount and may require recertification or approval

For questions concerning the Pre-award stage please contact ORSP for assistance. <https://www.utc.edu/research/research-and-sponsored-programs>

<https://policy.tennessee.edu/policy/fi0210-sponsored-projects-cost-sharing/>

Recording and Documenting Cost Sharing

Post-award:

- Upon receipt of a fully executed award, the accounting services post award office will establish the project and the accounts depending on the cost-sharing requirements. **All UT cost-sharing expenditures (mandatory and voluntary committed) must be recorded on the project match account or its related match cost center.** Listed below are approved methods:
 - *Companion Account.* Under this method, more than one account will be created for the project. One WBS element will be used to record actual expenditures while a second WBS element will be used to capture cost-sharing expenditures. At the end of each period, the costs on the cost sharing account will be settled to an appropriate cost center or gift fund.
 - *Other.* A method to be determined and approved by the accounting services post award office to document cost sharing. Our campus method is a detailed EXCEL spreadsheet maintained by the department and P.I.

Example “Companion” Cost Share Budget

	Total Funds Requested 1/1/22 - 9/30/24	Total Cost Share 1/1/22 - 9/30/24
A. Senior Personnel		
1. PI - 1 course release (12.5% effort) as cost share in Y1 & Y3; 2 course releases (25% effort) as cost share in Y2	\$0	\$58,508
2. Co-PI - 25% release time as cost share in Y1-Y2; approx. 12.4% release time as cost share in Y3	\$0	\$5,451
B. Other Personnel		
Program Coordinator @ 100%	\$141,171	\$0
(PhD student) - hourly \$18.5/hr x 20 hrs/wk x 52 in Y1 & 19.575 weeks in Y2	\$26,483	
1 FT PhD GA @ \$22000/yr (half year in Y1 and Y3)	\$44,000	\$0
1 FT MS GA @ 9000/yr	\$0	\$0
summer effort for MS GA @ \$15/hr x 20 hrs/wk x 12 wks	\$0	\$0
C. Fringe Benefits		
PI @ 44%	\$0	\$25,744
Co PI @ 40%	\$0	\$2,378
Program Coordinator @ 62%	\$87,526	\$0
PhD GA @ 9%	\$2,384	
Students @ 9%	\$3,960	\$0
E. Travel		
a. Domestic (conferences, etc.) - 4 people to conference in baltimore in Y1	\$31,047	\$0
b. International		\$0
F. Participant Support Costs		

Example “Other” Cost Share Budget

Budget: 2022-2023	Project Funds	GL		UTC or Individual Cost Sharing	Explanation
Project director	\$0.00			\$17,056.00	Cost-sharing for the time commitment of 260 hours, for workshop preparation and delivery, based on hourly rate of \$65.60 (base salary, \$88,170, divided by 1,344; includes 2% raise for 2022-2023).
Facilitators - K-12 teachers, on UTC payroll	\$5,400.00	414		\$0.00	Facilitators include: (a) 2 facilitators to assist with workshop presentations, 5 days * \$300/day; and (b) 2 facilitators to assist with robotics, 4 days * \$300/day.
Participant stipends	\$8,200.00	446	443	\$0.00	Participant stipends include: (a) 5 workshops * 20 participants/workshop * \$50/participant; and (b) 4 robotics workshops * 16 participants/workshop * \$50/participant.
Materials for participants	\$11,112.20	439		\$0.00	Books, robotics, and materials for workshop activities: (a) activities for 5 days * \$350/day, 10% shipping; and (b) robotics, Lego set (\$412) and expansion set (\$110), for 16 participants (to be used for multiple sessions), 10% shipping. Each participant will provide their own laptop computer.
Paper, toner	\$190.00	439		\$0.00	Paper, 1 case * \$30/case; toner, 2 cartridges * \$80/cartridge.
Food	\$4,966.00	446		\$0.00	Food costs for the workshops include: (a) 23 people per workshop 1 (20 participants + 3 facilitators) for 5 workshops * \$26/person; and (b) 19 people per workshop 2 (16 participants + 3 facilitators) for 4 workshops * \$26/person.
Supplies	\$200.80	439		\$0.00	Consumable supplies for activities.
Travel	\$0.00			\$300.00	Research conference, February 2023; Conference, fall 2022 (estimated, personal funds).
Benefits	\$486.00	421		\$4,775.68	Benefits at a rate of 9% for facilitator, and at a rate of 28% on salary (uncompensated matching funds).
Indirect costs	\$0.00			\$10,154.76	Indirect costs at a rate of 36%.
Total	\$30,555.00			\$32,286.44	

Example: “Other” Cost Share Tracking Spreadsheet EXCEL

Months	Match Expense													
	Project Director - In-Kind Hours	Project Director - Current Hourly Rate	Project Director - Total Salary-In Kind	Project Director - Current Benefit Rate	Project Director - In-Kind Benefits	Facilitator Pay	Instructor Benefits	Current F&A Rate	Project Director - Forgone F&A	Instructor Pay-Forgone F&A	Other Expense Donated Amt.	Other Exp-Explanation	Other Expense-Forgone F&A	Total Match for Month
			Hours x Hourly Rate		Total Salary x Benefit Rate	Paid on Grant Account	Paid on Grant Account							
Jun-20		\$ 61.81	\$ -	0.26	\$ -			0.36	\$ -	\$ -			\$ -	\$ -
Jul-20	7	\$ 61.81	\$ 432.67	0.26	\$ 112.49			0.375	\$ 204.44	\$ -		Attended virtual sessions and	\$ -	\$ 749.60
Aug-20		\$ 61.81	\$ -	0.26	\$ -			0.375	\$ -	\$ -			\$ -	\$ -
Sep-20	9.25	\$ 61.81	\$ 571.74	0.26	\$ 148.65			0.375	\$ 270.15	\$ -	\$ 21.00	Registration for Conference (p	\$ 7.88	\$ 1,019.42
Oct-20	47.2	\$ 61.81	\$ 2,917.43	0.26	\$ 758.53	\$ 600.00	\$ 49.16	0.375	\$ 1,378.49	\$ 243.44			\$ -	\$ 5,297.89
Nov-20	35.75	\$ 61.81	\$ 2,209.71	0.26	\$ 574.52	\$ 1,800.00	\$ 147.48	0.375	\$ 1,044.09	\$ 730.31			\$ -	\$ 4,558.62
Dec-20	1	\$ 61.81	\$ 61.81	0.26	\$ 16.07			0.375	\$ 29.21	\$ -			\$ -	\$ 107.09

- Spreadsheets should match the approved cost share budget line items
- Spreadsheets can be as concise or detailed as needed according to the budget
- All cost share expense items must have supporting documentation such as receipts, invoices, and timesheets
- If you need assistance, please contact the accounting services post award office.

Effort Certification

➤ Sponsored Project Accounting will provide a separate training specifically for Effort Certification: *We are moving to a new ECC System for processing Effort Certification and Training is currently being developed. More to come!*

➤ **Why is effort certification important?**

As a **condition to receive federal funding**, the OMB Uniform Guidance requires institutions to maintain a stringent framework of **internal controls** to provide reasonable assurance that personnel charges are **accurate, allowable, and properly allocated**. The university uses as its internal control system the effort certification process to document after-the-fact work performance records for payroll distribution.

Effort Certification FAQs

➤ What is effort certification?

- Effort Certification is the process of verifying that appropriate salary and wage expenses were charged to sponsored grants and contracts.
- Effort Certification also provides evidence of committed effort expended on sponsored projects that may or may not have been charged to the sponsor.

➤ Who must certify effort?

- Every monthly paid **exempt** employee who has committed work on a sponsored grant or contract, whether paid or unpaid, must certify his/her effort.

Effort Certification FAQs

➤ What else should I know?

- OMB Uniform Guidance §200.308 (c) states that recipients shall request prior approvals from Federal awarding agencies if there is a:
 - a) Change in a key person specified in the application or award document, or
 - b) Twenty-five percent reduction in effort devoted to the project or a disengagement for more than three months by the approved project director or principal investigator.

- University effort certification policy details can be found here:
Policy is currently being updated. More to come!



QUESTIONS?

