

**SPONSORED PROGRAMS ACCOUNTING
(SPA)
POST AWARD OVERVIEW**


Jonathan Tucker
Anna-Marie Nickels



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Topics Covered

- SPA Team and Responsibilities
- Helpful Banner Screens and Job Submissions for Research Administration
- Xtender Demo
- SPA Forms and Common Mistakes
- Policies Related to Restricted Funds
- Question and Answer Session



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SPA

- Post Award Research Administration
- Division of Finance - Office of the Controller & Treasurer
- McArthur Hall
245 Barr Avenue, 4th Floor
- 325-1937
- spaccounting@controller.msstate.edu



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SPA Team

Jonathan Tucker – Director, Sponsored Programs Accounting
Jeanette Bailey – Manager, Sponsored Programs Accounting
Anna-Marie Nickels – Interim Manager, Sponsored Programs Accounting
Cully Carpenter – Senior Cost Accountant
Denise Peebles – Accountant (Part Time)

TEAM 1	TEAM 3
Kim Lewis – Senior Accountant	Nan Lomax – Senior Accountant
Jakerion Ales – Accountant	Stephanie Parrish – Accountant
Jade Eubank – Accountant	Haley Williams – Accountant
TEAM 2	TEAM 4
Kristen Odom – Senior Accountant	Webb Jennings – Senior Accountant
Casey Watts – Accountant	Mallory Hough – Sr. Sponsored Program Asst.
Ashley Collins – Accountant	Sharon Liles – Sr. Sponsored Program Asst.

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SPA RESPONSIBILITIES

SPA SENIOR ACCOUNTANTS
 Process Awards/Mods

- Review, bookmark & highlight pertinent information within the agreements
- Assign the fund(s)
- Update the appropriate Banner Forms
- Load the restricted budget
- Create the Indirect Cost (IC) distribution template
- Email fund notification to respective department

Subcontracts

- Review, bookmark & highlight pertinent information within the sub agreements
- Create payment spreadsheet
- Email notification to respective department

Team Leader

- Train and mentor team members
- Review respective team member's invoices, financial reports, journal entries
- Provide departmental support as needed

Establish Scholarship Funds

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SPA RESPONSIBILITIES

SPA ACCOUNTANTS

Generate and submit monthly invoices & financial reports
 Facilitate closeout process for final invoices & financial reports
 Review subcontract invoices for payment
 Create journal entries
 Review & approve departmental journal vouchers (JVs)
 Perform high level cost share review
 Review & work to resolve outstanding sponsor payments
 Review & approve NSF Queue entries
 Provide departmental support as needed

SPA SENIOR SPONSORED PROGRAM ASSISTANTS

Generate and submit monthly invoices & financial reports
 Facilitate the processing of monthly invoices & financial reports
 Process check and wire payments
 Key journal entries
 Upload and index documents to SPA Xtender applications
 Monitor central emails and route to staff accordingly
 Review & correct fund, org, program errors as needed

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controller.msstate.edu/sponsoredprograms

Sponsored Programs

Sponsored Programs Accounting is primarily responsible for managing the restricted funds of Mississippi State University.

This includes calculating and posting overhead, receiving the appropriate agency, monitoring timely receipt of the funds, and preparing financial reports for external agencies.

Additionally, our office coordinates the time and effort reporting cycle, processes cost transfers, performs non-sufficient fund checking on restricted funds and continuously monitors accounts for compliance purposes.

It is our goal to provide friendly, efficient service to all users of the sponsored programs accounting system.

- Find Your Accountant
- NSF Query & Approvals
- Cost Accounting
- Policies and Procedures
- FAQ
- Staff Directory
- Training Resources

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FIND YOUR SPA ACCOUNTANT

TEAM 1	TEAM 2	TEAM 3	TEAM 4
Kim Lewis Senior Sponsored Programs Accountant	Kristen Odom Senior Sponsored Programs Accountant	Nan Lomax Senior Sponsored Programs Accountant	Webb Jennings Senior Sponsored Programs Accountant
Haley Williams Accountant Responsible for Orgs: 01 (remaining)	Ashley Collins Accountant Responsible for Orgs: 010300, 012200, 03, 18, & 19 (remaining), 464500	Stephanie Parrish Accountant Responsible for Orgs: 02, 04, 05 (remaining), 08, 09, 192500, 192501, 2, 3, 4 (remaining), 5	Mallory Hough Sr. Sponsored Programs Assistant
Jakerion Ales Accountant Responsible for Orgs: 011100, 011900, 190500, 191000, 191001, 193000, 193002, 193700	Casey Watts Accountant Responsible for Orgs: 015900, 015901, 051700, 060500, 060502, 194000, 194100, 440900	Jade Eubank Accountant Responsible for Orgs: 06 (remaining)	Sharon Liles Sr. Sponsored Programs Assistant

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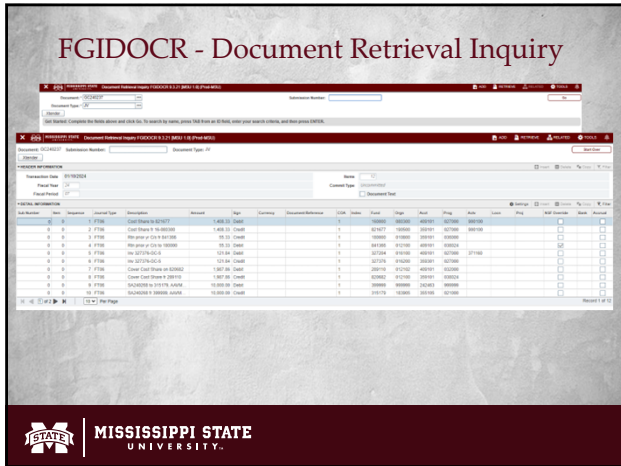
BANNER SCREENS and JOB SUBMISSIONS

- FRAGRNT - Grant Maintenance
- FGIDOCR - Document Retrieval Inquiry
- FOAAINP – Document Approval
- FGIBAVL – Budget Availability Status
- FGITBSR - Trial Balance Summary
- FGITRND - Detail Transaction Activity
- FWREXSA - Sponsor Budget Available
- FWREXCS - Cost Share Fund Report by Org

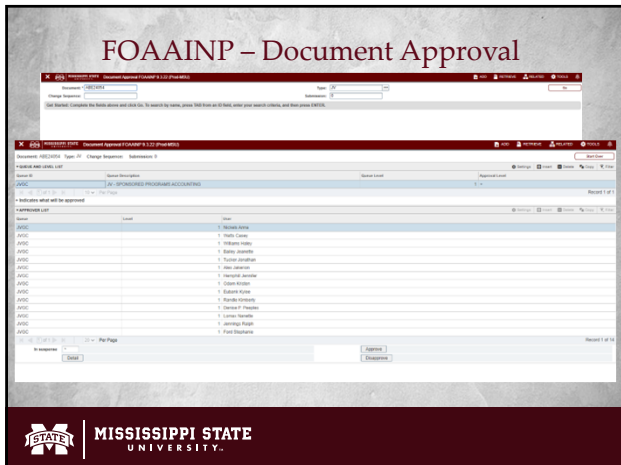
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FGIBAVL - Budget Availability Status

Account	Budget	Available Budget	Total Budget	Available Balance
420000	60,217.07	298,399.36	0.00	196,982.47
420000	0.00	0.00	0.00	0.00
420000	0.00	149,878.40	0.00	149,754.42
420000	0.00	176,255.12	0.00	165,255.12
420000	0.00	0.00	0.00	0.00
420000	0.00	21,533.43	0.00	21,533.43
420000	0.00	0.00	0.00	0.00
420000	0.00	148,881.17	0.00	148,881.17
420000	0.00	0.00	0.00	0.00
Total	2,840,931.79	2,716,422.94	0.00	267,508.97

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FGITBSR - Trial Balance Summary

Account	Description	Current Balance	Debit
220000	Accounts Payable	2,987.14	
220000	Accounts Payable - Unsettled	8.00	
220000	Accounts Payable - Unsettled	2,881.14	
220000	Budgetary Account Control	492,273.11	
220000	Budgetary Account Control	2,978.14	
220000	Budgetary Account Control	6.00	
220000	Budgetary Account Control	840,478.14	
220000	Budgetary Account Control	15,978.14	
220000	Budgetary Account Control	15,978.14	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
220000	Budgetary Account Control	0.00	
Total	Current Fund Balance	1,145.24	

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FGITRND - Detail Transaction Activity

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Job Submission FWREXCS – Cost Share Fund Report

Use to quickly view available cumulative expense
& available balances on all cost share funds within your org

09-FEB-22										
Mississippi State University										
SPONSOR BUDGET AVAILABILITY REPORT										
ORDER	ORIGIN	DESC	FUND	START DATE	END DATE	BUDGET	EXPENSES	AVAIL. BALANCE	% EXP	FUND BALANCE
010201	Research	Support-Various	321701 - WE Core Promotion Board	03/01/19	02/29/20	\$25,441.00	\$17,937.33	\$4,503.66	70.94	-\$1.00
			321973 - WE Soybean Promotion Board	04/01/20	03/31/21	\$49,596.00	\$46,297.61	\$9,397.39	81.09	\$-0.00
			321983 - WE Peanut Growers Assoc CTD	01/01/20	06/30/21	\$9,183.00	\$9,013.22	\$163.78	98.22	\$-0.00
			328006 - WE Corn Promotion Board	03/01/20	02/28/21	\$25,827.00	\$27,720.06	-\$1,893.06	107.23	-\$2,455.03
			328055 - WE Corn Promotion Board	03/01/21	02/28/22	\$24,081.00	\$23,624.51	\$2,456.49	90.59	-\$9,822.09
			328077 - WE Peanut Growers Assoc CTD	01/01/21	06/30/22	\$9,240.00	\$8,332.99	\$927.01	89.59	-\$5,001.47
			328101 - WE Soybean Promotion Board	04/01/21	03/31/22	\$51,954.00	\$46,939.64	\$6,424.36	87.43	-\$21,355.71

7 rows selected.

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Job Submission FWREXSA – Sponsor Budget Available

Use to quickly view available cumulative expense
& available balances on all restricted funds within your org

09-FEB-22										
Mississippi State University										
SPONSOR BUDGET AVAILABILITY REPORT										
ORDER	ORIGIN	DESC	FUND	START DATE	END DATE	BUDGET	EXPENSES	AVAIL. BALANCE	% EXP	FUND BALANCE
010201	Research	Support-Various	321701 - WE Core Promotion Board	03/01/19	02/29/20	\$25,441.00	\$17,937.33	\$4,503.66	70.94	-\$1.00
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			328101 - WE Soybean Promotion Board	04/01/21	03/31/22	\$51,954.00	\$46,939.64	\$6,424.36	87.43	-\$21,355.71

7 rows selected.

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WHAT IS XTENDER?

Xtender is an electronic document filing system.

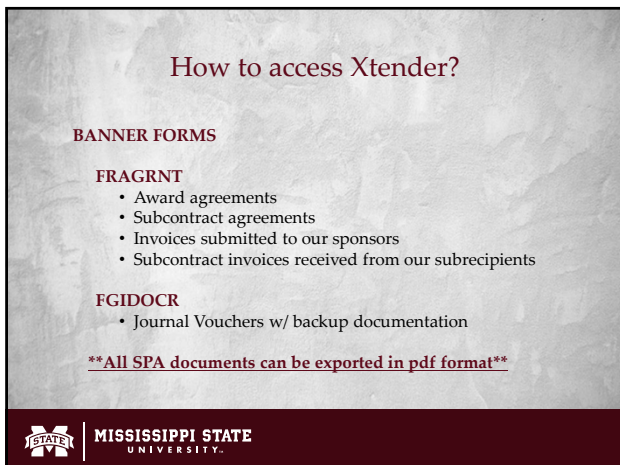
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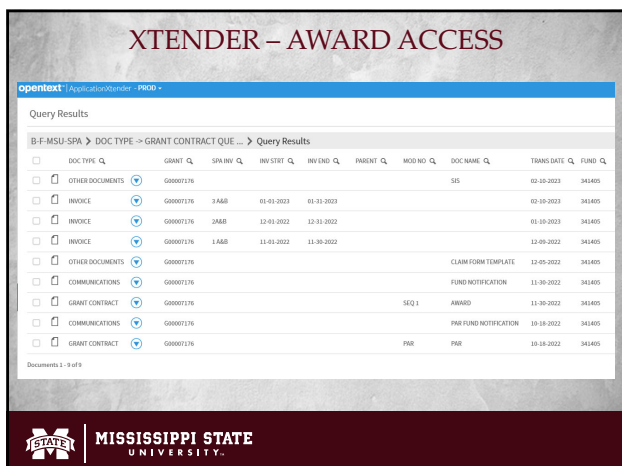
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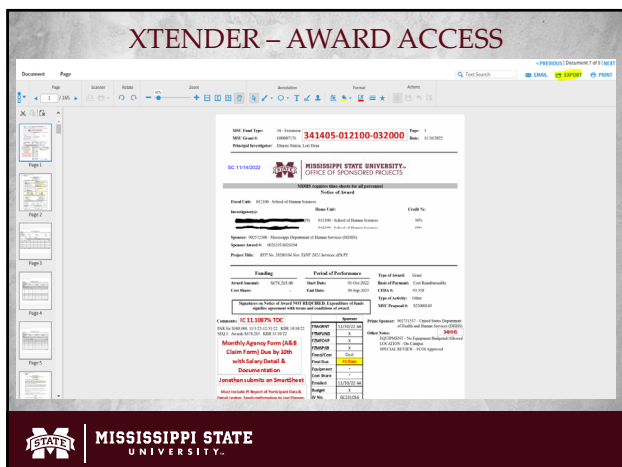
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MOST COMMONLY USED SPA FORMS COMMON MISTAKES

INTERDEPARTMENTAL JOURNAL VOUCHER

- Lack of supporting backup
- Debits / Credits backwards

BUDGET TRANSFER REQUEST

- Incorrect transfer codes

Transfer Codes	Between Fund Types (10-30)	Within Fund Types (30-30)
Cost Share	409101	409302
	359101	359302
Overruns, Cover Tuition, etc.	409202	409301
	359202	359301

1) Is the entry related to cost share?

2) Is the entry between fund types or within fund types?

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MOST COMMONLY USED SPA FORMS COMMON MISTAKES

JUSTIFICATION FOR SPONSORED PROJECT COST TRANSFER

- Incorrect description format
- Lack of required supporting documentation
- Insufficient answers to questions

Description

In order to strengthen transparency and provide a clear paper trail, the specific entry description format below is required and must be used before the entry will be approved and post to the general ledger.

CREDIT ENTRY FORMAT Cost Txf (original JV #) to (the to fund)	DEBIT ENTRY FORMAT Cost Txf (original JV #) fr (the from fund)
EXAMPLE Cost Txf SA180212 to 322693	EXAMPLE Cost Txf SA180212 fr 266012

Guidance

Separate Justification Forms Must Be Completed When Multiple Cost Transfer Entries Are Contained Within The Same Journal Voucher Involving Multiple Restricted Funds

Each Charge Must Be Transferred Individually (DO NOT Combine Charges)

Each Charge Must Be Transferred Using The Original Account Code (Account Code Reclassifications Completed Separately)

Justification: Cost transfer entries must include justification which fully explains and supports the necessity and appropriateness of the transfer. Please email the required supporting documentation in pdf format to SPA:

- Copy of the journal voucher entry
- Complete and detail answers to the questions below
- Detailed Banner ledger or print screen from FOITRND reflecting the original charge
- Copy of original receipt(s) and/or other forms of proof of purchase.

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MOST COMMONLY USED SPA FORMS COMMON MISTAKES

RESTRICTED FUND BUDGET REVISION

- Increase / Decrease columns must balance (Net Total must equal \$0)
- Incorrect IC

Expense Code	Budget Category	Budget Line INCREASE	Budget Line DECREASE
401000	Salaries		
403000	Fringe Benefits		
403983	Fringe - Tuition		
404000	Travel		
405775	Subcontracts < \$25K		
405776	Subcontracts > \$25K		
405800	Contractual		
405835	GRA Tuition & Fees		
406000	Commodities		
408000	Equipment		
405910	Indirect Cost		
TOTAL INCREASES / DECREASES		0.00	0.00
NET TOTAL		0.00	

This amount should be zero

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Indirect (Facilities & Administrative (F&A)) Costs

§200.56 Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Expenditure types not subject to F&A

- Tuition
- Equipment
- Subcontract expenses in excess of \$25K
- Lease, Utilities & Maintenance - LUM
- Participant Costs



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CALCULATING INDIRECT COST

Example #1 – Re-budgeting \$1000 from Contractual to Equipment

$$\begin{aligned}
 \$ 1,000 & / 1.455 = \$ 687.29 & \text{Direct Cost} \\
 \$ 1,000 & - \$687.29 = \$ 312.71 & \text{Indirect Cost}
 \end{aligned}$$

CONTRACTUAL	\$	(687.29)
INDIRECT COSTS	\$	(312.71)
EQUIPMENT	\$	1,000.00



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CALCULATING INDIRECT COST

Example #2 – Re-budgeting \$1000 from Equipment to Commodities

$$\begin{aligned}
 \$ 1,000 & / 1.455 = \$ 687.29 & \text{Direct Cost} \\
 \$ 1,000 & - \$687.29 = \$ 312.71 & \text{Indirect Cost}
 \end{aligned}$$

COMMODITIES	\$	687.29
INDIRECT COSTS	\$	312.71
EQUIPMENT	\$	(1,000.00)



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Policies Related to Restricted Funds

OP 61.05 – FIXED PRICE AND RESIDUAL BALANCE

OP 61.06 – COST TRANSFER

OP 70.08 - TIME AND EFFORT REPORTING




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OP 61.05 – FIXED PRICE AND RESIDUAL BALANCE

- Fixed Price projects are characterized by payments of predetermined amounts by a sponsor to support a project.
- Payment for a Fixed Price project is based on successfully providing the goods or services agreed to in the contract.
- The contract amount is not adjusted when it actually costs more or costs less to complete the project than the price initially agreed upon.
- Such agreements are subject to the same policies and procedures that apply to all sponsored projects.
- Fixed Price terms do not eliminate the need to follow cost accounting principles.
- As with all other types of sponsored projects, **all direct costs incurred as a result of performing the Scope of Work must be expensed directly to the project**




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OP 61.05 – FIXED PRICE AND RESIDUAL BALANCE

- A **residual balance** is a result of money remaining in a fund after a Fixed Price project has been completed, all bills have been paid, and all payments have been received from the sponsor.
- If the project has not been completed by the expiration date, a no-cost extension should be requested by the department's Office of Sponsored Projects Administrator.
- A no-cost extension may also be requested to provide additional research services to the sponsor using the remaining residual funds.



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OP 61.05 – FIXED PRICE AND RESIDUAL BALANCE


- In the event a residual balance exists at the end of the project, Sponsored Programs Accounting will recover 100% of the Facilities and Administrative (F&A) costs up to the **federally negotiated rate**, based on the **budgeted** direct costs
- If a residual balance still exists after the F&A recovery is posted, Sponsored Programs Accounting will contact the Budget Manager and/or PI to certify total expenditures and to identify the fund to which the residual balance should be transferred by completion of a Certification of Expenditures form (COE).
- If a fund is not identified within 45 calendar days of Sponsored Programs Accounting's COE request, a second request will be sent.
- If a fund is **not identified within 90 calendar** days of Sponsored Programs Accounting's initial COE request, the **residual balance may be appropriated by the university and used for other institutional needs.**



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OP 61.05 – FIXED PRICE AND RESIDUAL BALANCE

- If the residual balance, after the F&A has been recovered up to the federally negotiated rate, is greater than 25% of the award amount at the end of the project, the PI must provide Sponsored Programs Accounting written justification that has been approved by the appropriate Vice President.
- Any residual balance greater than 25% that cannot be adequately justified is subject to having the excess over 25% being transferred to the appropriate Vice President.
- In the event of cost overruns, such costs will be assumed by the department.




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OP 61.06 – COST TRANSFER

A **Cost Transfer** is the reassignment (transfer) of a previous expense from one fund to another. Cost Transfers can include **salary** and non-salary expenditures. Examples include, but are not limited to the following:

- Transfer of pre-award costs (Request a PAR when applicable)
- Correction of clerical errors
- **Reallocation of effort** and other non-labor expenses where multiple projects benefited
- Routine allocation of shared services




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OP 61.06 – COST TRANSFER

Types of Cost Transfers Not Allowable

1. Cost transfers to other sponsored projects for the purpose of eliminating budget overruns and avoiding restrictions. Such cost overruns must be transferred to an appropriate fund to assure that the expenditures are properly recorded for facilities and administrative (F&A) cost development.
2. Cost transfers to a fund for the sole purpose of expending the remaining balance.




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OP 61.06 – COST TRANSFER

The manager (department head, Institute or Center Director, etc.) of the organization responsible for the sponsored project fund where the cost or expenditure is being transferred TO is responsible for establishing internal control procedures to ensure the following:


- The costs are an appropriate and allowable use of such funds and have a direct benefit to the project
- The cost transfer has adequate documentation and justification
- The cost transfers are approved by a designated authorized approver for the organization's funds
- The cost transfer is made on a timely basis, i.e., within ninety (90) days, after the initial charge was recorded, and in all cases 30 days prior to the date the final report is due to the sponsor



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OP 61.06 – COST TRANSFER

- The cost transfer has been made in consultation with and has been authorized by the Principal Investigator
- Cost Transfer Requests completed to distribute costs must be directly allocable to the project



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OP 61.06 – COST TRANSFER

All cost transfers must be accompanied by written documentation indicating why the transfer is a necessary and appropriate charge to the project. A detailed explanation is required. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. If the transfer is more than ninety (90) days since the original posting date or after effort certification, the following additional written documentation is required:

- Why the transfer was not submitted in a timelier fashion and what steps will be taken to prevent this type of error from reoccurring in the future.
- How does the charge directly benefit the project and is the expense an allocable and allowable cost for this project.
- Documentation that changes have been discussed with and authorized by the principal investigator.



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OP 61.06 – COST TRANSFER

Constant or frequent transfers raise serious questions about their propriety as well as the overall reliability of the accounting system and internal controls. Departments are encouraged to perform a thorough review of expenditures prior to the last 30 days of the project end date. Departments completing an excessive number of cost transfers on a consistent basis may be recommended for a process/internal control review by Internal Audit.

The department with which the charge is affiliated is responsible for appropriately funding any cost transfer that is disallowable due to failure to meet requirements stated above. The department will be held financially responsible if any cost transfer is later disallowed during an audit.



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OP 80.13 – COST SHARE

- Cost share refers to the resources contributed or allocated by the University (including third-party resources) to a sponsored project over and above the support provided by the sponsor of that project.
- Restricted Fund = 327376, then Cost Share Fund = 827376
- Cost share is a two-prong approach
 - Charge expense
 - Transfer in revenue to cover the expenses
- Cost Share must be timely, proportional, and covered by FY end close



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OP 70.08 - TIME AND EFFORT REPORTING

Types of Funds on Report

- All sponsored restricted funds and cost share funds (funds starting with a 3 or 8)
- MAFES funds that start with 16 and has a federal criss (activity) code
- FWRC funds that start with 17 and has a federal criss (activity) code
- MSU-Extension funds that start with 18 and use program codes starting 032, 033, 034, 037 and 038

Frequency and Due Dates

- Three times a year for 9 month employee and twice a year for 12 month employees
- 9 Month Employees
 - Fall Semester (Aug 16th – Dec 31st) – Reports Due March 31st
 - Spring Semester (Jan 1st – May 15th) – Reports Due August 31st
 - Summer Semester (May 16th – August 15th) – Reports November 31st
- 12 Month Employees
 - July 1st – Dec 31st – Reports Due March 31st
 - January 1st – June 30th – Reports Due September 28th




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OP 70.08 - TIME AND EFFORT REPORTING

- SPA will send email reminders advising departments when to run the report
- Each department should assign a T&E Coordinator to facilitate this process
- **It is strongly encouraged that the individual employee certify their own effort**
- If the employee is no longer available, the PI or responsible official with *first-hand knowledge* of the work performed will review and certify
- The departmental T&E Coordinator should gather all reports and send a scanned version to spaccounting@controller.misstate.edu by the specific due date
- Intermittent, hourly retiree, and students are not included on the T&E Report; however, departments are required to keep time sheets for these employees
- See Time & Effort Quick Reference Guide in Training Resources section of SPA website




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OP 70.08 - TIME AND EFFORT REPORTING

- The University shall require all Time and Effort Reports to be certified **within 90 calendar days** of the close of the reporting period.
- The completed Time and Effort Report should be submitted to the Sponsored Programs Accounting Office within this time frame.
- Effort not certified within 90 days may result in reversal of the charges on the award, jeopardize submission of future proposals, cause a current proposal to be withdrawn, and/or jeopardize the acceptance of future awards.



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OP 70.08 - TIME AND EFFORT REPORTING

- Actual effort should be monitored, and significant changes to estimated effort calculations should be made as soon as they become known.
- **If** at the end of a certification period, the effort percentages reflected on the certification are not a reasonable reflection (5% or less variation from actual) of the employee's effort, a payroll redistribution should be submitted promptly to the appropriate office.
- Once the employee's effort is correct, the department should reprint the updated Time and Effort Report for certification and include with the department's report **within the 90 day period.**



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OP 70.08 - TIME AND EFFORT REPORTING

- In the rare instance it becomes necessary to correct a Time and Effort Report that has already been certified, the departmental administrator must submit the Job Labor Redistribution Form along with a Justification Form explaining the reason for the change and the delay in making the correction.
- In addition to the Department Head and Principal Investigator, the Justification Form must also be acknowledged by the appropriate Dean/Director and Vice President and then submitted to the Director of Sponsored Programs Accounting for review and approval.
- Once the Job Labor Redistribution Form has been approved and posted in Banner, a new Time and Effort Report for the employee should be produced, certified and sent to spaccounting@controller.misstate.edu



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OP 70.08 - TIME AND EFFORT REPORTING

- Constant or frequent submission of late Time and Effort Reports and Job Labor Redistribution Forms after the Time and Effort Report is certified could raise serious questions about their propriety as well as the overall reliability of the accounting system and internal controls.
- A list of departments with late reports or frequent JLRf after effort is certified will be provided to the appropriate Vice President's Office and Internal Audit



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OP 70.08 - TIME AND EFFORT REPORTING

- Job Labor Redistribution Form (JLRFs)
- JLRF and Justification are required if the effective date is more than 90 days past

Job Labor Redistribution Justification Form **Mississippi State University**

MSU ID # _____ Effective Date(s) _____


Name _____ Title _____

Position _____

 Provide an explanation of why the JLRF was submitted to you after the original change and what corrective measures have been taken to prevent this situation from reoccurring.

 Did you file a written appeal/ grievance for this position to be re-assigned to you?

 If the time and effort for any portion of this time period been certified, please provide a justification for receiving the employee's effort/other certification.



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QUESTIONS??





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Contact Information

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 Office: 431 McArthur Hall



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