Project Grant Chartfield Information for Sponsored Projects

# Course Overview

## Welcome!

This course introduces you to the project grant Chartfield in the M-Pathways Financials system, with specific focus on information related to sponsored projects and reporting. A sponsored project is any externally funded research or other scholarly activity that has a defined scope of work or set of objectives, which provides a basis for sponsor expectations.

The course is recommended for research administrators and others involved in managing and closing out sponsored projects.

Throughout the course you will encounter "test your knowledge" questions. These questions are designed to check your understanding of the material covered in each content section and are not scored.

# M-Pathways Chartfields Overview

M-Pathways Chartfields are the building blocks of the university's financial reporting structure. Used in combination, they identify the who, what, when, where, and how of the money being spent or received, and allow a department to track activity.

The six Chartfields are:

* Project grant
* Fund
* Program
* Class
* Account
* Department

We will discuss each Chartfield in more detail.

## Project Grant Chartfield

The project grant Chartfield is used to accumulate and track financial information for contracts, grants, gifts, construction projects, and unit-defined projects that have a limited time span. Project grant values begin with a letter that indicates what type of project grant it is.

Sponsored project grantsare prefixed with the following letters:

* Fis used for federally sponsored projects
* N is used for non-federally sponsored projects

## Fund Chartfield

The fund indicates the source of the money and determines how you can spend, receive, and account for that money.

Sponsored project grants use one of the following values on all transactions:

* Fund twenty thousand for federal sponsors
* Fund twenty five thousand for non-federal sponsors

## Program Chartfield

The Program Chartfield represents a group of related activities, cost centers, revenue centers, responsibility centers, and academic programs. Represents different areas of business activity for the department.

If a department does not use a specific Program value for a sponsored project, the value of ten thousand is used on all transactions.

## Class Chartfield

The Class Chartfield indicates the purpose of the transaction according to the University’s mission statement.

## Account Chartfield

The Account Chartfield indicates what you are buying or what type of revenue you are receiving.

## Department Chartfield

The Department Chartfield represents an academic or administrative unit that has programmatic, operations, and fiscal responsibility. The Department identifies who is responsible for the transaction.

## Locate a project grant in M-Pathways

To locate information about a project grant, log in to M-Pathways from [the Wolverine Access website](https://wolverineaccess.umich.edu/) (https://wolverineaccess.umich.edu/). Then follow these steps:

1. Click the M-Pathways Financials & Physical Resources System icon.
2. Click the Design Chartfields tile.
3. Click the project grant link.

The Project ID page displays. On this page:

1. Type the project grant value in the project grant field.
2. Click the Search button.

This course page displays an image of the Project ID page in M-Pathways.

Additional Information on this course page:

* For additional search options, see the [Locating Chartfield Values and Descriptions website](https://maislinc.umich.edu/mais/html/GL_CF_ChartFieldPages.html) (https://maislinc.umich.edu/mais/html/GL\_CF\_ChartFieldPages.html).
* To learn how to request access to M-Pathways, visit the [Online Access Request System website](https://its.umich.edu/accounts-access/administrative-access/oars) (https://its.umich.edu/accounts-access/administrative-access/oars).

## Project Grant Chartfield Tabs

[All project grants](https://maislinc.umich.edu/learning/DataStore/UNIVOFMICH_PROD/Learning/data/20181101_140145_1742/assets/B7A66E12-AA61-F1F5-1A87-5BB6B3ED6B5B.pdf) have three tabs:

* Project tab
* Description tab
* Contacts tab

Sponsored project grants have two additional tabs:

* Sponsored Project Attribute tab
* Sponsored Project Reports tab

This course page displays an image of the five tabs listed above that make up a sponsored project grant.

## What’s Next

In the following sections, we will take a closer look at the information available on each of the five project grant tabs.

First, let’s check your understanding of the material so far. The quiz questions in this course are not scored.

## True or False Question

A project grant is a Chartfield value used to accumulate and track financial information for contracts, grants, gifts, construction projects, and unit-defined projects that have a limited time span.

True or False: A federally sponsored project grant begins with the letter N followed by six digits.

The answer is False. Federally sponsored projects begin with the letter F and non-federally sponsored projects begin with the letter N.

# Project Tab Overview

The Project tab provides a high-level overview of the project grant information.

Next we'll review the fields that make up the Project tab.

## Project Status and Project Title Fields

A project has a Status of Active or Inactive.

* Active status allows activity to post to the project grant.
* Inactive status prevents further spending on or revenue to post to the project grant.

The Project Title field usually begins with the shortcode associated with the project grant followed by the full or partial title of the project.

A shortcode is a six-digit value that represents a portion of a Chartfield combination. At a minimum, it stands for a specific Fund plus Department plus Class combination. It may also include a program and or a project grant value depending on how the unit is tracking its business.

The course page includes an image of the Project tab highlighting the Status and Project Title fields.

## Sponsored Project Types – Descriptions

The course page has a set of tabs that can be clicked to show definitions of the six project types.

The first tab defines the project type of Contract. A contract is a written agreement that is intended to be enforceable by law. Sponsored contracts typically:

* have specific terms and conditions
* require negotiation
* require signatures
* have more narrow scientific interest and deliverables
* have more sponsor involvement

The next clickable tab defines the project type of Grant. A grant is an award of funds from a sponsor to achieve some general or specific purpose. The relationship between a sponsor and a recipient has not explicitly been defined by law.

The next clickable tab defines the project type of Sub-contract. A sub-contract is an agreement that provides funds to another entity (often an academic institution) to perform part of the research effort for a project.

The next clickable tab defines the project type of Sub-grant. A sub-grant is an award of funds made under a grant by another grantee to an eligible sub-grantee.

The next clickable tab defines the project type of Other Transactional Authority. Other Transaction Authority refers to the flexibility certain federal agencies (for example, National Institutes of Health, Department of Defense, NASA, others) have to use a funding mechanism called Other Transaction or OT. OTsare quo*te “legally binding instruments that may be used to engage industry and academia for a broad range of research and prototyping activities. OTs are typically defined by what they are not: they are not standard procurement contracts, grants, or cooperative agreements. As such, they are generally not subject to the federal laws and regulations that apply to government procurement contracts.”* End of quote.The source for the quote is from the webpage called [Other Transaction Authority (OTA) Overview](https://www.transform.af.mil/Portals/18/documents/OSA/OTA_Brief.pdf?ver=2015-09-15-073050-867).

The last clickable tab on the course page defines the project type of Sub-Other Transactional Authority, which is a sub-contract under an Other Transaction agreement.

## PRJ GRT Status Field on the Project Tab

The PRJ GRT status field provides additional information about the status of the project grant. Two statuses are used with sponsored projects:

1. **Approved** means that a fully executed agreement has funding committed from the sponsor.
2. **Hardship** is used when funds need to be spent prior to the receipt of the final award document from the sponsor. A hardship is sometimes referred to as an advance account.

## Project Dates Section on the Project Tab

The Project Dates section displays the Project Start and End dates and the Budget Period Start and End dates.

The Project Start and End dates are the entire length of time the project should be operational.

The Budget Period Start and End dates indicate the budget period that is currently authorized for spending.

The Project Budget Period start and end dates can be the same when the sponsor allows automatic carryforward of funds from each year.

## Initial Fund and Initial Department Fields on the Project Tab

The **Initial Fund** indicates the source and intended purpose of funding and how it should be spent. For sponsored projects:

* Fund twenty thousand indicates federal funding
* Fund twenty-five thousand indicates non-federal funding

The **Initial Dept**section shows the Department ID and name of the responsible administrative unit for the research project.

## Multiple Choice Question

The Project Title field usually begins with this six-digit value, followed by the full or partial title of the project. Possible answers are:

1. Project grant number
2. Award ID number
3. Shortcode
4. Program code

The correct answer is Shortcode.

# Overview of the Description and Contacts Tabs

## Description Tab

The **Description** tab contains information about what occurred during the lifecycle of the project.

The **Notes** section displays all notes about the project (regardless of the date entered) that may not be detailed in the agreement, such as:

* How to submit a report
* Carry forward options
* Continuation projects
* Single Administrative Point of Contact (SAPOC) change
* Project Grant inactivation date

## Contacts Tab

The **Contacts** tab displays names and contact information for central office and unit personnel associated with the project grant.

* **Fin Ops Co** is the Finance Sponsored Programs coordinator.
* **Proj Dir** is the Principal Investigator or Project Director.
* **Sgl Ad Pnt** is the Single Administrative Point of Contact (SAPOC).

## Contacts Tab View Options

The **Contacts** page defaults to the Sponsored Programs coordinator's information.

To view information for the Project Director and Single Administrative Point of Contact, you can use the drop down list of values, or use one of the following options from the Contacts section menu bar.

* Use the **View All link** to view all 3 contacts in a single display.
* Use the **scroll arrows** to display one contact type at a time.

The image on the course page highlights the area where you can click the View All link and where you can use the scroll arrows.

## Multiple Choice Question

Where would you look to find information about what occurred during the project lifecycle that may not be detailed in the sponsor agreement, such as a change in the Single Administrative Point of Contact or the project grant inactivation date? Possible answers are:

1. Contacts tab
2. Notes section on the Contacts tab
3. Notes section on the Description tab
4. Project tab

The correct answer is the Notes section on the Description tab.

# Sponsored Project Attribute Tab Overview

The Sponsored Project Attribute tab contains information from the sponsor award.

Next, we'll review key fields on the tab that may be useful to departments.

## Award Information Fields

### Sponsor Award Number

The Sponsor Award Number field is a unique identifying value provided by the sponsor for the award.

### Award ID

When the university receives notice of an award from a sponsor, the Office of Research and Sponsored Projects, or ORSP, initiates award processing in eRPM. An award record, the Award ID, is created. Award IDs begin with the letters AWD followed by six digits.

## Payment Type

The Payment Type is a code used to indicate the funding arrangement with the sponsor.

Sponsored projects receive funds from the sponsor based on five payment types:

* Advance Payment (abbreviated as advnce pay)
* Cost Reimbursable (abbreviated as cost reimb)
* Fixed Price (abbreviated as fix price)
* Letter of Credit (abbreviated as LOC)
* Payment Schedule (abbreviated as pay sched)

## Payment Type Definitions

The course page has a set of tabs that can be clicked to show definitions of the five payment types.

The first tab defines Advance Payment. Advance payments are projects that receive a lump sum funding from the sponsor at the time the agreement is signed, typically prior to the project's start date.

The next tab defines Cost Reimbursable. Cost reimbursable projects are billed on an interval frequency (monthly, quarterly, semi-annually, or annually) for actual costs incurred throughout the life of the project, not to exceed total authorization.

The Sponsored Programs Reporting team is responsible for preparing the Final Invoice Detail, or FID, to bill any remaining expenses within the sponsor stipulated deadline.

The next tab defines Fixed Price. For Fixed Price projects, the sponsor typically pays the university the entire amount of the authorized funds regardless of the costs incurred during the life of the project.

The next tab defines Letter of Credit. A Letter of Credit (LOC) is a mechanism for receiving funds (revenue) electronically from a sponsor as a monthly recoup of expenses. Both the cost reimbursable and letter of credit payment type projects request funds on a cost reimbursable basis, except cost reimbursable projects send an invoice to the sponsor.

The last tab defines Payment Schedule. For projects with Payment Schedules, the sponsor agrees to make payments based on a predetermined schedule and may not require an invoice. Some sponsors may require invoices be sent based on milestones met or certain dates throughout the project lifecycle.

## Parent Project Grant

The Parent Project Grant field is the project grant value assigned to the project as a whole.

Some projects involve U-M co-investigators who are allocated their own budget and a sub-project grant number for the portion of the research for which they are responsible.  
The image on this course page shows that the Parent Project Grant number is the same as the Project Grant Number, which mean the Project Grant number is not a sub-project of the parent.

## IDC Rate and Basis, Class, and Program Fields

### IDC Rate and Basis

The indirect cost, or IDC, rate and the basis on which the rate is calculated are located on this tab. In the image on the course page, the IDC rate is 55% and the Modified Total Direct Cost basis is 50.

The course page includes definitions of IDC and Modified Total Direct Cost:

* Indirect costs are also known as Facilities and Administrative, or F & A, Costs or overhead. These are the real costs of university operations which are not readily assignable to a particular project. The costs of operations that generally cannot be assigned to specific projects, such as electricity and central administrative services.
* Modified Total Direct Cost is the basis on which most U-M Facilities and Administrative, or indirect, costs are calculated. Modified Total Direct Costs are typically calculated as total costs minus equipment, tuition, patient care costs, and the portion of a sub-contract in excess of $25,000, depending on the basis.

### Class

The Class value identifies the functional nature of an expense. For example, on campus research; instruction; etc.

### Program

The image on the course page shows that the unit did not establish a specific program code for the project, so the generic value of ten thousand is used.

The course page includes a link to the [Facilities and Administrative (Indirect) Costs policy](https://spg.umich.edu/policy/303.02) (U-M Standard Practice Guide 303.02).

## Matching Quiz Question

The course page uses a drag and drop exercise in which the user drags a definition of a Payment Type to the correct name. The correct answers are:

### Payment Schedule

The sponsor agrees to make payments based on a predetermined schedule and may not require and invoice.

### Cost Reimbursable

Projects that are billed on an interval frequency for actual costs incurred throughout the life of the project, not to exceed total authorization.

### Letter of Credit

An electronic mechanism for receiving funding from a sponsor as a monthly recoup of expenses.

### Advance Payment

Projects that receive a lump sum funding from the sponsor at the time the agreement is signed.

### Fixed Price

Sponsor typically pays the university the entire amount of the authorized funds regardless of the costs incurred during the life of the project.

# Sponsored Project Reports Tab Overview

## Sponsored Projects Reporting Overview

The Principal Investigator, or PI, is ultimately responsible and accountable for the administration and proper conduct of the sponsored project, including the submission of all required reports to the sponsor.

The PI is responsible for preparing the progress and technical reports, and assisting in the submission of other reports that may be required, such as the property report or invention report).

Sponsored Programs staff prepare the financial reports. Some reports require department review and approval, or additional information provided to Sponsored Programs, before submission to the sponsor.

Research administrators or other designated unit staff assist with the review and approval process requested by Sponsored Programs.

## Financial Reports – Timely Unit Review

Timely submission of financial reports to the sponsor is critical. It is very important that departments respond promptly to requests from Sponsored Programs for report review, approval, and or additional information. Sponsored Programs follows these escalation steps to ensure compliance with sponsor financial reporting requirements:

1. Sponsored Programs prepares the report in Excel format and sends it to the department contact, the SAPOC, as an email attachment. The email message includes the date the report is due back from the department, which is within 10 business days for most projects.
2. If the department has not returned the report or responded by the due date, Sponsored Programs sends a second request due within 5 business days to the SAPOC and the PI.
3. If the report is still outstanding, Sponsored Programs sends a final request due within 5 business days to the SAPOC, the PI, and the department manager or Dean's office. If there is no response after this final request, Sponsored Programs may submit the report without unit review to meet the sponsor's due date.

## Sponsored Project Reports Tab – Useful Information for Units

The Sponsored Project Reports tab has information about the various financial reports associated with the project, including the types of reports, due dates, completion dates, comments about the report processing, and more.

Locating the report due date, in particular, may be very useful to research administrators and other unit staff involved in monitoring sponsored projects.

Let's look at one example:

* Non-federal sponsored projects may stay active for months after the project work is completed because the report due date is far in the future. This poses a risk for charges against the project that should not occur.
* Knowing the report due date helps the research administrator determine whether to pursue an early close-out from Sponsored Programs to inactivate the project grant and prevent inadvertent charges.

## Sponsored Project Report Tab Fields Overview

The course page shows an image of the Sponsored Project Reports tab, highlighting the section on the tab called Report Details. Next we’ll review navigation options to locate additional reporting information available in the Report Details section.

## Report Details Section – View Options

By default, the Report Details section shows rows of information for a single report Type.

The course page image shows the Report Details section with information for report Type 425. Report types are discussed later in the course.

The course page image shows that within the Report Details section you can use the scroll arrows to display each report one by one. Or you can click the View All link to display information for all the reports in a single view, as shown on the next course page.

The course page image also includes a note that you should not use the navigation options in the top section of the page (called the Effective Date section). Only use the view all link or the scroll arrows in the Report Details section.

### View All Display

The course page image shows the information available after clicking the View All link in the Report Details section. The View All option displays all report Types associated with the project.

Information for three report types for the project is shown in the image as an example, including:

* Annual 425 Report Type
* Final 425 Report Type
* Closeout Report Type

### Report Type

Next, we'll review the fields in the Report Details section, beginning with report Type.

The report Type is a code that identifies the kind of report needed for the project grant, such as 425, Uniform Guidance (or UG), Closeout, and more.

### Report Type Descriptions

The course page has an image of a document called Report Type Descriptions. The document contains the eighteen report types and their descriptions.

The Report Type Descriptions are included in the Appendix beginning on page 18 of this document.

### Report Frequency

The Frequency field shows how often the report is generated or due to the sponsor. Valid values include in alphabetical order:

* Annual
* Final
* Milestone
* Monthly
* Other
* Quarterly
* Semi-annual

Milestone and Other are used when the sponsor has a specific event or date different from the other options.

### Month Due

The Month Due field displays the month the report is due for certain reports types, such as an Annual Uniform Guidance report or Annual 425 report.

The course page image shows as an example the Month Due for an Annual 425 report as May.

### Days to Complete

The Days to Complete field indicates the number of days a report or closeout is due from the project end date.

Most reports are due from 90 to 120 days. Closeout reports are always 270 days.

## Reporting Details Section

Next, we'll define some key fields of information in the Reporting Details section that may be useful to research administrators and other unit staff. Note that not all fields are defined.

### Reporting Details Field Definitions

The course page image shows examples of the following reporting details fields:

* The activity end date, which is the last date of the period of activity the report addresses.
* The report due date.
* The coordinator number of the Sponsored Programs staff person assigned to the report. A blank field means Sponsored Programs has not yet started the report.
* The start date, which is the date Sponsored Programs prepared the report.

### Reporting Details Field Definitions – Continued

The course page image shows examples of the following reporting details fields:

* A checkmark in the Dept N A box means that Sponsored Programs sent the report directly to the sponsor without department review. This typically occurs for automatic carry forward awards.
* The Sent to Dept field displays the date Sponsored Programs sent the report to the department as the initial request for department review and approval.
* The Returned from Dept field is the date Sponsored Programs received the report from the department.

### Reporting Details Field Definitions – Continued

The course page image shows examples of the following reporting details fields:

* The Completed/Sent field is the date the report was sent to the sponsor, or an internal process was completed, such as project inactivation or cost sharing obligation fulfilled.
* The Comments field is a clickable link that allows you to view information entered by Sponsored Programs about the status of the report and or project closeout. Examples of comments include the following:
  + Requests to the department regarding report review.
  + Journal entry prepared.
  + Final invoice sent to the Shared Services Center for processing.

## True or False Question

Timely submission of reports to the sponsor is critical. Some financial reports require department review and approval, or additional information provided to Sponsored Programs, before submission to the sponsor.

True or False: If the department does not respond or return the report within the third request timeline, Sponsored Programs may submit the report without department review to the sponsor to meet the reporting deadline.

The correct answer is True. Sponsored Programs may submit the report to the sponsor without department review to meet the sponsor’s deadline.

# Course Completion and Appendix

Congratulations! You have completed the Navigate Project Grant ChartField Information for Sponsored Projectscourse.

If you would like to have your course completion recorded in My LINC, please send an email with the subject line: “Project Grant Chartfield Information Course Completed” to [navigate-research@umich.edu](mailto:navigate-research@umich.edu).

## Appendix: Project Grant Chartfield Financial Report Type Descriptions

This section describes the 18 different types of reports used in sponsored project management and closeout.

### Report Type 1034 (abbreviated 134)

Report type 1034 is a federal contract invoice prepared by the University of Michigan Shared Services Center, or SSC, when billing for unpaid costs not exceeding total authorization.

### Report Type 270

Report type 270 is a federal grant invoice prepared by the SSC as a total cumulative amount when billing for unpaid costs incorporating CSI not exceeding total authorization.

### Report Type 425 (also known at SF-425)

The standard federal financial report, or SF-425, provides a snapshot of the project revenue, expenses, and budget, including carryover, restriction of funds, and CSI.

### Report Type CSI – INT (abbreviated CSI)

Report type CSI is cost share reported internally or displayed on another financial report, such as the 425.

### Report Type Closeout (abbreviated CLS)

A project is ready for closeout when the Statement of Activity balance is zero and the total expended agrees to the final Financial Status Report, or FSR, amount.

### Report Type Cumulative Claim Reconciliation (abbreviated CCR)

The Cumulative Claim Reconciliation serves as the final closing papers for the project’s life cycle.

### Report Type Cost Share (abbreviated CSH)

Report type Cost Share is the cost share amount reported externally to a sponsor based on a predetermined frequency since this information is not displayed on another financial report.

### Report Type Final Invoice (abbreviated FID)

The final invoice is routed to the SSC once the final Financial Status Report, or FSR, is completed. This invoice summarizes expenses by cost categories for any unbilled cost, not exceeding total authorization.

### Report Type Funds Req (abbreviate FRQ)

Report type Funds Req is special reporting compiled by a specific SSC Accounts Receivable group that must accompany one of the University of Michigan invoices (INV, 270, or 1034).

### Report Type Grant Cumulative Cost Expenditure Report (abbreviated GCR)

The Grant Cumulative Cost Expenditure Report serves as the final closing papers for the project’s life cycle, similar to the CCR but specific for NASA grants.

### Report Type Invoice (abbreviated INV)

Report type Invoice is the official University of Michigan standard invoice generated by the SSC summarizing expenses by cost categories when billing for unpaid costs not exceeding total authorization.

### Report Type Letter of Credit (abbreviated LOC)

The Letter of Credit team expedites a draw request from the letter of credit electronic system, which increases the university’s cash position on a monthly basis. This is the preferred method for receiving funds.

### Report Type Other (abbreviated OTH)

Report type Other is special reporting that is not listed in any of the other reporting options.

### Report Type Service Contract Reporting (abbreviated SCR)

Service Contract Reporting is completed by Sponsored Programs per Federal Acquisition Regulation 52.204-14.

### Report Type Spons Form (abbreviated SPF)

This report type is a specialized report that summarizes financial information based on the sponsor’s approved budget.

### Report Type Uniform Guidance (abbreviated UG)

The Uniform Guidance report is used to monitor cost categories encompassed in the indirect cost base:

* Administrative and clerical salaries
* Office supplies
* Postage
* Telephone
* Hosting

### Report Type UM Form (abbreviated UMF)

Report type UM Form is the university’s standard financial report that reflects budget, expenses, revenue received, and O/S receivables. This report is used when a 425 or sponsor form has not been required.

### Report Type WKS – Int (abbreviated WKS)

The WKS report type is the cumulative expenditure amount illustrated on the Financial Status Report worksheet, displayed as the billed amount in the Chartfield. The Letter of Credit team will request funds electronically based on this amount.