Performance Audit of Incurred Costs – University of Minnesota

REPORT PREPARED BY KEARNEY & COMPANY, P.C.

NATIONAL SCIENCE FOUNDATION
OFFICE OF INSPECTOR GENERAL

April 5, 2019
OIG 19-1-006

AT A GLANCE

Performance Audit of Incurred Costs –University of Minnesota
Report No. OIG 19-1-006
April 5, 2019

AUDIT OBJECTIVE

The National Science Foundation Office of Inspector General engaged Kearney & Company, P.C. (Kearney) to conduct a performance audit of incurred costs at the University of Minnesota (Minnesota) for the period March 1, 2014, to February 28, 2017. The auditors tested more than $4 million of the $230.3 million of costs claimed to NSF. The objective of the audit was to determine if costs claimed by Minnesota on NSF awards were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and Federal financial assistance requirements.

AUDIT RESULTS

The report highlights concerns about Minnesota's compliance with certain Federal, NSF, and/or Minnesota regulations and policies when allocating expenses to NSF awards. The auditors questioned $73,260 of costs claimed by Minnesota during the audit period. Specifically, the auditors found $65,973 in unallocable and/or unreasonable expenses charged against expired awards, $6,995 in unsupported expenses, and $292 in unallowable expense charges. The auditors also identified $37,872 of misclassified expenses for which there were no questioned costs. Kearney is responsible for the attached report and the conclusions expressed in this report. NSF OIG does not express any opinion on the conclusions presented in Kearney's audit report.

RECOMMENDATIONS

The auditors included 4 findings in the report with associated recommendations for NSF to resolve the questioned costs and to ensure Minnesota strengthens administrative and management controls.

AUDITEE RESPONSE

Minnesota agreed with 2 of the 4 findings in the report. Minnesota's response is attached to the report in its entirety as Appendix C.

FOR FURTHER INFORMATION, CONTACT US AT 703.292.7100 OR OIG@NSF.GOV.

National Science Foundation • Office of Inspector General
2415 Eisenhower Avenue, Alexandria, Virginia 22314

MEMORANDUM

DATE: April 5, 2019

TO: Dale Bell
Director
Division of Institution and Award Support

Jamie French
Director
Division of Grants and Agreements

FROM: Mark Bell [redacted]
Assistant Inspector General
Office of Audits

SUBJECT: Audit Report No. 19-1-006, University of Minnesota

This memo transmits the Kearney & Company, P.C. (Kearney) report for the audit of costs charged by the University of Minnesota (Minnesota) to its sponsored agreements with the National Science Foundation during the period March 1, 2014, to February 28, 2017. The audit encompassed more than $4 million of the $230.3 million claimed to NSF during the period. The objective of the audit was to determine if costs claimed by Minnesota on NSF awards were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and Federal financial assistance requirements.

Please coordinate with our office during the 6-month resolution period, as specified by Office of Management and Budget Circular A-50, to develop a mutually agreeable resolution of the audit findings. The findings should not be closed until NSF determines that all recommendations have been adequately addressed and the proposed corrective actions have been satisfactorily implemented.

OIG Oversight of the Audit

Kearney is responsible for the attached auditors' report and the conclusions expressed in this report. We do not express any opinion on the conclusions presented in Kearney's audit report. To fulfill our responsibilities, we:

- reviewed Kearney's approach and planning of the audit;
- evaluated the qualifications and independence of the auditors;

- monitored the progress of the audit at key points;
- coordinated periodic meetings with Kearney, as necessary, to discuss audit progress, findings, and recommendations;
- reviewed the audit report prepared by Kearney; and
- coordinated issuance of the audit report.

We thank your staff for the assistance that was extended to the auditors during this audit. If you have any questions regarding this report, please contact Jeanette Hyatt at 703.292.7100 or oig@nsf.gov.

Attachment

cc:

Anneila Sargent	Fae Korsmo	Carrie Davison	Ken Lish
John Veysey	Teresa Grancorvitz	Allison Lerner	Billy McCain
Ann Bushmiller	Pamela Hawkins	Lisa Vonder Haar	Jennifer Kendrick
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University of Minnesota

Performance Audit of Claimed Costs for National Science Foundation Awards For the Period March 1, 2014 through February 28, 2017

National Science Foundation Office of Inspector General

KEARNEY& COMPANY

INDEPENDENT ACCOUNTANT'S PERFORMANCE AUDIT REPORT

Kearney & Company, P.C. (defined as "Kearney," "we," and "our" in this report) has conducted a performance audit of costs claimed by University of Minnesota (referred to as "Minnesota" or "University" in this report) on National Science Foundation (NSF) awards made to the University for the period of March 1, 2014 through February 28, 2017. This performance audit was conducted under Blanket Purchase Agreement (BPA) #D14PA00037, Order #D16PB00538.

The objective of the performance audit was to determine if costs claimed in the sample selected by Kearney were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions, as well as applicable Federal financial assistance requirements. Kearney conducted the performance audit by testing costs claimed by the University and reporting on only the samples selected.

Kearney performed testing over its selected judgmental sample, which consisted of a listing of an initial 250 transactions, based on our risk-based criteria and assessment of University costs claimed. These samples included, but were not limited to, transactions of unusual spending trends; inconsistencies; even dollar amounts; large dollar amounts; duplicate transactions; descriptions indicating potentially unallowable costs; frequency; and transactions near or after award expiration. Kearney reported the results and findings within the body of this performance audit report. The results of our findings were not projected over the entire award population tested in our audit period. Please see Appendix A: **Objectives, Scope and Methodology of the Audit** of this report for more information regarding the scope and methodology of the audit.

Kearney determined that costs charged to NSF-sponsored agreements did not always comply with applicable Federal requirements. Specifically, we determined that actual claimed costs totaling $73,260 were unallowable, unallocable, unreasonable, and/or not in conformity with NSF award terms and conditions and Federal requirements. Further, Kearney determined costs totaling $37,872 were misclassified; these costs were not questioned. The Audit Results section of this report further describes the costs in question, the basis for our findings, and the recommended actions to be taken by the University.

Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), 2011 Revision, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Kearney assessed the risk and approach for the audit by conducting planning, data mining, and analytical procedures over the universe of data provided by the University. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions

based on our audit objectives. The purpose of this report is to communicate the results of Kearney's performance audit and our related findings and recommendations.
Thank you for providing us with the opportunity to assist NSF OIG and conduct the performance audit of the University. Kearney appreciates the cooperation provided by NSF's and Minnesota's personnel during the audit.

Kearney & Company

Kearney & Company, P.C.
Alexandria, Virginia
April 4, 2019

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Abbreviations

AAG	Award and Administration Guide
ACM$	Award Cash Management $ervice
CFR	Code of Federal Regulations
FDP	Federal Demonstration Partnership
GAGAS	Generally Accepted Government Auditing Standards
IDC	Indirect Costs
IPA	Independent Public Accountant
Kearney	Kearney & Company, P.C.
Minnesota	University of Minnesota
NSF	National Science Foundation
OIG	Office of Inspector General
OMB	Office of Management and Budget
PI	Principal Investigator

RAM	Resolution and Advanced Monitoring Branch
University	University of Minnesota

Background

The National Science Foundation (NSF) is an independent Federal agency whose mission is to "promote the progress of science; to advance the national health, prosperity, and welfare; and to secure the national defense…"[1] Through grant awards, cooperative agreements, and contracts, NSF enters into relationships with non-Federal organizations to fund research and education initiatives and to assist in supporting its internal financial, administrative, and programmatic operations.

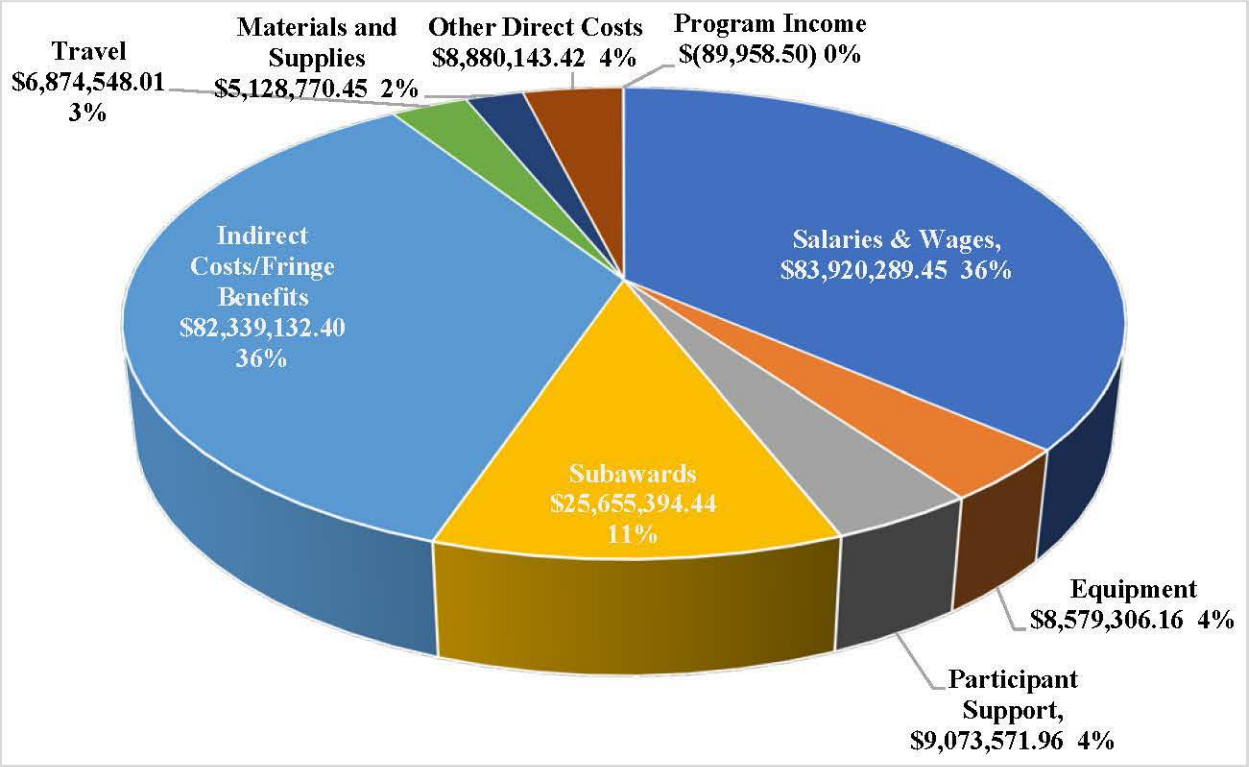
The NSF has an Office of Inspector General (OIG) that provides independent oversight of the agency's programs and operations. Part of the NSF OIG's mission is to conduct audits and investigations to prevent and detect fraud, waste, and abuse. In support of this mission, the NSF OIG may conduct independent and objective audits, investigations, and other reviews to promote the economy, efficiency, and effectiveness of NSF programs and operations, as well as to safeguard their integrity. The NSF OIG may also hire an independent public accountant (IPA) to provide these audit services.

The NSF OIG engaged Kearney & Company, P.C. (defined as "Kearney," "we," and "our" in this report) to conduct a performance audit of costs incurred by the University of Minnesota (referred to as "Minnesota" or "University" in this report). The audit objective was to determine if costs claimed were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable Federal financial assistance requirements. Additional information on the Objectives, Scope, and Methodology are included in Appendix A of this report.

According to the University's website, Minnesota is "founded in the belief that all people are enriched by understanding, is dedicated to the advancement of learning and the search for truth; to the sharing of this knowledge through education for a diverse community; and to the application of this knowledge to benefit the people of the state, the nation, and the world [2]." As illustrated in ***Exhibit 1***, Minnesota claimed more than $230 million in expenditures through the Award Cash Management $ervice (ACM$) across 857 NSF awards during our audit period of March 1, 2014 through February 28, 2017. ***Exhibit 1*** also shows costs claimed by budget category based on the accounting data provided by Minnesota.

[1] Pub. L. No. 81-507
[2] University of Minnesota Missions Statement, Board of Regents Policy, January 1994, accessed on https://regents.umn.edu/sites/regents.umn.edu/files/policies/Mission_Statement.pdf

Exhibit 1: Costs Claimed by NSF Budget Category, March 1, 2014 through February 28, 2017



Source: Auditor summary of General Ledger (GL) of the University of Minnesota's Costs Claimed from March 1, 2014 through February 28, 2017

Audit Results

As described in the Appendix A: Objectives, Scope and Methodology of the Audit (i.e., Objective, Scope, and Methodology section) of this report, this performance audit included obtaining transaction-level data for all costs that Minnesota claimed on NSF awards during the audit period. Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Kearney assessed the risk and approach for the audit by conducting planning, data mining, and analytical procedures over the universe of data provided by the University. Kearney judgmentally selected[3] 250 transactions, totaling $4,078,877, for testing. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[3] As sample items were judgmentally selected, the results of our findings were not projected over the entire award population tested in our audit period.

Minnesota did not always comply with all Federal, NSF, and University regulations and policies when claiming costs to NSF awards. Specific recommendations follow each finding that will facilitate improvements to ensure costs claimed are reasonable, allocable, and allowable in accordance with those regulations and policies. As a result, we questioned $73,260 in costs claimed (i.e., both direct costs and indirect costs, if applicable) by Minnesota during the audit period, as follows:

- $65,973 of unallocable and/or unreasonable expenses against expired award
- $6,995 of unsupported expenses
- $292 of unallowable costs

Further, we identified $37,872 of misclassified expenses.

We provide a breakdown of the questioned and misclassified costs by finding in Appendix B of this report.

Findings

Finding 1 – Unallocable and/or Unreasonable Expenses Charged Against Expired Awards

Minnesota charged NSF awards for purchases near the end of the award expiration date, and in some cases after the award expiration date. The costs identified below were not in accordance with the following:

- NSF Award and Administration Guide (AAG), Chapter V, Section A.2.c, *Post-End Date Costs*[4, 5]
- Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*, Section C.3, "*Reasonable costs*"[6]
- OMB Circular A-21, Section C.4.a, "*Allocable costs*"[7]
- 2 Code of Federal Regulations (CFR) 220, Subpart E—Cost Principles, § 200.404, "*Reasonable costs*"[8]
- 2 Code of Federal Regulations (CFR) 220, Subpart E—Cost Principles, § 200.405, "*Allocable costs.*"[9]

Expenses Charged Against Expired Award: Minnesota charged expenses (i.e., both indirect costs and direct costs, if applicable) against expired NSF awards, as follows:

- *October 2016 Charges Against Expired Award:* The Principal Investigator (PI) of NSF Award No. [redacted] originally purchased capital equipment (i.e., Motion Capture System) on September 1, 2016. The capital equipment was received on October 4, 2016,

[4] The 2013 NSF AAG, Chapter V, Section A.2.c, *Post-Expiration Costs*, states: "NSF funds may not be expended subsequent to the expiration date of the grant, except to liquidate valid commitments that were made on or before the expiration date… The costs of equipment ordered after the expiration date, however, may not be charged to the project."

[5] The 2014 NSF AAG, Chapter V, Section A.2.c, *Post-Expiration Costs*, states: "NSF funds may not be expended subsequent to the end date of the grant, except to liquidate valid commitments that were made on or before the end date, e.g., commitment of project funds for subrecipient or contractor for services rendered during that award period but not billed to the grantee until after the grant expired (See AAG Chapter III.E.2.) Generally, the costs of equipment or materials and supplies ordered after the end date, may not be charged to the project…"

[6] OMB Circular A-21, Appendix A, Section C.3, *Reasonable costs*, states: "A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made."

[7] OMB Circular A-21, Appendix A, Section C.4.a, *Allocable costs*, states: "A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship."

[8] 2 CFR § 200.404, *Reasonable Costs*, states: "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded…"

[9] 2 CFR § 200.405, *Allocable Costs*, states: "A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received…"

recorded in the GL on October 6, 2016, and had an invoice date of September 30, 2016; however, the award expired on August 31, 2016. According to Minnesota personnel, the purchase of the motion capture system was to replace a 12-camera motion tracking system to expand research. However, the purchase occurred after the award had expired. Thus, the timing of the purchase indicates the equipment did not benefit Award No. [redacted], but rather other research/award(s) outside the scope of this award. Therefore, we questioned $56,397 of costs associated with the capital equipment purchase.

- *December 2016 Charges Against Expired Award:* The PI of NSF Award No. [redacted] entered into an agreement for consulting services (i.e., services used to improve a cloud application related to the award) with terms for a period of performance of August 1, 2016 through August 7, 2017. The consulting service transaction had an invoice date of December 12, 2016 and was recorded in the GL on December 30, 2016; however, the award expired on October 31, 2016. According to Minnesota personnel, although the invoice date is subsequent of the award expiration date the consulting services occurred both during and after the award expiration. However, Minnesota was unable to support the timing of when consulting services were performed associated with the invoice provided. Therefore, we questioned the full invoice amount of $9,576 of costs associated with the consulting services invoice, $3,830 of which Minnesota noted that repayment has been made to NSF.

Minnesota did not properly purchase items or equipment within the allotted periods of performance. Further, Minnesota did not provide adequate oversight or adhere to policies and procedures in place to ensure that funds were not expended near or after the award expiration date. As a result, Kearney questioned $65,973 of expenses as follows:

Table 1. Finding 1 – Unallocable and/or Unreasonable Expenses Charged against Expired Awards

Description	NSF Award No.	Questioned Costs
Expenses Charged against Expired Award	[redacted]	$ 56,397 9,576
Total Questioned Costs		**$ 65,973**

Source: Auditor summary of questioned costs claimed.

Recommendations: Kearney recommends that NSF's Director of the Division of Institution and Award Support:

1. Resolve the $62,143 in questioned costs, including $5,746 in unsupported costs, and direct the University of Minnesota to repay or otherwise remove the sustained questioned costs from its NSF awards.

2. Direct the University of Minnesota to provide support that it has repaid the $3,830 of unsupported questioned costs.

3. Direct the University of Minnesota to ensure purchases are made timely within the award period of performance to allow the purchases to be fully utilized in support of the award.

Minnesota's Response: The University of Minnesota believes that all $65,973 of questioned costs (Award Nos. [redacted] and [redacted]) are reasonable, allowable, and allocable under OMB Circular A-21, the Code of Federal Regulations (2 CFR Part 220), NSF policies, and the terms and conditions of the grants issued.

Specifically, for Award No. [redacted], the University acknowledges that although equipment purchases made at the end of most types of NSF awards are not allowable unless under certain circumstances, the capital equipment purchased under this award is allowable based on the applicable type of program solicitation this award was funded through. Award No. [redacted] falls under an NSF award solicitation related to the Computer and Information Science and Engineering (CISE) program. The capital equipment purchased was related to the CISE institutional infrastructure program, which supports the creation of new and/or existing CISE research infrastructure to enable world-class CISE research opportunities at the awardee and collaborating institutions. As a result, the equipment purchased has enabled the University to sustain additional research opportunities so it believes it is an allocable expense.

Additionally, for Award No. [redacted], the University disagreed with Kearney's assertion over the sufficiency of documentation provided to corroborate the timing of consulting services that occurred during the award's period of performance and services that occurred after award expiration. The University believes that an agreement between the consultant and PI about the timing of services and what deliverables are necessary is sufficient, and formal progress reports from the consultant are not required. Further, the University agrees that a portion of the consulting services provided occurred after the award expired, totaling 40% of the questioned costs. However, the other 60% of consulting services occurred during the award's period of performance, and therefore; the University believes these costs are allowable.

See **Appendix C** for the University of Minnesota's complete response, which includes further detail and explanation.

Auditor's Additional Comments: Our position regarding this finding remains the same.

Specifically, for Award No. [redacted], the capital equipment purchased could have been ordered well in advance of the award end date, thus providing adequate time for Award [redacted] to have received benefit (the equipment requisition occurred two days prior to the award end date, and the equipment was not received/used until after the award end date), rather than just benefiting other collaborating institutions. Therefore, the report finding and recommendation remain as stated.

Additionally, for Award No. [redacted], the supporting documentation obtained was not sufficient to fully corroborate the timing of consulting services provided to differentiate between services that occurred during the award's period of performance and after the award end date. Further, additional documentation was developed and provided as a result of our audit inquiries, however;

the documentation should have been maintained and developed during the time the services were performed and completed. Therefore, the report finding and recommendation remain as stated.

Finding 2 – Unsupported Expenses

Minnesota charged NSF awards for unsupported expenses. The costs identified below were not in accordance with the following:

- NSF Award and Administration Guide (AAG), Chapter V, Section B.7.c, *Publication, Documentation and Dissemination*[10]
- OMB Circular A-21, Section A.2(e), "*Purpose and scope*"[11]
- OMB Circular A-21, Section C.3, "*Reasonable costs*"[12]
- OMB Circular A-21, Section C.4.a, "*Allocable costs.*"[13]

Minnesota charged $6,995 of unsupported expenses[14] to two NSF awards during the sampled period, as follows:

- ***Unsupported Publication Costs:*** Minnesota charged future publication costs, totaling $5,675, on June 28, 2016 to Award No. [redacted], which had an expiration date of March 31, 2016. According to Minnesota personnel, NSF allows the transfer of funds from the award to an institutional account for valid unpaid obligations at the end of the award. However, documentation (i.e., purchase order, invoice, etc.) to corroborate the amount of the publications was not provided (per Minnesota, these publications have not occurred as of October 2018); thus, the grant was charged based on an estimate and not based on actual costs incurred. Therefore, we questioned $5,675 associated with the publication costs.

- ***Unsupported Supply Costs:*** The PI of NSF Award No. [redacted] purchased supplies (i.e., arm lever) as part of developing and reviewing curriculum materials; however, Minnesota was unable to provide supporting documentation (i.e., purchase order, invoice, etc.) to

[10] The 2013 NSF AAG, Chapter V, Section B.7.c, *Publication, Documentation and Dissemination*, states: "AAG Chapter III.E.2, permits a grantee to transfer from the grant account to an institutional account an amount equal to valid unpaid obligations outstanding at the time a grant expires. A grantee should refer to this section if they have incurred valid commitments for the costs of publication or sharing of research results and it is not possible to effect an actual payment for such charges by the time the final disbursements are due."

[11] OMB Circular A-21, Section A.2(e), "*Purpose and scope*," states: "The application of these cost accounting principles should require no significant changes in the generally accepted accounting practices of colleges and universities. However, the accounting practices of individual colleges and universities must support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to sponsored agreements."

[12] OMB Circular A-21, Appendix A, Section C.3, *Reasonable costs*, states: "A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made."

[13] OMB Circular A-21, Appendix A, Section C.4.a, *Allocable costs*, states: "A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship."

[14] Expenses include both direct costs and indirect costs, if applicable.

corroborate the expense. Therefore, we questioned $1,320 associated with the supply costs, in which Minnesota noted that repayment in full has been made to NSF.

Minnesota did not follow the appropriate policies and procedures to ensure that documentation provided or retained was sufficient to support the allowability of the sampled expenses. As a result, Minnesota charged NSF awards for expenses that it was unable to adequately support as allowable. We are therefore questioning $6,995 of expenses, as follows:

Table 2. Finding 2 – Unsupported Expenses

Description	NSF Award No.	Questioned Costs
Unsupported Publication Costs	[redacted]	$ 5,675
Unsupported Supply Costs	[redacted]	1,320
Total Questioned Costs		**$ 6,995**

Source: Auditor summary of questioned costs claimed.

Recommendations: Kearney recommends that NSF's Director of the Division of Institution and Award Support:

1. Resolve the $5,675 in questioned costs, all of which are unsupported costs, and direct the University of Minnesota to repay or otherwise remove the sustained questioned costs from its NSF awards.

2. Direct the University of Minnesota to provide support that it has repaid the $1,320 of questioned costs.

3. Direct the University of Minnesota to review and update, as needed, the administrative and management controls and processes over processing expenses on NSF awards to ensure that all costs within sponsored projects are adequately supported by documentation that supports the actual costs incurred.

Minnesota's Response: The University of Minnesota concurs with $1,320 (Award No. [redacted]) of the $6,995 of questioned costs. The University believes the remaining $5,675 (Award No. [redacted]) of questioned costs are reasonable, supported, and allowable under OMB Circular A-21, the Code of Federal Regulations (2 CFR Part 220), and NSF policies (AAG).

Specifically, for Award No. [redacted], the University disagrees that the questioned publication costs are unsupported. According to NSF's AAG, Chapter V, Section B.7c, *Publication, Documentation and Dissemination*, "AAG Chapter III.E.2 permits a grantee to transfer from the grant account to an institutional account an amount equal to valid unpaid obligations outstanding at the time a grant expires. A grantee should refer to this section if they have incurred valid commitments for the costs of publication or sharing of research results and it is not possible to effect an actual payment for such charges by the time the final disbursements are due." The University provided documentation that corroborates the publication expense regarding the transfer of funds to the award, and deems these costs are supported and allowable.

See **Appendix C** for the University of Minnesota's complete response, which includes further detail and explanation.

Auditor's Additional Comments: Our position regarding this finding remains the same.

Specifically, for Award No. [redacted], Kearney does not question the process over the allowability of funds transferred from an award to an institutional account for valid unpaid obligations at the end of the award. However, the $5,675 of publication costs consist of expenses that still are pending publication for an award whose end date was March 31, 2016. As a result, these publication costs are not allowable or allocable to Award No. [redacted]. Therefore, the report finding and recommendation remain as stated.

Finding 3 – Unallowable Expense Charges

Minnesota personnel charged $292 of general expenses (i.e., direct costs and indirect costs, if applicable) to NSF awards that were not allowable, necessary, or allocable. Specifically, expenses for two NSF awards did not comply with OMB Circular A-21, as follows:

- OMB Circular A-21, Section J.3, "*Alcoholic Beverages*"[15]
- OMB Circular A-21, Appendix A Part 9905 – Cost Accounting Standards for Educational Institutions, Section CAS 9905.505, Subsection A.4, "*Definitions*"[16]

Unallowable Alcohol Beverages: Minnesota inappropriately charged alcohol expenses, totaling $257, related to a workshop under NSF Award No. [redacted]. These costs are specifically designated as unallowable. Therefore, we questioned $257 associated with the alcohol costs, in which Minnesota noted that repayment in full has been made to NSF.

Additional Research Experiences for Undergraduates (REU) Expense Reimbursement: Minnesota inappropriately charged additional REU expenses, totaling $35, to NSF Award No. [redacted]. Specifically, Minnesota received an NSF REU Supplement to support an undergraduate student researcher, which was corroborated by a check request form. The check request form was for $2,461; however, $2,496 was recorded within the general ledger. Therefore, we questioned the difference of $35 associated with the additional REU expenditures, in which Minnesota noted that repayment in full has been made to NSF.

Minnesota personnel did not provide adequate oversight prior to charging the awards. As a result, Minnesota inappropriately charged $292 of expenses, which were unallowable or unallocable to the awards, as follows:

Table 3. Finding 3 – Unallowable Expense Charges

Description	NSF Award No.	Questioned Costs
Unallowable Alcohol Beverages	[redacted]	$ 257
Additional Research Experiences for Undergraduates (REU) Expense Reimbursement	[redacted]	35
Total Questioned Costs		**$ 292**

Source: Auditor summary of questioned costs claimed.

Recommendations: Kearney recommends that NSF's Director of the Division of Institution and Award Support:

[15] OMB Circular A-21, Section J.3, *Alcoholic Beverages*, states: "Costs of alcoholic beverages are unallowable."
[16] OMB Circular A-21, App. A, CAS 9905.505 -- Accounting for unallowable costs -- Educational institutions, Section A.4, *Definitions*, states: "Unallowable cost means any cost which, under the provisions of any pertinent law, regulation, or sponsored agreement, cannot be included in prices, cost reimbursements, or settlements under a Government sponsored agreement to which it is allocable."

1. Direct the University of Minnesota to provide support that it has repaid the $292 of questioned costs.

2. Direct the University of Minnesota to ensure that the appropriate personnel are informed on the applicable cost principles of reasonableness and allocability for Federal awards in OMB Circular A-21 for awards made prior to December 26, 2014 and 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, for awards made after December 26, 2014.

Minnesota's Response: The University of Minnesota concurs with all $292 of questioned costs (Award Nos [redacted] and [redacted]). The university believes these costs were accidentally charged to NSF awards due to human error and are not indicative of system issues. The University stated that it has adequate internal controls in place to ensure that appropriate personnel are informed of applicable cost principles.

See **Appendix C** for the University of Minnesota's complete response, which includes further detail and explanation.

Auditor's Additional Comments: Our position regarding this finding remains the same.

Finding 4 – Non-Financial Impact Finding – Misclassifications

Minnesota personnel charged $37,872 of incorrectly classified expenses to NSF awards (i.e., costs claimed were allowable and valid, however, expenses were recorded under an incorrect account/budget category within the University financial system of record). No financial impact was recognized, other than the misclassification of accounts. The transactions identified were not in compliance with the following:

- OMB Circular A-21, Section J.37.b, "*Professional service costs*"[17]
- University of Minnesota Accounting Definition, "*Participant Travel*"[18]
- University of Minnesota Accounting Definition, "*Moving U of M Property*"[19]

Misclassified Travel Expense: We identified two instances where Minnesota personnel misclassified valid travel expenses, as follows:

- *January 2015 Consulting Travel Expense:* Minnesota misclassified $1,473 of consultant travel expenses to NSF Award No. [redacted]. In this instance, travel expenses for a collaborator were recorded under Minnesota's "Professional Services" account instead of the University's "Non-Employee Travel" account code. Minnesota was unable to provide a contract to validate the expense classification.

- *May 2016 Travel Expenses:* Minnesota misclassified $21,207 of travel expenses to NSF Award No. [redacted]. In this instance, travel expenses for participants attending a conference were recorded under Minnesota's "Travel Non-employee" account code instead of the University's "Participant Support" account code.

Misclassified Relocation Expense: We identified one instance where Minnesota personnel misclassified a valid relocation expense, as follows:

- *June 2016 Relocation Expense:* Minnesota misclassified $15,192 of an equipment relocation expense to NSF Award No. [redacted]. Specifically, Minnesota was moving an asset to a new location; however, the transaction was recorded as "Other Supplies" instead of Minnesota's "Moving U of M Property" account code.

---

[17] OMB Circular A-21, Section J.37.b, *Professional service costs*, states: "In determining the allowability of costs… the following factors are relevant: (8) Adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions)."

[18] The University of Minnesota Accounting Definition for *Participant Travel*, states: "For use on sponsored Projects only since "Participants" is a specifically defined sponsored term. These individuals are eligible to receive expense reimbursements under the terms of the sponsored project agreement and cannot be paid for their participation. Covers expenses associated with non-employee participant travel related to sponsor-supported workshops, conferences, seminars, training, etc. Includes airfare, lodging, meals, ground transportation, mileage, etc."

[19] The University of Minnesota Accounting Definition for *Moving U of M Property*, states: "Moving costs for relocation of University departments and department property."

Minnesota personnel did not accurately classify expenses, nor did they perform a review to determine whether expenses were classified appropriately. As a result, we identified $37,872 of misclassified expenses charged to NSF awards, as follows:

Table 4. Finding 4 – Non-Financial Impact Finding – Misclassifications

Description	NSF Award No.	Questioned Costs
Misclassified Travel Expense	[redacted]	$ 1,473 21,207
Misclassified Relocation Expense	[redacted]	15,192
Total Questioned Costs		**$ 37,872**

Source: Auditor summary of non-financial impact costs claimed.

Recommendation: Kearney recommends that NSF's Director of the Division of Institution and Award Support:

1. Direct the University of Minnesota to update policies and procedures, as needed, that require Minnesota to periodically review expense classifications.

Minnesota's Response: The University does not contest this finding. The University believes it has adequate internal controls in place to ensure expenses are appropriately classified. Further, the University stated that scenario-based training is conducted on a regular basis and has already incorporated the three scenarios mentioned above into its curriculum.

See **Appendix C** for the University of Minnesota's complete response, which includes further detail and explanation.

Auditor's Additional Comments: Our position regarding this finding remains the same.

Appendix A: Objectives, Scope and Methodology of the Audit

Objective

As requested by the National Science Foundation (NSF) Office of Inspector General (OIG), Kearney & Company, P.C. (defined as "Kearney," "we," and "our" in this report) audited a sample of the University of Minnesota's (defined as "Minnesota" or "University" in this report) claimed costs on NSF awards. Kearney conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States.

NSF OIG initiated an audit of costs claimed by the University on NSF awards. The audit objective was to determine whether costs claimed were allowable, allocable, reasonable, and in conformity with NSF award terms and conditions and applicable Federal financial assistance requirements. Kearney conducted the performance audit by testing costs claimed by the University and reporting on only the transactions provided.

Scope

NSF OIG engaged Kearney to conduct a performance audit of costs incurred by Minnesota on NSF awards for the period of March 1, 2014, to February 28, 2017. Our audit included assessing the allowability, allocability, and reasonableness of the sample of 250 transactions selected by Kearney through a risk-based sampling approach, which was approved by NSF OIG. The Minnesota transaction population consisted of 422,775 transactions, which was provided by Minnesota at the request of Kearney. As of February 28, 2017, Minnesota received 857 NSF awards with expenditures totaling $230,361,198 during the scope of the audit. Our work required reliance on computer-processed data obtained from Minnesota and NSF OIG.

Methodology and Work Performed

Kearney conducted this performance audit in accordance with GAGAS for performance audits, as prescribed in the 2011 Revision of *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives. As a basis for our performance audit, the Audit Team used the NSF award documentation; NSF policies; Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; OMB Circular A-110, *Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations; and* 2 Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, to determine whether costs were in compliance and were allowable, allocable, and reasonable.

To meet the performance audit objectives, Kearney specifically:

- Reviewed NSF policy and OMB guidance;
- Performed reconciliations over Minnesota's general ledger (GL) and subledger files to NSF Award Cash Management $ervice's (ACM$) awardee drawdown transactional files for the audit period in scope;
- Performed risk-based sampling analytics to select a judgmental sample of 250 expenditures for testing (required sample size based on contract/task order scope of work);
- Tested a sample of 250 expenditures for compliance with grant terms and conditions; and
- Requested and reviewed supporting documentation from Minnesota for each sample item to determine validity and compliance with grant requirements.

To determine completeness of the Minnesota data provided for the audit period, Kearney analyzed schedules and reconciliations prepared by Minnesota and agreed them to the accounting records. After determining completeness, we conducted data mining and analytical procedures over the universe of data provided by Minnesota. Kearney compiled a judgmental sample list of an initial 250 transactions based on criteria, including, but not limited to, transactions of unusual spending trends; inconsistencies; even dollar amounts; large dollar amounts; duplicate transactions; descriptions indicating potentially unallowable costs; frequency; and transactions near or after award expiration.

Kearney requested supporting documentation for the 250 transactions from Minnesota, and we reviewed the support provided by the University to determine the allowability, allocability, and reasonableness of expenditures. When necessary, we obtained additional support or explanations from Minnesota to determine whether the transactions were valid. Kearney reported the actual, not projected, results and findings within the body of this performance audit report.

Work Related to Internal Controls

Minnesota management is responsible for establishing and maintaining effective internal control to help ensure that Federal award funds are used in compliance with laws, regulations, and award terms. In planning and performing our audit, we considered Minnesota's internal control over awards related to financial reporting solely for the purpose of understanding the policies and procedures relevant to the financial reporting and administration of NSF awards in order to evaluate Minnesota's compliance with laws, regulations, and award terms applicable to the items selected by Kearney for testing, but not for the purpose of expressing an opinion on the effectiveness of Minnesota's internal control over award financial reporting and administration. Accordingly, we do not express an opinion on the effectiveness of Minnesota's internal control.

Appendix B: Schedule of Questioned Costs by Finding

NATIONAL SCIENCE FOUNDATION
ORDER # D16PB00538
PERFORMANCE AUDIT OF COSTS CLAIMED ON NSF AWARDS
UNIVERSITY OF MINNESOTA

SCHEDULE OF QUESTIONED COSTS BY FINDING

Finding	Description	Questioned Costs		Total
		Unsupported	Unallowable	
1	Unallocable and/or Unreasonable Expenses Charged against Expired Award	$ 9,576	$ 56,397	$ 65,973
2	Unsupported Expenses	6,995	0	6,995
3	Unallowable Expense Charges	0	292	292
Total Questioned Costs		**$ 16,571**	**$ 56,689**	**$ 73,260**
4	Non-Financial Impact Finding – Misclassifications	N/A	N/A	$ 37,872

Source: Auditor summary of findings over NSF-provided data from Minnesota during the period of March 1, 2014 to February 28, 2017

Appendix C: University of Minnesota Response

UNIVERSITY OF MINNESOTA

*Crookston • Duluth • Morris • Rochester • **Twin Cities***

Sponsored Financial Reporting

Suite 450 McNamara Alumni Center
200 Oak Street S.E.
Minneapolis, MN 55455

March 21, 2019

[redacted]
Kearney & Company, P.C.
1701 Duke St, Suite 500
Alexandria, VA 22314

Dear Mr. [redacted],

The University of Minnesota appreciates the opportunity to demonstrate our commitment to advancing research and innovation and fostering economic development in our state, nation and world. The report demonstrates both strong internal controls and commitment to ensuring the internal control environment supports compliance with federal, state and university policies. The audit report covers over $230 million in claimed costs, across 857 National Science Foundation awards for the period of March 1, 2014 through February 28, 2017.

The University of Minnesota (UMN) has reviewed the National Science Foundation Office of Inspector General (NSF OIG) draft audit report dated March 7, 2019, and as requested, provides the following responses to the recommendations listed in the draft report.

Finding 1 – Unallocable and/or Unreasonable Expenses Charged Against Expired Awards - $65,973

Recommendations:

1. Resolve the $62,143 in questioned costs, including $5,746 in unsupported costs, and direct the University of Minnesota to repay or otherwise remove the sustained questioned costs from its NSF awards.

UMN Response:

October 2016 Charges Against Expired Award No. [redacted] ($56,397)
UMN disagrees that this charge is an unallocable or unreasonable expense. While equipment purchases made at the end of most types of NSF awards are not allowable unless under certain specific circumstances, this expense is allowable given the purpose of the NSF program that funded this award. According to the program solicitation that this award falls under (NSF 11-536), "The Computer and Information Science and Engineering (CISE) Research Infrastructure (CRI) program supports two classes of awards:

1) Institutional Infrastructure (II) awards support the creation of new (II-New) CISE research infrastructure or the enhancement (II-EN) of existing CISE research infrastructure to enable world-class CISE research opportunities at the awardee and collaborating institutions.

2) Community Infrastructure (CI) awards support the planning (CI-P) for new CISE community research infrastructure, the creation of new (CI-New) CISE research infrastructure or the enhancement (CI-EN) of existing CISE infrastructure to enable world-class CISE research opportunities for broad-based communities of CISE researchers that extend well beyond the awardee institutions. Each CI award may support the operation of such infrastructure, ensuring that the awardee institution(s) is (are) well-positioned to provide a high quality of service to CISE community researchers expected to use the infrastructure to realize their research goals.

The equipment that was purchased falls under the first program classification and has enabled the university additional research opportunities so it is allocable expense on the award. As noted in the final report for this award that was submitted on February 11, 2017, "The major goal of this project was to develop virtual reality infrastructure that would be used to support architectural education and to conduct basic research in immersive design, embodied interaction, and spatial cognition. The project centers on the acquisition and use of three major items of equipment, plus some additional supplies." The report also goes on to note that, "The major equipment acquired with this grant has already been extensively used in supervised research projects by 6 PhD students, 3 MS students, 9 undergraduate students and 2 high school students, as well as by students in multiple classes taught by professors [redacted] and [redacted]"

Although the equipment did not arrive until after the award end date, the ordering process began prior to the award end date on August 29, 2016, when the requisition that produced the purchase order was entered into the university's financial system. See attached documentation entitled, "Sample 33 Requisition"

December 2016 Charges Against Expired Award No. [redacted] $9,576)
UMN disagrees that the total cost of this expense is unallocable or unreasonable. Federal regulations and NSF policy do not require consultants to provide formal progress reports but instead expects that there be agreement between the consultant and the PI about both timing of and what deliverables are needed. Documentation was provided to the auditors showing written confirmation by both the consultant and the PI that 60% of the work in the consulting agreement had been completed by the end date of the award; we therefore concluded that 60% ($5,745) of the consulting charge is an allowable charge. UMN concurs that the remaining 40% ($3,830) representing work completed after the award end date is unallowable, and has already refunded that portion to NSF.

2. Direct the University of Minnesota to provide support that it has repaid the $3,830 of unsupported questioned costs.

UMN Response:

See attached documentation entitled, "Sample 35 Returned Funds Confirmation"

3. Direct the University of Minnesota to ensure purchases are made timely within the award period of performance to allow the purchases to be fully used in support of the award.

UMN Response:

UMN has adequate internal controls in place to ensure that purchases are timely and within the award period of performance. The university conducts scenario based training on a regular basis and has already incorporated both of these scenarios into the curriculum. The training is targeted for purchasing initiators, research administrators and financial transactions approvers. Incorporating the scenarios will strengthen the internal controls currently in place to ensure purchases are timely and within the award period of performance.

Finding 2 – Unsupported Expenses - $6,995

Recommendations:

1. Resolve the $5,675 in questioned costs, all of which are unsupported costs, and direct the University of Minnesota to repay or otherwise remove the sustained questioned costs from its NSF awards.

UMN Response:

Unsupported Publication Costs Against Award No. [redacted] ($5,675)
UMN disagrees that this expense is unsupported. The 2013 NSF AAG, Chapter V, Section B.7.c, *Publication, Documentation and Dissemination*, states: "AAG Chapter III.E.2, permits a grantee to transfer from the grant account to an institutional account an amount equal to valid unpaid obligations outstanding at the time a grant expires. A grantee should refer to this section if they have incurred valid commitments for the costs of publication or sharing of research results and it is not possible to effect an actual payment for such charges by the time the final disbursements are due." Documentation was provided to the auditors that corroborates the expense and therefore, the transfer of funds from the award to an institutional account is allowable.

Unsupported Supply Costs Against Award No. [redacted] ($1,320)
UMN concurs that these unsupported supply costs are unallowable and has already processed a refund to the NSF.

2. Direct the University of Minnesota to provide support that it has repaid the $1,320 of questioned costs.

UMN Response:

See attached documentation entitled, "Sample 179 Returned Funds Confirmation"

3. Direct the University of Minnesota to review and update, as needed, the administrative and management controls and processes over processing expenses on NSF awards to ensure that all costs within sponsored projects are adequately supported by documentation that supports the actual costs incurred.

UMN Response:

UMN has adequate internal controls in place to ensure that all costs charged to sponsored projects have adequate documentation to support the actual costs. The university conducts scenario based training on a regular basis and has already incorporated the scenario into the curriculum. The training is targeted for purchasing initiators, research administrators and financial transactions approvers. Incorporating the scenario will strengthen the internal controls currently in place related to the cost principles of reasonableness and allocability.

Finding 3 – Unallowable Expense Charges - $292

Recommendations:

1. Direct the University of Minnesota to provide support that it has repaid the $292 of questioned costs.

UMN Response:

See attached documentation entitled, "Sample 63 Returned Funds Confirmation" and "Sample 206 Returned Funds Confirmation"

2. Direct the University of Minnesota to ensure that the appropriate personnel are informed on the applicable cost principles of reasonableness and allocability for Federal awards in OMB Circular A-21 for awards made prior to December 26, 2014 and 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, for awards made after December 26, 2014.

UMN Response:

These costs was accidentally charged to NSF awards due to human error and are not indicative of systemic issues. UMN has adequate internal controls in place to ensure that appropriate personnel are informed of applicable cost principles. The university conducts scenario based training on a regular basis and has already incorporated both scenarios into the curriculum. The training is targeted for purchasing initiators, research administrators and financial transactions approvers. Incorporating the scenarios will strengthen the internal controls currently in place related to the cost principles of reasonableness and allocability.

Finding 4 – Non-Financial Impact Finding – Misclassifications - $37,872

Recommendations:

1. Direct the University of Minnesota to update policies and procedures, as needed, that require Minnesota to periodically review expense classifications.

UMN Response:

UMN has adequate internal controls in place to ensure expenses are appropriately classified. The university conducts scenario based training on a regular basis and has already incorporated the three scenarios into the curriculum. The training is targeted for purchasing initiators, research administrators and financial transactions approvers. Incorporating the scenarios will strengthen the internal controls currently in place to ensure expenses are appropriately classified.

Thank you for the opportunity to respond to the recommendations outlined in the draft audit report. As the findings demonstrate, the University of Minnesota maintains a strong internal control environment to ensure compliance with all applicable NSF policies and guidelines as well as federal regulations.

We will continue to work with Kearney, the NSF OIG, and the NSF Division of Institution and Award Support to resolve the findings identified in this report. Please do not hesitate to contact me if you have any questions about any of the information included in this response.

Sincerely,

Nicole Pilman, Director
Sponsored Financial Reporting

Attachments

3/20/2019 Requsition/PO Details Page

New Window | Help | Personalize Page

Requisition Details

Requisition Summary

SAMPLE 33 REQUISITION

Business Unit	UMN01	Requisition Name	0001134127
Date	08/29/2016	Requisition ID	0001134127
Request State	Complete	Total Amount	59,200.00 USD
Requested For	[redacted]	Pre-Encumbrance Balance	0.00 USD

Header Comments

Comment 1: Prices and terms are shown in the attached quote Ref: 00018713.

Comment 2: Form UM 1721 is attached to this requisition.

Comment 3: The Shipping cost of $250.00 will be paid when the final invoice is issued.

Comment 4: For questions, contact [redacted] Category Manager at [redacted]@umn.edu PO Notes: 1. Shipping charges of $250 will be paid at time of invoice. 2. Pricing per Quote 00018713.

Approval Justification

The purchase of cameras, components, and installation as needed for an upgrade to an existing [redacted] motion sensing system. Prof. [redacted] is the PI for a NSF Infrastructure Grant [redacted] and Primary Project [redacted] which is providing equipment required for [redacted] virtual reality research support by NSF. The final end date for this award is 8/31/16. Unfortunately we have recently discovered that [redacted] co-I Prof. [redacted] didn't purchase motion sensor equipment as part of this award. Prof. [redacted] currently has a [redacted] systems that is 12 years old and [redacted] was able to leverage the components of this to upgrade it with the funds that Prof. [redacted] portion of this award for the same requested equipment. Additional information shown on the signed exemption to bid form which is attached to this requisition.

Expand lines to review shipping and accounting details

Requisition Lines

Line	Item Description	Source Status	Amount Only	Quantity	Price	Status	Total
1	Motion Capture System - [redacted]	Complete	No	3,510.0000 Each	16.00000 USD	Closed	56,160.00
	PO Information						
2	[redacted] Active Wand IR	Complete	No	1.0000 Each	960.00000USD	Closed	960.00
	Line Comments: Comment 1: (16) [redacted] Camera Cable - 30 m: Included with this order						
	PO Information						
3	D-Link 24-Port POE Switch fo...	Complete	No	1.0000 Each	1600.00000USD	Closed	1,600.00
	PO Information						
4	Super Clamp	Complete	No	4.0000 Each	45.00000 USD	Closed	180.00
	PO Information						
5	Microball Head	Complete	No	4.0000 Each	75.00000 USD	Closed	300.00
	Line Comments: Comment 1: Tracker 3.0 Network, [redacted] system warranty, 1 day [redacted] Customer Site Services: Are included in this order as indicated in the quote.						
	PO Information						

Return to Manage Requisitions

https://fs.myu.umn.edu/psp/fsprd/EMPLOYEE/ERP/c/PV_MAIN_MENU.PV_REQ_STATUS.GBL?FolderPath=PORTAL_ROOT_OBJECT.EPCO_EPR... 1/1

SAMPLE 35 RETURNED FUNDS CONFIRMATION

UNIVERSITY OF MINNESOTA
Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 2/19/19
Run Time: 4:23:58 PM

Unit	UMN01	**Ledger Group:**	ACTUALS	**Foreign Currency:**	USD
Journal ID:	0001069616	**Source:**	[redacted]	**Effective Date:**	11/30/18
Journal Date:	11/30/18	**Reversal:**	N		
Description:	ESci: Moving 40% of the $6,300 invoice which was called into question during the NSF audit. The 40% is what was the estimated work to have occurred after the 10/31/16 end date of the award. Email attached in Perceptive Content.	**Reversal Date:**			

Line #	Unit PCBU	Account Project	Fund Code Activity	Department An Type	Program	Chartfield1	Chartfield2	Fin EmplID	CS	Statistics Amt	Foreign Amount	Base Amount
UMN01												
1	UMN01 UMSPR	[redacted]	3002 1	11130 GLE						0.00	-2,520.00 USD	-2,520.00 USD
	Description:	[redacted]				Reference:	12/30/2016					
2	UMN01	[redacted]	1026	11131	20086		1000005805	2102618		0.00	2,520.00 USD	2,520.00 USD
	Description:	[redacted]				Reference:	12/30/2016					
3	UMN01	[redacted]	3002	11130						0.00	2,520.00 USD	2,520.00 USD
	Description:	Due From/Due To Other Funds				Reference:						
4	UMN01	[redacted]	1026	11131						0.00	-2,520.00 USD	-2,520.00 USD
	Description:	Due From/Due To Other Funds				Reference:						

Business Unit	Total Lines	Total Debits	Total Credits
UMN01	4	5,040.00	5,040.00

[redacted]

UNIVERSITY OF MINNESOTA
Regents of the University of Minnesota
1300 S 2nd St WBOB 645
Minneapolis, MN 55454-1075

WELLS FARGO BANK, N.A.
401 Plum Street
Red Wing MN 55066

[redacted]

Date 12/14/2018

THREE THOUSAND EIGHT HUNDRED THIRTY AND 40/100 DOLLAR*

PAY TO THE ORDER OF

NATIONAL SCIENCE FOUNDATION
2415 EISENHOWER AVENUE
ALEXANDRIA, VA 22314-4684 USA

$3,830 40***

[redacted]

Authorized Signature

⑈101142842⑈ [redacted]

[redacted]

+9-00-0001
For Credit to U.S. Treasury
National Science Foundation
2415 Eisenhower Avenue, Cashier
Alexandria, VA 22314

FRB CLEVELAND
> 041036033 <
US Treas DG - OTCNET
01/31/2019

Award Cash Management $ervice (ACM$)

< Back

Award Details

Organization Name:	University of Minnesota-Twin Cities
Organization ID:	0023879000
State:	MN

New award Cancelling award * Thresholds applied ** Payment outstanding

Award Information

Federal Award ID:	[redacted]
Recipient Account Number:	
PI/PD Name:	
From:	05/15
To:	10/16
Total Federal Funds Authorized:	$146,519.20
Previous Cumulative Cash Disbursements:	$142,688.80
Net Available Funds:	$3,830.40
Expected Close Date / Closed Date:	02/28/2017
Award Status:	Closed

SAMPLE 179 RETURNED FUNDS CONFIRMATION

UNIVERSITY OF MINNESOTA
Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 2/19/19
Run Time: 4:31:04 PM

Unit	UMN01	**Ledger Group:**	ACTUALS	**Foreign Currency:**	USD
Journal ID:	0001068410	**Source:**	[redacted]	**Effective Date:**	11/29/18
Journal Date:	11/29/18	**Reversal:**	N		
Description:	To remove June 2014 charge from old PSTL Grant [redacted] During NSF audit payment to [redacted] was deemed unallowable and must be removed from the project per SFR. Moving to CEHD ICR as grant and PSTL department are closed.	**Reversal Date:**			

Line #	Unit / PCBU	Account / Project	Fund Code / Activity	Department / An Type	Program	Chartfield1	Chartfield2	Fin EmplID	CS	Statistics Amt	Foreign Amount	Base Amount
UMN01												
1	UMN01 UMSPR	[redacted]	[redacted]	11228 GLE						0.00	-1,000.00 USD	-1,000.00 USD
	Description:	Remove unallowable charge				Reference:	03044461					
2	UMN01	[redacted]	[redacted]	12255	20090					0.00	1,000.00 USD	1,000.00 USD
	Description:	Remove unallowable charge				Reference:	03044461					
3	UMN01	[redacted]	[redacted]	11228						0.00	1,000.00 USD	1,000.00 USD
	Description:	Due From/Due To Other Funds				Reference:						
4	UMN01	[redacted]	[redacted]	12255						0.00	-1,000.00 USD	-1,000.00 USD
	Description:	Due From/Due To Other Funds				Reference						

Business Unit	Total Lines	Total Debits	Total Credits
UMN01	4	2,000.00	2,000.00

[redacted]

UNIVERSITY OF MINNESOTA
Regents of the University of Minnesota
1300 S 2nd St WBOB 645
Minneapolis, MN 55454-1075

WELLS FARGO BANK, N.A.
401 Plum Street
Red Wing MN 55066

[redacted]

Date 12/14/2018

ONE THOUSAND THREE HUNDRED TWENTY AND XX/100 DOLLAR

PAY TO THE ORDER OF

NATIONAL SCIENCE FOUNDATION
2415 EISENHOWER AVENUE
ALEXANDRIA, VA 22314-4684 USA

$1,320.00***

[redacted]
Authorized Signature

⑈10114248431⑈ ⑆[redacted]

[redacted]

FRB CLEVELAND
> 041036033 <
US Treas DG - OTCNET
01/31/2019

For Credit to U.S. Treasury
National Science Foundation
2415 Eisenhower Avenue, Cashier
Alexandria, VA 22314

[redacted]

Award Details

Organization Name:	University of Minnesota-Twin Cities
Organization ID:	0023879000
State:	MN

New award Cancelling award * Thresholds applied ** Payment outstanding

Award Information

Federal Award ID:	[redacted]
Recipient Account Number:	
PI/PD Name:	
From:	07/11
To:	06/14
Total Federal Funds Authorized:	$207,766.66
Previous Cumulative Cash Disbursements:	$206,446.66
Net Available Funds:	$1,320.00
Expected Close Date / Closed Date:	09/18/2014
Award Status:	Closed

SAMPLE 63 RETURNED FUNDS CONFIRMATION

University of Minnesota
Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 2/19/19
Run Time: 4:33:41 PM

Unit	UMN01	**Ledger Group:**	ACTUALS	**Foreign Currency:**	USD
Journal ID:	0001052624	**Source:**	[redacted]	**Effective Date:**	9/27/18
Journal Date:	9/27/18	**Reversal:**	N		
Description:	Remove a portion of expense on voucher [redacted] REU stipend payment to [redacted] dated 12/14/15 and prepared in the Department of Electrical and Computer Engineering. The payee received $34.50 more on this voucher than [redacted] should have received.	**Reversal Date:**			

Line #	Unit / PCBU	Account / Project	Fund Code / Activity	Department / An Type	Program	Chartfield1	Chartfield2	Fin EmplID	CS	Statistics Amt	Foreign Amount	Base Amount
UMN01												
1	UMN01 UMSPR	[redacted]	[redacted]	11124 GLE						0.00	-34.50 USD	-34.50 USD
	Description:	[redacted] overpayment refund				Reference:	V03897109					
2	UMN01	[redacted]	[redacted]	11122	20090					0.00	34.50 USD	34.50 USD
	Description:	[redacted] REU overpayment 12-15				Reference:	V03897109					
3	UMN01	[redacted]	[redacted]	11124						0.00	34.50 USD	34.50 USD
	Description:	Due From/Due To Other Funds				Reference:						
4	UMN01	[redacted]	[redacted]	11122						0.00	-34.50 USD	-34.50 USD
	Description:	Due From/Due To Other Funds				Reference:						

Business Unit	Total Lines	Total Debits	Total Credits
UMN01	4	69.00	69.00

[redacted]

AWARD CASH MANAGEMENT SERVICE (ACM$)
Transaction Details - Adjustment Requests

Federal Award ID	Financial Closed Date	Previous Cumulative Cash Disbursement	Balance Available for Upward Adjustment	Balance Available for Downward Adjustment	Adjustment Eligibility Status	Adjustment Requested
[redacted]	04/30/2018	$257,974.99	$0.01	($257,974.99)	Eligible	($34.50)
	05/31/2017	$7,014,815.52	$0.00	($7,014,815.52)	Downward Only	($108.00)
Total:		**$7,272,790.51**	**$0.01**	**($7,272,790.51)**		**($142.50)**

02/20/2019 07:05 AM, EST

Page 1

AWARD CASH MANAGEMENT SERVICE (ACMS)
Transaction Details - Summary

Transaction ID: 192930 **Payment Date Requested:** 10/01/2018
Organization Name: University of Minnesota-Twin Cities **Organization ID:** 0023879000 **State:** MN

Transaction Information

Total # of Awards: 182 **Transaction Status:** Accepted
Date Prepared: 10/01/2018 11:48:35 **Date Certified:** 10/01/2018 11:55:27
Prepared By: [redacted] **Certified By:** [redacted]
Email Address: [redacted]@umn.edu **Email Address:** [redacted]@umn.edu
Telephone Number: [redacted] **Telephone Number:** [redacted]

Payment Information

Payment Amount Requested Total (Open Awards)=$567,941.37

Adjustment Requested Total; (Closed Awards)=($142.50)

Payment Transaction Total=$567,798.87

Internal Comments

Remarks

Certification

I, [redacted] **certify:**

For all grantees:

By submitting this electronic request for cash disbursement, I certify to the best of my knowledge and belief that the expenditures, disbursements, and cash receipts associated with this request for payment are for the purposes and objectives set forth in the solicitation, proposal, and award letter, and comply with the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact in NSF proposals, reports, and any other communication submitted to NSF, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (See, e.g., U.S. Code Title 18, Sections 287, 1001 and 1343; Title 31, Sections 3729-3730 and 3801-3812).

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Summary

Additional Certifications applicable only for SBIR/STTR grantees:

(A) That the principal investigator and the small business firm have not accepted funding for the same or overlapping work except as stated in the underlying proposal;

(B) That all proposals describing the same or overlapping work have been declined or withdrawn;

(C) That the primary employment of the principal investigator, as defined by the applicable NSF Program Solicitation, is with the small business firm and will continue to be during the conduct of the research throughout the award period, and that the principal investigator is currently available to perform the proposed work;

(D) That the grantee is a small business as defined in the SBA Eligibility Guide at:

https://www.sbir.gov/sites/default/files/elig_size_compliance_guide.pdf

AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	09/17	08/21	¤691,000.00	$165,744.17	$525,255.83	¤2,296.52	12/29/2021	No
			07/15	06/19	¤392,853.00	$328,490.97	$64,362.03	¤26,111.48	10/28/2019	No
			07/14	06/19	¤354,755.00	$292,376.19	$62,378.81	¤86.67	10/28/2019	No
			01/17	12/19	¤446,925.00	$180,360.65	$266,564.35	-¤4,310.77	04/29/2020	No
			09/16	08/19	¤561,653.00	$369,878.79	$191,774.21	-¤158.18	12/29/2019	No
			08/17	07/20	¤335,000.00	$99,045.10	$235,954.90	¤1,359.27	11/28/2020	No
			09/18	08/21	¤329,993.00	$0.00	$329,993.00	¤1,216.09	12/29/2021	No
			06/16	05/19	¤600,000.00	$476,709.54	$123,290.46	¤23,986.87	09/26/2019	No
			08/17	07/20	¤557,139.00	$109,416.26	$447,722.74	¤1,102.64	11/28/2020	No
			10/14	09/18	¤997,401.00	$993,541.98	$3,859.02	-¤1,869.60	01/26/2019	No
			08/16	07/19	¤432,739.00	$273,613.60	$159,125.40	¤926.28	11/28/2019	No
			03/13	02/19	¤439,160.00	$350,212.56	$88,947.44	¤1,815.66	06/28/2019	No
			03/18	02/23	¤650,000.00	$15,522.21	$634,477.79	¤59.60	06/28/2023	No
			07/17	06/20	¤450,000.00	$169,634.10	$280,365.90	¤156.78	10/28/2020	No
			04/13	03/19	¤2,999,993.00	$2,622,363.29	$377,629.71	¤18,723.61	07/29/2019	No
			08/16	08/19	¤368,376.00	$249,521.61	$118,854.39	¤201.28	12/29/2019	No
[redacted]	[redacted]	[redacted]	02/12	12/18	¤500,000.00	$478,268.33	$21,731.67	¤1,146.68	04/30/2019	No
			05/16	04/19	¤660,975.00	$356,332.38	$304,642.62	¤13,607.79	08/28/2019	No

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AWARD CASH MANAGEMENT SERVICE (ACMS)

Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	08/17	07/20	$450,000.00	$202,838.59	$247,161.41	$1,450.49	11/29/2020	No
			07/18	06/21	$200,000.00	$39,239.80	$160,760.20	$3,352.76	10/29/2021	No
			06/16	05/19	$1,004,019.00	$512,076.53	$491,942.47	$1,745.13	09/29/2019	No
			09/16	08/19	$140,000.00	$89,199.19	$50,800.81	$795.94	12/29/2019	No
			08/16	07/19	$366,742.00	$174,066.02	$192,675.98	$338.11	11/29/2019	No
			03/15	02/20	$573,779.00	$252,204.73	$321,574.27	$10,500.00	06/29/2020	No
			08/14	07/19	$650,000.00	$583,636.70	$66,363.30	$109.06	11/29/2019	No
			09/15	07/19	$239,521.00	$181,249.42	$58,271.58	$4,582.86	11/29/2019	No
			04/18	03/23	$263,697.00	$10,531.17	$253,165.83	$491.90	07/29/2023	No
			07/15	06/19	$139,921.00	$137,060.09	$2,861.91	$6.13	10/29/2019	No
			07/16	06/19	$349,728.00	$198,526.10	$151,201.90	$4,016.01	10/29/2019	No
			11/15	10/19	$435,852.00	$328,575.70	$107,276.30	$2,901.41	02/28/2020	No
			10/16	09/19	$499,000.00	$259,161.16	$239,838.84	$1,542.80	01/29/2020	No
			08/17	07/20	$302,023.00	$162,505.85	$139,517.15	$3,746.10	11/29/2020	No
			09/17	08/19	$49,999.00	$4,492.60	$45,506.40	$609.00	12/29/2019	No
			04/17	03/20	$328,037.00	$198,010.85	$130,026.15	$176.80	07/29/2020	No
			06/15	05/20	$500,000.00	$358,883.63	$141,116.37	$3,911.66	09/29/2020	No
			09/15	08/19	$252,318.00	$203,883.71	$48,434.29	$2,192.46	12/29/2019	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	07/18	06/23	¤1,100,000.00	$112,200.45	$987,799.55	¤11,211.80	10/28/2023	No
			08/17	07/20	¤450,000.00	$121,142.84	$328,857.16	¤163.16	11/28/2020	No
			07/18	12/18	¤50,000.00	$16,286.15	$33,713.85	¤255.32	04/30/2019	No
			07/15	06/19	¤179,030.00	$111,435.69	$67,594.31	¤13.88	10/28/2019	No
			08/16	07/19	¤90,148.00	$79,558.40	$10,589.60	¤99.80	11/28/2019	No
			07/16	06/21	¤601,161.00	$319,461.84	$281,699.16	¤506.74	10/28/2021	No
			08/18	07/21	¤521,957.00	$977.92	$520,979.08	¤1,279.03	11/28/2021	No
			10/12	09/19	¤3,440,109.00	$3,115,534.58	$324,574.42	¤1,720.56	01/28/2020	No
			09/17	08/20	¤313,679.00	$41,882.26	$271,796.74	¤12,150.00	12/29/2020	No
			09/16	08/19	¤256,669.00	$163,041.96	$93,627.04	¤12.33	12/29/2019	No
			09/16	08/19	¤830,280.00	$172,614.00	$657,666.00	¤982.10	12/29/2019	No
			09/17	08/20	¤300,000.00	$159,489.06	$140,510.94	¤2,334.23	12/29/2020	No
			02/15	01/19	¤1,814,628.00	$1,509,272.52	$305,355.48	¤6.13	05/31/2019	No
			06/17	05/20	¤405,000.00	$176,909.98	$228,090.02	¤1,047.05	09/28/2020	No
			05/16	04/21	¤500,000.00	$187,073.36	$312,926.64	¤6,796.06	08/28/2021	No
			07/15	06/20	¤1,497,250.00	$1,020,221.44	$477,028.56	¤3,052.54	10/28/2020	No
			08/15	07/19	¤593,632.00	$289,636.09	$303,993.91	¤6.13	11/28/2019	No
			09/15	08/19	¤317,867.00	$202,132.38	$115,734.62	¤1,329.07	12/29/2019	No

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AWARD CASH MANAGEMENT SERVICE (ACMS)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	08/17	07/21	¤229,312.00	$92,928.23	$136,383.77	¤720.26	11/28/2021	No
			06/16	05/20	¤560,000.00	$458,876.24	$101,123.76	¤2,180.61	09/28/2020	No
			05/18	04/21	¤243,341.00	$100,035.06	$143,305.94	¤1,293.74	08/28/2021	No
			10/17	09/21	¤2,429,500.00	$235,233.22	$2,194,266.78	¤5,571.35	01/28/2022	No
			09/17	08/20	¤160,000.00	$43,606.68	$116,393.32	¤3,296.24	12/29/2020	No
			08/15	07/19	¤390,000.00	$213,729.32	$176,270.68	¤25.89	11/28/2019	No
			09/17	08/20	¤291,481.00	$87,009.92	$204,471.08	¤1,385.89	12/29/2020	No
			10/15	09/19	¤1,573,481.00	$668,692.55	$904,788.45	¤643.94	01/28/2020	No
			07/18	06/21	¤374,931.00	$66,743.96	$308,187.04	¤1,349.54	10/28/2021	No
			07/17	06/20	¤362,409.00	$140,553.94	$221,855.06	¤4,108.31	10/28/2020	No
			08/17	07/19	¤550,549.00	$429,020.97	$121,528.03	¤1,468.86	11/28/2019	No
			07/16	06/19	¤315,000.00	$105,699.40	$209,300.60	¤19,085.35	10/28/2019	No
			09/16	08/19	¤999,733.00	$476,101.19	$523,631.81	¤1,578.50	12/29/2019	No
			05/15	04/19	¤359,973.00	$359,233.53	$739.47	¤739.47	08/28/2019	No
			11/14	10/20	¤15,520,000.00	$11,408,788.87	$4,111,211.13	¤8,187.11	02/28/2021	No
			07/18	06/23	¤292,786.00	$213,967.32	$78,818.68	¤8,766.48	10/28/2023	No
			09/14	08/19	¤6,699,794.00	$4,807,763.44	$1,892,030.56	-¤26,852.94	12/29/2019	No
			07/16	06/19	¤222,242.00	$88,244.95	$133,997.05	¤936.37	10/28/2019	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	11/16	10/19	¤408,273.00	$237,047.04	$171,225.96	¤175.70	02/28/2020	No
			08/15	07/19	¤300,000.00	$120,731.15	$179,268.85	¤699.20	11/28/2019	No
			04/17	03/19	¤175,000.00	$65,505.40	$109,494.60	¤3,552.72	07/29/2019	No
			07/14	06/19	¤450,000.00	$390,344.88	$59,655.12	¤1,520.00	10/28/2019	No
			09/15	08/19	¤449,468.00	$222,979.78	$226,488.22	¤68,510.03	12/29/2019	No
			09/15	08/20	¤3,600,000.00	$2,870,023.29	$729,976.71	¤11,683.54	12/29/2020	No
			07/15	06/19	¤342,000.00	$295,176.16	$46,823.84	¤6.13	10/28/2019	No
			09/15	08/19	¤6,480,140.00	$6,050,083.11	$430,056.89	¤37,422.06	12/29/2019	No
			06/17	05/20	¤213,759.00	$68,413.72	$145,345.28	¤3,819.06	09/28/2020	No
			08/18	07/21	¤132,000.00	$61,625.84	$70,374.16	¤2,664.00	11/28/2021	No
			10/17	09/21	¤499,998.00	$38,955.47	$461,042.53	¤2,094.65	01/28/2022	No
			08/15	01/19	¤438,836.00	$388,567.44	$50,268.56	¤177.26	05/31/2019	No
			10/17	09/21	¤962,500.00	$192,754.22	$769,745.78	¤680.83	01/28/2022	No
			08/15	07/19	¤559,940.00	$513,545.44	$46,394.56	¤6.13	11/28/2019	No
			07/17	06/20	¤327,818.00	$100,908.72	$226,909.28	¤539.00	10/28/2020	No
			09/15	08/19	¤746,327.00	$517,079.20	$229,247.80	¤325.85	12/29/2019	No
			05/15	04/19	¤393,252.00	$368,177.86	$25,074.14	¤470.95	08/28/2019	No
			08/15	07/19	¤12,000,000.00	$6,218,274.02	$5,781,725.98	¤9,548.94	11/28/2019	No

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AWARD CASH MANAGEMENT SERVICE (ACMS)

Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	08/18	07/21	¤406,622.00	$11.37	$406,610.63	¤661.12	11/28/2021	No
			08/18	07/21	¤501,568.00	$3,002.08	$498,565.92	¤11,004.24	11/28/2021	No
			06/16	05/19	¤301,147.00	$240,306.31	$60,840.69	¤18.38	09/28/2019	No
			09/17	08/20	¤299,999.00	$110,985.46	$189,013.54	¤26.48	12/29/2020	No
			05/15	04/19	¤680,000.00	$498,334.59	$181,665.41	¤380.29	08/28/2019	No
			07/17	12/19	¤200,000.00	$104,781.55	$95,218.45	¤110.68	04/29/2020	No
			05/16	04/19	¤153,101.00	$21,938.11	$131,162.89	¤46.00	08/28/2019	No
			09/17	08/20	¤330,000.00	$4,518.51	$325,481.49	¤1,256.22	12/29/2020	No
			06/16	05/20	¤726,290.00	$318,663.01	$407,626.99	¤117.68	09/28/2020	No
			08/18	07/23	¤875,000.00	$5,161.68	$869,838.32	¤107.60	11/28/2023	No
			08/14	07/19	¤340,000.00	$215,978.59	$124,021.41	¤853.46	11/28/2019	No
			07/16	06/21	¤279,726.00	$145,458.58	$134,267.42	¤716.41	10/28/2021	No
			10/17	09/20	¤507,523.00	$103,981.85	$403,541.15	-¤535.88	01/28/2021	No
			08/18	07/21	¤491,277.00	$1,499.63	$489,777.37	¤5.24	11/28/2021	No
			01/13	12/18	¤6,125,699.00	$4,853,767.70	$1,271,931.30	¤6,607.29	04/30/2019	No
			09/17	08/20	¤224,999.00	$20,171.44	$204,827.56	¤164.67	12/29/2020	No
			09/17	08/21	¤2,000,000.00	$497,995.51	$1,502,004.49	¤3,536.54	12/29/2021	No
			04/17	03/19	¤85,505.00	$69,009.60	$16,495.40	¤226.95	07/29/2019	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]	[redacted]	[redacted]	09/17	08/20	$251,000.00	$40,193.55	$210,806.45	$964.78	12/29/2020	No
			09/13	08/19	$727,000.00	$696,103.61	$30,896.39	$114.00	12/29/2019	No
			08/17	07/20	$800,000.00	$235,295.69	$564,704.31	$3,913.11	11/28/2020	No
			08/14	07/19	$675,000.00	$650,341.31	$24,658.69	$1,572.46	11/28/2019	No
			09/16	08/21	$1,483,700.00	$955,072.57	$528,627.43	$5,175.70	12/29/2021	No
			08/14	07/19	$20,000,000.00	$15,646,747.96	$4,353,252.04	$10,595.02	11/28/2019	No
			07/15	06/19	$86,400.00	$40,163.01	$46,236.99	$4,541.39	10/28/2019	No
			07/17	06/20	$399,999.00	$174,464.99	$225,534.01	$6.21	10/28/2020	No
			08/17	07/20	$430,988.00	$21,127.64	$409,860.36	$25.03	11/28/2020	No
			09/14	08/20	$862,600.00	$454,766.77	$407,831.23	$31,920.00	12/29/2020	No
			03/14	02/19	$339,999.00	$319,130.41	$20,868.59	$12.25	06/28/2019	No
			05/18	04/22	$443,392.00	$90,963.25	$352,428.75	$676.71	08/28/2022	No
			03/16	02/19	$440,064.00	$337,224.78	$102,839.22	$209.76	06/28/2019	No
			08/17	07/19	$175,000.00	$67,536.16	$107,463.84	$4,815.92	11/28/2019	No
			02/14	01/19	$800,000.00	$391,584.93	$408,415.07	$3,549.20	05/31/2019	No
			05/13	04/19	$552,685.00	$447,337.32	$105,347.68	$16.80	08/28/2019	No
			09/18	08/21	$499,997.00	$0.00	$499,997.00	$733.24	12/29/2021	No
			04/16	03/19	$428,400.00	$381,366.72	$47,033.28	$40.50	07/29/2019	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]			08/16	07/19	¤480,072.00	$199,189.02	$280,882.98	¤7,122.13	11/28/2019	No
			09/16	08/19	¤297,531.00	$116,530.93	$181,000.07	¤98.33	12/29/2019	No
			01/16	12/19	¤400,686.00	$246,454.10	$154,231.90	¤371.21	04/29/2020	No
			08/17	07/20	¤370,000.00	$70,828.94	$299,171.06	¤668.75	11/28/2020	No
			09/17	08/20	¤2,500,000.00	$330,520.14	$2,169,479.86	¤17,438.00	12/29/2020	No
			07/16	06/19	¤433,000.00	$302,177.27	$130,822.73	-¤4,741.39	10/28/2019	No
			09/16	08/20	¤626,197.00	$292,843.57	$333,353.43	¤500.29	12/29/2020	No
			01/17	12/20	¤530,420.00	$362,637.70	$167,782.30	¤63.79	04/30/2021	No
			09/17	08/20	¤330,000.00	$60,449.45	$269,550.55	¤70.76	12/29/2020	No
			07/17	06/20	¤492,749.00	$148,035.28	$344,713.72	-¤4,535.31	10/28/2020	No
			10/15	09/19	¤800,000.00	$509,063.58	$290,936.42	-¤1,124.65	01/28/2020	No
			06/18	05/20	¤299,967.00	$0.00	$299,967.00	¤21,087.61	09/28/2020	No
			06/18	05/21	¤433,245.00	$24,810.89	$408,434.11	¤2,000.21	09/28/2021	No
			09/15	08/19	¤299,995.00	$220,772.25	$79,222.75	¤74.25	12/29/2019	No
			10/16	09/20	¤2,198,800.00	$688,637.08	$1,510,162.92	¤768.56	01/28/2021	No
			09/17	08/20	¤300,797.00	$91,330.73	$209,466.27	¤64.94	12/29/2020	No
			08/17	07/20	¤420,000.00	$161,383.36	$258,616.64	¤195.37	11/28/2020	No
			04/18	03/21	¤360,390.00	$103,483.35	$256,906.65	¤4,548.66	07/29/2021	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)

Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]			09/16	08/19	¤724,000.00	$130,955.15	$593,044.85	¤2,357.79	12/29/2019	No
			09/17	08/22	¤2,997,329.00	$509,161.04	$2,488,167.96	¤34,509.44	12/29/2022	No
			06/17	05/20	¤380,000.00	$294,019.86	$85,980.14	¤31.75	09/28/2020	No
			09/17	08/20	¤690,734.00	$266,908.77	$423,825.23	¤249.22	12/29/2020	No
			05/16	04/21	¤10,273,661.00	$5,014,507.20	$5,259,153.80	-¤1,378.93	08/28/2021	No
			07/16	06/19	¤313,000.00	$188,211.25	$124,788.75	-¤2,154.68	10/28/2019	No
			06/17	05/19	¤103,148.00	$25,508.85	$77,639.15	¤1,832.91	09/28/2019	No
			08/18	07/23	¤46,000.00	$9,807.68	$36,192.32	¤9,220.25	11/28/2023	No
			10/13	09/18	¤1,036,000.00	$1,032,760.87	$3,239.13	¤24.50	01/28/2019	No
			07/14	06/19	¤3,662,612.00	$2,841,492.56	$821,119.44	¤184.34	10/28/2019	No
			07/15	06/19	¤204,031.00	$117,110.79	$86,920.21	¤699.20	10/28/2019	No
			08/16	07/19	¤613,374.00	$320,291.15	$293,082.85	¤1,854.85	11/28/2019	No
			07/16	06/19	¤425,550.00	$320,810.06	$104,739.94	¤1,264.07	10/28/2019	No
			06/17	05/20	¤404,600.00	$102,765.63	$301,834.37	¤284.95	09/28/2020	No
			07/18	06/21	¤267,829.00	$3,638.90	$264,190.10	¤70.66	10/28/2021	No
			05/17	04/20	¤350,117.00	$135,296.82	$214,820.18	¤454.15	08/28/2020	No
			09/16	08/19	¤454,597.00	$271,172.59	$183,424.41	-¤865.43	12/29/2019	No
			08/17	07/22	¤3,748,263.00	$337,252.13	$3,411,010.87	¤939.13	11/28/2022	No

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AWARD CASH MANAGEMENT SERVICE (ACMS)

Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
		[redacted]	10/17	09/21	¤540,414.00	$101,820.09	$438,593.91	¤269.50	01/28/2022	No
			07/16	06/21	¤387,911.00	$290,582.03	$97,328.97	¤2,726.40	10/28/2021	No
			01/17	12/19	¤573,342.00	$182,121.24	$391,220.76	¤1,732.50	04/29/2020	No
			07/18	06/20	¤300,000.00	$2,789.92	$297,210.08	¤6,559.04	10/28/2020	No
			07/17	06/20	¤589,881.00	$162,626.17	$427,254.83	¤158.62	10/28/2020	No
			05/16	04/19	¤520,193.00	$481,332.44	$38,860.56	¤106.40	08/28/2019	No
			06/16	05/19	¤421,851.00	$259,175.01	$162,675.99	¤18.62	09/28/2019	No
			04/17	03/21	¤913,687.00	$115,136.05	$798,550.95	¤94.34	07/29/2021	No
			04/16	03/21	¤213,700.00	$95,343.59	$118,356.41	¤86.94	07/29/2021	No
			09/15	08/19	¤330,000.00	$255,436.09	$74,563.91	¤779.75	12/29/2019	No
			02/15	01/19	¤262,125.00	$197,338.17	$64,786.83	¤110.05	05/31/2019	No
			05/18	04/21	¤118,813.00	$97,115.07	$21,697.93	¤13,644.87	08/28/2021	No
			04/17	03/22	¤774,385.00	$592,273.83	$182,111.17	¤918.33	07/29/2022	No
			06/16	05/19	¤404,486.00	$335,348.08	$69,137.92	¤329.10	09/28/2019	No
			04/17	03/20	¤255,081.00	$100,724.34	$154,356.66	¤37.37	07/29/2020	No
			07/16	06/19	¤296,280.00	$145,490.36	$150,789.64	¤1,379.87	10/28/2019	No
			09/17	08/20	¤588,388.00	$117,614.07	$470,773.93	¤276.12	12/29/2020	No
			06/14	05/19	¤447,950.00	$403,188.16	$44,761.84	¤12.25	09/28/2019	No

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AWARD CASH MANAGEMENT $ERVICE (ACM$)

Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
Total:					**$181,959,712.00**	**$105,893,728.91**	**$76,065,983.09**	**$567,941.37**		

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AWARD CASH MANAGEMENT SERVICE (ACMS)

Transaction Details - Adjustment Requests

Federal Award ID	Financial Closed Date	Previous Cumulative Cash Disbursement	Balance Available for Upward Adjustment	Balance Available for Downward Adjustment	Adjustment Eligibility Status	Adjustment Requested
[redacted]	04/30/2018	$257,974.99	$0.01	-$257,974.99	Eligible	-$34.50
	05/31/2017	$7,014,815.52	$0.00	-$7,014,815.52	Downward Only	-$108.00
Total:		**$7,272,790.51**	**$0.01**	**($7,272,790.51)**		**($142.50)**

SAMPLE 206 RETURNED FUNDS CONFIRMATION

University of Minnesota
Report Definition: GLX7501

PeopleSoft Financials
Journal Entry Detail Report

Page: 1 of 1
Run Date: 2/19/19
Run Time: 4:35:31 PM

Unit	UMN01	**Ledger Group:**	ACTUALS	**Foreign Currency:**	USD
Journal ID:	0001046895	**Source:**	[redacted]	**Effective Date:**	9/6/18
Journal Date:	9/6/18	**Reversal:**	N		
Description:	transfer expense for alcohol to non sponsored chart string. Incorrectly charge to the grant. Alcohol was purchase during the event for the participants meal. Charge on ER: [redacted]/24/15	**Reversal Date:**			

Line #	Unit / PCBU	Account / Project	Fund Code / Activity	Department / An Type	Program	Chartfield1	Chartfield2	Fin EmplID	CS	Statistics Amt	Foreign Amount	Base Amount
UMN01												
1	UMN01 UMSPR	[redacted]	[redacted]	11136 GLE						0.00	-257.23 USD	-257.23 USD
	Description:	ER: [redacted] alcohol				Reference:	6/25/15					
2	UMN01	[redacted]		11139	[redacted]	UMF0005532	1000012901	2101319		0.00	257.23 USD	257.23 USD
	Description:	ER: [redacted] alcohol				Reference:	6/25/15					
3	UMN01	[redacted]	[redacted]	11136						0.00	257.23 USD	257.23 USD
	Description:	Due From/Due To Other Funds				Reference:						
4	UMN01	[redacted]	[redacted]	11139						0.00	-257.23 USD	-257.23 USD
	Description:	Due From/Due To Other Funds				Reference:						

Business Unit	Total Lines	Total Debits	Total Credits
UMN01	4	514.46	514.46

[redacted]

AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Adjustment Requests

Federal Award ID	Financial Closed Date	Previous Cumulative Cash Disbursement	Balance Available for Upward Adjustment	Balance Available for Downward Adjustment	Adjustment Eligibility Status	Adjustment Requested
[redacted]	05/31/2018	$727,436.00	$0.00	($727,436.00)	Eligible	($383.60)
	09/22/2017	$34,691,035.44	$1.56	($16,818,696.44)	Eligible	($257.23)
Total:		**$35,418,471.44**	**$1.56**	**($17,546,132.44)**		**($640.83)**

AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Summary

Transaction ID: 192666 **Payment Date Requested:** 09/21/2018
Organization Name: University of Minnesota-Twin Cities **Organization ID:** 0023879000 **State:** MN

Transaction Information

Total # of Awards: 6 **Transaction Status:** Accepted
Date Prepared: 09/21/2018 08:27:08 **Date Certified:** 09/21/2018 09:52:57
Prepared By: [redacted] **Certified By:** [redacted]
Email Address [redacted]@umn.edu **Email Address:** [redacted]@umn.edu
Telephone Number: [redacted] **Telephone Number:** [redacted]

Payment Information

Payment Amount Requested Total (Open Awards)=$22,493.57

Adjustment Requested Total; (Closed Awards)=($640.83)

Payment Transaction Total=$21,852.74

Internal Comments

Remarks

Certification

I, [redacted] **certify:**

For all grantees:

By submitting this electronic request for cash disbursement, I certify to the best of my knowledge and belief that the expenditures, disbursements, and cash receipts associated with this request for payment are for the purposes and objectives set forth in the solicitation, proposal, and award letter, and comply with the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact in NSF proposals, reports, and any other communication submitted to NSF, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (See, e.g., U.S. Code Title 18, Sections 287, 1001 and 1343; Title 31, Sections 3729-3730 and 3801-3812).

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Summary

Additional Certifications applicable only for SBIR/STTR grantees:

(A) That the principal investigator and the small business firm have not accepted funding for the same or overlapping work except as stated in the underlying proposal;

(B) That all proposals describing the same or overlapping work have been declined or withdrawn;

(C) That the primary employment of the principal investigator, as defined by the applicable NSF Program Solicitation, is with the small business firm and will continue to be during the conduct of the research throughout the award period, and that the principal investigator is currently available to perform the proposed work;

(D) That the grantee is a small business as defined in the SBA Eligibility Guide at:

https://www.sbir.gov/sites/default/files/elig_size_compliance_guide.pdf

AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Payment Requests

Federal Award ID	Recipient Account Number	PI/PD Name	From	To	Total Federal Funds Authorized	Previous Cumulative Cash Disbursement	Net Available Funds	Payment Amount Requested	Expected Close Date	Final Flag
[redacted]			07/15	06/18	$76,625.00	$74,905.35	$1,719.65	$1,669.69	10/28/2018	No
			09/15	06/18	$105,379.72	$97,826.37	$7,553.35	$7,552.63	10/28/2018	No
			10/12	09/18	$749,732.00	$749,732.00	$0.00	-$0.08	01/28/2019	No
			07/13	06/18	$782,790.00	$769,518.67	$13,271.33	$13,271.33	10/28/2018	No
Total:					**$1,714,526.72**	**$1,691,982.39**	**$22,544.33**	**$22,493.57**		

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AWARD CASH MANAGEMENT $ERVICE (ACM$)
Transaction Details - Adjustment Requests

Federal Award ID	Financial Closed Date	Previous Cumulative Cash Disbursement	Balance Available for Upward Adjustment	Balance Available for Downward Adjustment	Adjustment Eligibility Status	Adjustment Requested
[redacted]	05/31/2018	$727,436.00	$0.00	-$727,436.00	Eligible	-$383.60
	09/22/2017	$34,691,035.44	$1.56	-$16,818,696.44	Eligible	-$257.23
Total:		$35,418,471.44	$1.56	($17,546,132.44)		($640.83)

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