Under the Uniform Guidance (§200.430 (h)(4)(ii)), the University of Minnesota is obligated to establish, “a consistent written definition of work covered by IBS\(^1\) which is specific enough to determine conclusively when work beyond that level has occurred.” And, “this may be described in appointment letters or other documentations.”

The University’s “consistent written definition of work covered by IBS” is outlined in an appendix to the Effort Certification and Direct Costs on Sponsored Projects policies.

The University’s Office of Human Resources provides checklists for appointment letters, whether for regular or special contract appointments for faculty and other professional staff, that all units are expected to use and maintain copies locally.

\(^1\) IBS = Institutional Base Salary