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This document defines the roles and responsibilities of those involved in the identification, assembly, and submission of proposals related to sponsored projects as the University of Michigan (U-M).

The “Unit Admin” column encompasses any research administrator, unit administrator, or higher level within the unit. Because many units across campus provide services in different ways, it was not possible to delineate these roles in a uniform way across campus. Individual units are encouraged to explore developing a companion list that best describes their home unit and delivery of services in their context.

Principal Investigators, however, do have specific responsibilities delineated in the U-M Standard Practice Guide (SPG). Although often research administrators help perform these tasks, the PI has been reflected as responsible. If you are unfamiliar with the RASCI system, you may view a brief, online tutorial: https://www.youtube.com/watch?v=1U2qngDxFkc

<table>
<thead>
<tr>
<th>ROLES</th>
<th>RESPONSIBLE PARTY</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>Responsible for the correct and thorough completion of the work to achieve the task</td>
</tr>
<tr>
<td>A</td>
<td>Accountable for the correct and thorough completion of the task, typically delegating the work to those responsible</td>
</tr>
<tr>
<td>S</td>
<td>Support for those who are responsible or accountable</td>
</tr>
<tr>
<td>C</td>
<td>Consulted as needed in order to complete the task (two-way communication)</td>
</tr>
<tr>
<td>I</td>
<td>Informed that task is underway/completed (one-way communication)</td>
</tr>
</tbody>
</table>

The following are some of the responsible parties involved:

- **PI**: Principal Investigator
- **UNIT ADMIN**: Research Administrators, Department/School/College or Equivalent
- **ORSP**: Office of Research and Sponsored Projects
- **FSP**: Finance-Sponsored Programs
- **OTHER**:
  - **ACUO**: Animal Care & Use Office
  - **COI**: Conflicts of Interest Office
  - **CTSU**: Clinical Trial Support Unit
  - **EHS**: Environment, Health & Safety
  - **ECO**: Export Controls Office
  - **FinOps**: Financial Operations
  - **FR**: Foundation Relations
  - **HPSCRO**: Human Pluripotent Stem Cell Research Office
  - **HRPP**: Human Research Protection Program
  - **HR**: Human Resources
  - **HSIP**: Human Subject Incentives Program
  - **IBC**: Institutional Biosafety Committee
  - **IACUC**: Institutional Animal Care & Use Committee
  - **IC**: International Center
  - **Innov Part**: Innovation Partnerships
  - **IRB**: Institutional Review Board
  - **OFA**: Office of Financial Aid
  - **OGC**: Office of General Counsel
  - **PROC**: Procurement Services
  - **Prop Cont**: Property Control Office
  - **RACK**: Rackham Graduate School
  - **SSC**: Shared Services Center
  - **Treasury**: Treasurer’s Office
  - **UMOR**: U-M Office of Research
Financial Management of Awards
(Manage Project)

<table>
<thead>
<tr>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
</table>

**Project Set-Up**
- Review Award Notification
  - PI: A
  - UNIT ADMIN: R
- Request establishment of subcontract(s)
  - PI: R
  - UNIT ADMIN: A/R
  - ORSP: C/R
  - FSP: C
  - OTHER: COI – C
- Request internal sub-P/Gs
  - PI: C/I
  - UNIT ADMIN: A/I/R
  - ORSP: C/R
- Prepare initial budget re-allocation
  - PI: C
  - UNIT ADMIN: A/R
  - ORSP: C
  - FSP: C/R

**Post-Award Project Management**

**Effort Reporting**
- Allocate effort of PIs and other personnel to project (PAR, DBE, etc)
  - PI: R
  - UNIT ADMIN: A/R
- Substantiate effort changes over 120 days (120 day memo)
  - PI: R
  - UNIT ADMIN: R
  - ORSP: A/R
- Process e-verification, if necessary
  - PI: R
  - UNIT ADMIN: R
  - ORSP: R
  - OTHER: HR – A
- Monitor effort commitments for sponsored projects
  - PI: A
  - UNIT ADMIN: R
  - OTHER: HR – C
- Certify effort on project
  - PI: A/R
  - UNIT ADMIN: R

**Financial Management**
- Monitor Budget vs Expenses
  - PI: A/R
  - UNIT ADMIN: R
  - OTHER: C
- Review and Approve Expenditures
  - PI: A
  - UNIT ADMIN: R
  - OTHER: R
  - OTHER: R
- Procurement Activity
  - • Sole Source documentation
    - PI: R
    - UNIT ADMIN: R
    - OTHER: PROC – A
  - • External bid process
    - PI: R
    - UNIT ADMIN: R
    - OTHER: PROC – A
  - • Manage/track small business plans
    - PI: R
    - UNIT ADMIN: R/C
    - OTHER: PROC – A/C
- Cost Transfers
  - • Prepare documentation/justification for cost transfers (including 120 day memo)
    - PI: A/R
    - UNIT ADMIN: R
  - • Request cost transfer
    - PI: A/R
    - UNIT ADMIN: R
  - • Process cost transfer requests
    - PI: C/I
    - UNIT ADMIN: A*/R
    - OTHER: SSC – A*

  *A = SSC for those units in scope; Unit Admin for those units not in scope
- Review and approve cost transfer requests for compliance with University policy
  - PI: R
  - UNIT ADMIN: A/R
- Comply with Uniform Guidance and sponsored requirements
  - PI: R
  - UNIT ADMIN: R/C
  - OTHER: R/C
  - OTHER: A/R

**Subcontracts**

Created by: RAAC Process Subcommittee
Last Updated: 9/1/2022
## Financial Management of Awards
(Manage Project)

<table>
<thead>
<tr>
<th>Financial Management of Awards</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initiate subcontracts and manage subrecipient communications (outlined in the PAF/application)</td>
<td>A/R</td>
<td>R</td>
<td>C</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>Initiate subcontracts that were not outlined in the PAF.</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td>C/I</td>
<td></td>
</tr>
<tr>
<td>Approve subcontracts that were not outlined in the PAF.</td>
<td>C/I</td>
<td>C/I</td>
<td></td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>Negotiate and execute subcontract agreement</td>
<td>R/C/I</td>
<td>R/C/I</td>
<td></td>
<td>A/R</td>
<td></td>
</tr>
<tr>
<td>Monitor subk expenses vs budget</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>Review subk invoice for compliance and prepare concurrence report</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td>A/R</td>
<td></td>
</tr>
<tr>
<td>Initiate close-out of subcontract</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>Monitor subcontractor scientific compliance</td>
<td>A/R</td>
<td>S</td>
<td></td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>Approve concurrence reports (subcontract invoices and work performed)</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td>R</td>
<td></td>
</tr>
<tr>
<td>Monitor subcontractor administrative and financial compliance</td>
<td>R</td>
<td>R</td>
<td>C</td>
<td>A/R</td>
<td></td>
</tr>
</tbody>
</table>

### Cost sharing

<table>
<thead>
<tr>
<th>Cost sharing</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initiate transfer(s) from units and other parties of promised cost share</td>
<td>R</td>
<td>A/R</td>
<td></td>
<td>UMOR – C/S RACK – C/S</td>
<td></td>
</tr>
<tr>
<td>Retain necessary documentation of cost sharing and/or matching funds</td>
<td>R</td>
<td>R</td>
<td></td>
<td>A/R</td>
<td></td>
</tr>
<tr>
<td>Monitor and review that required cost share is met</td>
<td>R</td>
<td>R</td>
<td>C</td>
<td>A/R</td>
<td></td>
</tr>
</tbody>
</table>

### Monitoring Expenses and Internal Reporting

<table>
<thead>
<tr>
<th>Monitoring Expenses and Internal Reporting</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review accounts to identify and resolve issues or errors in a timely manner (SPG 500.01)</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reconciliation of expenses on accounts (joint reconciliation with SSC).</td>
<td>R</td>
<td>A*/R</td>
<td></td>
<td>SSC – A*/R</td>
<td></td>
</tr>
</tbody>
</table>

*A = SSC for those units in scope; Unit Admin for those units not in scope

| CTSU – C/S HSIP – C/S IC - C/S OFA – C/S PROC – C/S RACK – C/S SSC – C/S |

### External Interim Financial Reporting

<table>
<thead>
<tr>
<th>External Interim Financial Reporting</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notification to PI of upcoming sponsored financial reports</td>
<td>A/R</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Identify any program income and communicate to FSP</td>
<td>R</td>
<td>R/A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# ROLES AND RESPONSIBILITIES

**Sponsored Projects Administration**

## Financial Management of Awards

**Manage Project**

<table>
<thead>
<tr>
<th>Role</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepare Financial Status Report (FSR) for submission to sponsor</td>
<td>R/S</td>
<td>R/C/S</td>
<td>A/R</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Approve interim FSR for submission to sponsor</td>
<td>A/R</td>
<td>R</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Submit interim financial report to Sponsor</td>
<td>R</td>
<td>R</td>
<td>A/R</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Initiate carryforward request</td>
<td>A/R</td>
<td>S</td>
<td>C/I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>If ORSP is submitting the carryforward request, comply with Sponsor requirements and deadline (if applicable)</td>
<td>C</td>
<td>I</td>
<td>A/R</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>If project team is submitting the carryforward request, comply with Sponsor requirements and deadline (if applicable)</td>
<td>A/R</td>
<td>I</td>
<td>C</td>
<td>C</td>
<td></td>
</tr>
</tbody>
</table>

### Accounts receivable

<table>
<thead>
<tr>
<th>Role</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepare and submit invoices to sponsors</td>
<td>C/I</td>
<td>R/C/S</td>
<td>A</td>
<td>SSC – R/I</td>
<td></td>
</tr>
<tr>
<td>Prepare and process letter of credit draws</td>
<td></td>
<td></td>
<td>A/R</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central office receive payments from sponsors and deposit them in University accounts</td>
<td>C/I</td>
<td>C/I</td>
<td>C/I</td>
<td>A</td>
<td>SSC – R</td>
</tr>
<tr>
<td>Unit receive payments from sponsors and deposits in proper account per SPG 519</td>
<td>A/R</td>
<td>C/I</td>
<td>C/I</td>
<td>SSC – C/I</td>
<td></td>
</tr>
<tr>
<td>Monitor receivables to identify any issues or overdue payments</td>
<td>R</td>
<td>R</td>
<td>A</td>
<td>SSC – R</td>
<td></td>
</tr>
<tr>
<td>Review unallocated list for unclaimed funds</td>
<td>R</td>
<td></td>
<td></td>
<td>FinOps – A</td>
<td></td>
</tr>
<tr>
<td>Pursue late or non-payment of invoices by funding agencies</td>
<td>R</td>
<td>R</td>
<td>C/I</td>
<td>A/R</td>
<td>SSC – R/I</td>
</tr>
</tbody>
</table>

### Program income

<table>
<thead>
<tr>
<th>Role</th>
<th>PI</th>
<th>UNIT ADMIN</th>
<th>ORSP</th>
<th>FSP</th>
<th>OTHER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Identify the occurrence and reportability of program income</td>
<td>R/S</td>
<td>R/C/S</td>
<td>C/I</td>
<td>A/R</td>
<td>Treasury – C/I/R</td>
</tr>
<tr>
<td>Deposit program income</td>
<td>R/S</td>
<td>A/R</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monitor receipt of program income</td>
<td>R</td>
<td>A/R</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provide institutional oversight to record and report program income</td>
<td>C/I</td>
<td>C/I</td>
<td>A/R</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prepare and send the report of program income to the sponsor</td>
<td>C/I</td>
<td>C/I</td>
<td>A/R</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>