

Sponsored Programs Accounting

PI must be aware of not only the programmatic requirements of the grant, but also the financial requirements. Although, Sponsored Programs Accounting is responsible for the financial reporting requirements stated in the terms and conditions, the PI must be aware of any restrictions on spending and the approved budget. He/She is ultimately responsible for any and all activity pertaining to the project for which he/she has been awarded. When the PI and Sponsored Programs Accounting office are both aware of the restrictions and additional requirements, if any, then as a team we can better manage the project with few or no surprises at the end.

Post Award Issues

A. Process of fund set-up

1. Review of budget and special reporting requirements.
2. Assign fund number based on awarding agency and set-up banner defaults to check budget according to restrictions, if any.
3. Send e-mail to PI and departmental contact person with new fund #, award amount, budget period, and cost share requirements (direct dollars). A cost share fund will be set up to correspond with the sponsor fund. The cost share fund will start with 8 and the last five digits will tie to the sponsor fund.
4. Load sponsor budget and cost share budget to banner. The sponsor budget includes direct dollars and indirect dollars that the sponsor has agreed to reimburse. The cost share budget only includes the required direct dollars.
5. When you get your fund number, you can start spending as of the start date of the project.
6. If you have someone budgeted 100% on a restricted fund, make sure they are working 100%. If they are preparing other proposal for funding and/on a MSU committee, they should not be 100% on the restricted fund.
7. There should be some effort on a project. If the sponsor is not covering the effort, then MSU needs to report this as cost share.
8. Preliminary Account Request (PAR) if you have received confirmation of award but it will take time to process, work with your Sponsored Program Administrator and complete the Preliminary Account Request form.

B. Invoicing requirements

1. Based on awarding agency and specific to each grant

2. Sponsored Programs Accounting will submit the invoice and copy the department.
3. Sponsored Programs Accounting books overhead once a month. We book it before the month closes. The month closed 5 business days after the month ends.
4. If a charge is disallowed by the sponsor, we will notify you to submit a cost transfer to move the cost off. The cost transfer should be completed before the month ends to allow for invoicing to continue smoothly.

C. Cost Share and/or Matching

1. Review contract for direct dollars required to fulfill cost share requirement.
2. All cost share expenditures must be incurred within the cost share fund and budget transfers made periodically to cover those cost share expenditures. These expenditures include any/all direct cost share expenses required in the contract. Use the Request for Budget Transfer Form see example at <http://www.controller.msstate.edu/sponsoredprograms/faqs/>.
3. Third Party Cost Share must be approved in the budget. Documentation should be provided on a timely basis to report on the invoices to the sponsor.
4. In-kind Cost Share must be approved in the budget. Documentation should be provided on a timely basis to report on the invoices to the sponsor. Keep in mind In-Kind is not salary and fringe benefits of MS State University employees.

D. Reconciliation and Project Close-out

1. Imperative for department to reconcile restricted fund, in order to verify that general ledger includes all applicable charges. This reconciliation especially extends to salaries in that SPActt will not always be aware of these types of corrections. Department must reconcile those JLRFs submitted to the actual salary expensed on the grant. Salary redistributions are discouraged after the project has expired and are impossible if involving an appropriated fund for a previous fiscal year. A monthly reconciliation should be reviewed by the Principle Investigator.
2. Sponsored Programs Accounting will prepare a close-out sheet to ensure that all cost are included in the final invoice to the sponsor. The close – out sheet will be sent to the Budget Manager. The sheet should be reviewed for accuracy and noted if any charges need to be included that have not posted yet. Provide backup for the charges that have not posted yet. The Principle Investigator should be a part of this review to ensure he agrees with the final figures. The cost-out form should be signed and returned to Sponsored Programs Accounting. Once the final has been submitted, no additional cost will be allowed. The CloseOut Form is not sent to the sponsor. By signing the closeout form, you are certifying that all of the cost have been accounted for on the close out form.

3. If you process a registration fee on a procurement card, make sure you change the account code to 405160 before the document post to Banner.

E. Fixed Price and Residual Balance Policy

The policy is located at <http://www.msstate.edu/dept/audit/6105.html> and on the Sponsored Programs Accounting website under Policies and Procedures <http://www.controller.msstate.edu/sponsoredprograms/pp/>. The new Certification of Expenditure form is located at <http://www.controller.msstate.edu/forms/>.

1. Process of certifying total amount expended on a project. Include both direct and indirect expenditures. All applicable expenditure must be against the grant in order to properly document the total cost of performing the work. This certification is placed in the file and can be audited at any time to verify that the actual dollars utilized in the project are in line with the proposal and amount awarded. Any material variance may be questioned.

2. Required only on fixed price agreements with unspent balance.

3. Sponsored Program Accounting will request the certification of expenditure form when the final invoice is sent to the sponsor and all indirect cost has been booked based on the Fixed Price and Residual Balance Policy.

F. Cost Transfers/ Interdepartmental Charges

Cost transfers are only approved for those charges that are applicable and allowable to the project. Cost transfers should not be done to simply utilize the unspent budget dollars. Cost transfers that represent corrections or clerical or bookkeeping errors should be accomplished within 90 days of when the error occurred. On the cost transfer form fully explain how the error occurred and a certification of the correctness of the new charge by a responsible organizational official of the project. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable. Attach a copy of the ledger to show where the charge original posted and highlight the charge being moved.

Each department should have a system in place to detect errors within a reasonable time frame; untimely discovery of errors could be an indication of poor internal controls.

Cost Transfers and Interdepartmentals should be signed by the Principle Investigator. For departments keying their own journal entries, same conditions apply.

The cost transfer form should be used for cost that has already incurred and needs to be moved to another fund. New Form <http://www.controller.msstate.edu/forms/>

The interdepartmental form should be used for new charges across departments or even

within the department. New Form <http://www.controller.msstate.edu/forms/>

Instructions for completing the forms can be found at
<http://www.controller.msstate.edu/sponsoredprograms/training/>.

G. Internal Budget Revisions

1. Required for all budget revisions on restricted projects
2. If no sponsor approval required, forward on to Sponsored Program Accounting with Principle Investigation and department head signature.
3. If sponsor approval required, send to Sponsored Programs Administration with PI and department head signature, and they will acquire the appropriate sponsor approval. Once approved, budget revision is sent to Sponsored Programs Accounting for update to Banner.

****Make sure the Restricted Fund Change Request Form has the FUND, ORGANIZATION, AND PROGRAM****

H. Time and Effort Report

Time and Effort reports are printed twice a year for 12 month employees and three times a year for 9 month employees. Time and Effort reports should be reviewed for accuracy and returned on a timely basis. If there is a significant difference in level of effort performed from that on the certification, it is important that these changes be noted on the certification and immediately followed up with corrected Job Labor Redistribution forms. A copy of the Job Labor Redistribution form should be attached to the Time and Effort report and the months manually adjusted. The confirmation of effort must agree with the workload percent on payroll forms.

The Time and Effort Report is important because this is the federally approved method of accounting for direct salary charges to sponsored programs. Signing these confirmations without knowledge of their correctness can be interpreted as a fraudulent action. Further, any deficiencies noted in an audit of this system may discredit our payroll system, result in cost disallowances, and even place the University at risk for receiving future awards.

Time and Effort Report should be reviewed by the person that has direct knowledge that an employee actually performed grant/contract requirements.

The report is due to Sponsored Programs Accounting within 45 days. Once the report has been certified as correct, the confirmed salary is considered final and will not be adjusted. Any Job Labor Redistribution Form that changes the distribution after the Time and Effort Report is signed will require the completion of a Justification Form. The form is located at <http://www.controller.msstate.edu/forms/>.

I. Non-sufficient funds queue

We approve all equipment purchases to ensure the item is budgeted for. If you have entered a requisition for a piece of equipment that was not originally budgeted but you have received approval from the funding agency, please email us a copy of the approval and document number. This will ensure a timely approval of your document.

If you have entered a document against a fund that is out of time and money, email one of the accountants a copy of the no-cost extension and document number. This will ensure a timely approval of your document.

If you are submitting a travel form for foreign travel, this usually requires agency approval. So email a copy of the approval for the foreign travel and the document number to SPAccounting.

When we request a budget revision, we will allow an appropriate amount of time to receive it then if not received future charges may be disapproved until receipt of revision.

IMPORTANT: keep your budgets clean by completing Budget Revisions for internal purposes. This will prevent your documents from hitting the Non-Sufficient Funds queue.

J. Subcontracts

When you have a subcontract budgeted in your award, email Sponsored Programs Administration at subcontract@spa.msstate.edu when you are ready to award the subcontract. Once the subcontract is signed by the subcontractor and Sponsored Programs Administration, it is sent to Sponsored Programs Accounting. We will maintain a file on the subcontract. During the life of the subcontract, Accounting will review the invoices for time period and availability of funds. The invoice will then be sent to the department for processing through Banner. The Principle Investigator should approve the invoice for payment. This ensures the invoice looks reasonable and the deliverables are received.

If you decide to hold the subcontract invoice because the PI has issues, please email Cindy Wall at cwall@controller.msstate.edu with an explanation. We will alert the subcontractor's accounting office, that payment is pending.

K. How to read the ledger:

FWREXDP – detail ledger report

Go to GJAPCTL enter the process FWREXDP

Control page down enter printer

Control page down enter accounting year, starting posting period and ending posting period, fund code. Leave organization and program code as 000000 to 999999. So all activity on the fund is pulled.

Enter Chart of Accounts – should always be 1

Enter Fund Status – should be A for active. If you want to run an old fund that is closed, enter I for Inactive.

Enter GRA Fees Code Y or N if you have GRA fees put Y, because this is excluded when indirect cost is calculated

Control page down and save

FWGDEXP – summary ledger report

Same steps as above but you did not have to enter the organization or program

L. Funding for American Recovery and Reinvestment Act

If you receive funding from the Recovery funds, we will send you some Operating Procedures when we set up the fund. The fund number will start with 35XXXX.

M. REMINDERS

- Allow 24 hours before contacting Sponsored Programs Accounting for a document in the Non-Sufficient Funds queue, cash request voucher, and equipment request.
- Email cash receipt vouchers and equipment procurement card request to spaccounting@controller.msstate.edu In the email subject line include the fund number(s) involved and whether or not it is a CRV or Equipment Req. We will approve and email this back to you.
- Budget revisions for child funds require a signature or at least an email approval from the PI of the parent fund.
- When property has asked you to correct an account code, attach the email from property to your journal voucher.
- USDA-ARS does not allow any flexibility in the budget. All budget revisions should be emailed to Linda Robinson at Linda.Robinson@ARS.USDA.GOV.

SPONSORED PROGRAMS ACCOUNTING

Phone Number: 325-1937

Fax Number: 325-8394

Mail Stop: 9602

Location: McArthur Hall 4th floor

STAFF

Denise Peeples, Assistant Controller for Sponsored Programs

denisep@controller.msstate.edu

Dianne Huntley, Manger Sponsored Programs – Prepares the final invoices and financial reports.

dhuntley@controller.msstate.edu

Shelly Franks, Assistant Manager Sponsored Programs – Sets up new funds and processes modifications and extensions.

sfranks@controller.msstate.edu

Ben Peebles, Sponsored Programs Accountant – Manages Non-sufficient funds queue, reviews cost transfers, interdepartmental charges, and budget revisions. Assist with final invoices, close out of the funds.

bpeebles@controller.msstate.edu

Laura Rowell, Sponsored Programs Accountant – Manages Non-sufficient funds queue, reviews cost transfers, interdepartmental charges, and budget revisions. Assist with final invoices, close out of the funds.

lrowell@controller.msstate.edu

Jonathan Tucker, Sponsored Programs Accountant – Manages National Science Foundation funds and special projects. jtucker@controller.msstate.edu

Doug Carpenter, Sponsored Programs Accountant – Manges Non-sufficient funds queue, reviews cost transfers, interdepartmental charges, and budget revisions, Assist with final invoices.

dcarpenter@controller.msstate.edu

Cindy Wall, Sr. Sponsored Programs Assistant – reviews subcontract invoices, prepares monthly and quarterly invoices.

cwall@controller.msstate.edu

Kathy Dempsey, Sponsored Programs Assistant – handles collections, prepares monthly and quarterly invoices, assist with subcontract review, handles all deposits and maintains Time and Effort Report..

kdempsey@controller.msstate.edu

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

Mississippi State University

FY Covered by Rates:

July 01, 2009 - June 30, 2013

Type of Rate:

RATE COMPONENTS:

Building - Depr/Use Allow
 Equipment - Depr/Use Allow
 Interest
 Operations & Maintenance
 Library
 Administrative Component
 Total

Organized Research			
<u>ON</u> FY '10	<u>ON</u> FY '11	<u>ON</u> FY '12 - '13	<u>OFF</u> FY '10 - '13
1.5	1.3	1.3	
2.0	3.0	3.5	
0.0	0.0	0.0	
12.5	13.0	13.0	
1.0	0.7	0.7	
<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>
43.0	44.0	44.5	26.0

Instruction		
<u>ON</u> FY '10	<u>ON</u> FY '11 - '13	<u>OFF</u> FY '10 - '13
4.0	2.2	
1.5	1.6	
0.0	0.5	
12.5	11.9	
8.8	8.7	
<u>26.0</u>	<u>26.0</u>	<u>26.0</u>
52.8	50.9	26.0

Other Spons Act		
<u>ON</u> FY '10	<u>ON</u> FY '11 - '13	<u>OFF</u> FY '10 - '13
0.5	0.6	
0.3	0.7	
0.0	0.2	
2.5	4.8	
0.2	0.8	
<u>24.0</u>	<u>24.0</u>	<u>24.0</u>
27.5	31.1	24.0

CONCURRENCE:



 Signature

David Shaw

 Name

Vice President for Research & Economic Development

 Title

May 26, 2010

 Date

**MISSISSIPPI STATE UNIVERSITY
REQUEST FOR BUDGET TRANSFER**

A. TRANSFER FROM							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	100000	xxxxxx	401000	xxxxxx		xxxxxx	\$10,000.00
	100000	xxxxxx	403000	xxxxxx			\$2,000.00
							\$12,000.00

B. TRANSFER TO							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	100000	xxxxxx	409000	xxxxxx			\$12,000.00
							\$12,000.00

EXPLANATION BELOW IS ESSENTIAL TO CONSIDERATION OF THIS REQUEST		
A. Reason for transfer:		
B. (Mark one) Permanent <input type="checkbox"/> Temporary <input type="checkbox"/> Released <input type="checkbox"/>		
<u>SIGNATURE OF APPROVING OFFICIALS</u>	<u>TITLE</u>	<u>DATE</u>
_____	Budget Manager	_____
_____	Next Higher Administrator	_____
_____	Vice President*	_____
*Vice President's signature required for Permanent transfers Transfers crossing functions or divisions Transfers to Plant Funds Transfers involving salaries (401000 or wages (402000)		This form prepared by: Name _____ Phone _____

DOCUMENT REF. _____
(Internal Use Only)

**MISSISSIPPI STATE UNIVERSITY
REQUEST FOR BUDGET TRANSFER**

A. TRANSFER FROM							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	100000	xxxxxx	409101	xxxxxx			\$12,000.00
							\$12,000.00

B. TRANSFER TO							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	8xxxxx	xxxxxx	359101	xxxxxx			\$12,000.00
							\$12,000.00

EXPLANATION BELOW IS ESSENTIAL TO CONSIDERATION OF THIS REQUEST		
A. Reason for transfer:		
B. (Mark one) Permanent <input type="checkbox"/> Temporary <input type="checkbox"/> Released <input type="checkbox"/>		
<u>SIGNATURE OF APPROVING OFFICIALS</u>	<u>TITLE</u>	<u>DATE</u>
_____	Budget Manager	_____
_____	Next Higher Administrator	_____
_____	Vice President*	_____
*Vice President's signature required for Permanent transfers Transfers crossing functions or divisions Transfers to Plant Funds Transfers involving salaries (401000 or wages (402000)		This form prepared by: Name _____ Phone _____

DOCUMENT REF.
(Internal Use Only)

**MISSISSIPPI STATE UNIVERSITY
REQUEST FOR BUDGET TRANSFER**

A. TRANSFER FROM							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	25xxxx	xxxxxx	409101	xxxxxx		x	\$12,000.00
							\$12,000.00

B. TRANSFER TO							
DEPARTMENT NAME	FUND	ORG	ACCOUNT	PROGRAM	ACTIVITY	POSITION	AMOUNT
Cost share	8xxxxx	xxxxxx	359101	xxxxxx			\$12,000.00
							\$12,000.00

EXPLANATION BELOW IS ESSENTIAL TO CONSIDERATION OF THIS REQUEST

A. Reason for transfer:

B. (Mark one) Permanent Temporary Released

<u>SIGNATURE OF APPROVING OFFICIALS</u>	<u>TITLE</u>	<u>DATE</u>
_____	Budget Manager	_____
_____	Next Higher Administrator	_____
_____	Vice President*	_____

*Vice President's signature required for
 Permanent transfers
 Transfers crossing functions or divisions
 Transfers to Plant Funds
 Transfers involving salaries (401000) or wages (402000)

This form prepared by:
 Name _____
 Phone _____

DOCUMENT REF.
(Internal Use Only)

FINAL DUE: ASAP

of pgs:

CLOSE-OUT for FINAL INVOICE

<u> </u> x	Federal		Fund #	<u> </u>
<u> </u>	State	Cost Reimburse	Agency:	<u>Sponsor</u>
<u> </u>	Local	Fixed Price	Grant #	<u>Grant Number</u>
<u> </u>	Private		PI:	<u>PI's name</u>
			Award Period:	<u>Time period of Award</u>

	Budgeted Direct Costs	Budgeted %		TOTAL BUDGET Sponsor	C/S	Total
Sponsor	335,315.00	100.00%	DC	335,315.00	0.00	335,315.00
MSU C/S	0.00	0.00%	IC	144,185.00	0.00 *	144,185.00
Subtotal	335,315.00	100.00%				
Overhead	144,185.00		Total	479,500.00	0.00	479,500.00
Total	479,500.00				*Waived	
				1.00	0.00	

Total Expenses	453,417.67	Sponsor Funds Spent	479,498.96
Less: charge after end date	0.00	Sponsor Funds Received	398,505.33
Less: overhead	118,103.71	Final invoice	80,993.63
Less:	0.00		
Plus Encumbrance	0.00	C/S Spent Dept. DC	0.00
Less: overrun	0.00	C/S Transferred Dept. DC	0.00
Total Direct Costs	335,313.96	Due from C/S Dept	0.00
Less: Equipment	0.00		
Less: Subcontract >\$25k	0.00	Total O/H	144,185.00
Less: Tuition and Fees	0.00	O/H to Date	118,103.71
Modified Total Direct Costs	335,313.96	O/H to Transfer	26,081.29

Overhead	43.00%	144,185.00	Fund Balance	-54,912.34
			Move off	0.00
Add: Equipmnet	0.00		Due from Sponsor	80,993.63
Add: Tuition and Fees	0.00		O/H to Transfer	-26,081.29
Subt: Overruns	0.00		C/S to Transfer from Dept	
Add: Residual Balance	0.00		BALANCE	0.00
TOTAL COSTS		479,498.96		

Message:
Identify any unposted expenditures (ie: cost transfers, salary redistributions, late charges) on this form and fax along with copies of unposted charges

Unobligated budget balance: \$1.04

INITIAL and return by fax to Denise Peoples @ 325-8394

Contact: Budget Manager	Department Head
Phone No:	Principal Investigator PI's name
FAX No:	Status of Technical Report

**** INITIAL and Date for verification; Return to Denise Peoples by FAX: 325-8394 ****

MISSISSIPPI STATE UNIVERSITY

Policy and Procedure

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FIXED PRICE AND RESIDUAL BALANCE POLICY

PURPOSE

The purpose of this policy is to establish definitive direction on how residual balances for Fixed Price agreements will be handled.

POLICY

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.

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 Sponsored Programs Administrator. A no cost extension may also be requested to provide additional research services to the sponsor using the remaining residual funds.

PROCEDURE

In the event there is a residual balance at the end of the project after Sponsored Programs Accounting recovers 100% of the Facilities and Administrative (F&A) costs budgeted, prior to any transfers, Sponsored Programs Accounting will:

- Recover F&A costs that had been waived, up to the federally negotiated rate; and
- If residual is less than \$100, transfer residual to the department's designated residual fund.
- If the residual balance exceeds \$100, send an email to the Budget Manager and/or PI requesting a Certification of Expenditures (COE) identifying which fund to transfer the residual balance to.

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.

If the residual balance 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.

REVIEW

The Controller and Treasurer's Office is responsible for the review of this operating policy every four years or as needed.

OP 61.05
01/24/11

ATTACHMENT

Certification of Expenditures

For information about this policy, contact the responsible/reviewing department hyperlinked above.

For comments about the MSU Policy website, contact: webmaster@audit.msstate.edu.

CERTIFICATION OF EXPENDITURES

This is to certify that the total expenditures in the amount of \$ _____ represent, to the best of my knowledge, all costs associated with fund number _____ and that the balance of \$ _____ represents funds received in excess of required expenditures. Please transfer any remaining funds to the Banner account listed below. *Reminder: All Sponsor funds must be received and any applicable indirect costs must be posted before the transfer will be processed.*

(Fund, Organization and Program Code)

If the residual balance is greater than 25% of the award amount, please provide written justification below. The justification must be approved by the appropriate Vice President.

Written Justification:

Principal Investigator (signature required)

Department Head (signature required)

Dean or Director (if required by Dean or Director)

Vice President (signature required if over 25% residual)

Date

MISSISSIPPI STATE UNIVERSITY

REQUEST FOR COST TRANSFER

Prepared By: _____

Date of Request: _____

Phone Number: _____

Mail Stop: _____

Amount: \$ _____

Date of Original Charge: _____

Description: _____

For SPA use:

For SPA use:

Cost Txf Doc # to	/ Cr
Cost Txf Doc # fr	/ Dr

Cost Txf Doc # to	/ Cr
Cost Txf Doc # fr	/ Dr

Move Expense From Fund = Credit

Move Expense To Fund = Debit

FUND	ORG	ACCT	PROGRAM	ACTIVITY*	DEBIT	CREDIT	Banner Reference Number**

*Activity required for 32 and 33 funds only. Attach Monthly Ledger Report showing original charge.

**Fully describe reason for transfer: (i.e. Why is it a reasonable charge to a different account? Why original charge was made to wrong account? And why is a partial charge being transferred?).

**Explanation for delay in making request for cost transfer beyond 90 days. (Document will be returned if explanation is not provided for cost transfers over 90 days.)

APPROVALS:

**Principal Investigator: _____ Date: _____

**Department Head or Director: _____ Date: _____

****REQUIRED INFORMATION**

Banner Reference Number examples are AP DP #, Partial #, AO-6#, Document # from expense report.

**If Restricted funds are involved return completed and approved form to Sponsored Programs Accounting
Mail Stop 9602, McArthur Hall, all other transactions return to Records and Reporting Mail Stop 9602**

Need help? Have questions? Call 325-1937

SPA Approval:	Date:

Time and Effort Certification Reports

~ Quick Reference Guide – January 2012 ~

Purpose

Time & Effort reporting is a process mandated by the federal government to verify that direct labor charges to federally sponsored projects are reasonable and reflect actual work performed. As a recipient of federal funds, Mississippi State University is subject to financial accounting and reporting obligations designed to ensure that the charges to its federally sponsored projects are allowable and properly allocable to those projects.

Type of Funds on Report

Employees that are required to certify their effort will be charged to the following funds in their payroll redistribution:

- All restricted funds (funds that start with 3) and cost share funds (funds that start with 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 183

Frequency

Time and Effort Certification Reports should be run three times during the year for 9 month employees and twice during the year for 12 month employees.

July 2011

- 9 month employees – Spring semester (January 1st through May 15th)
- 12 month employees – January 1st through June 30th

August 2011

- 9 month employees – Summer semester (May 16th through August 15th)

January 2012

- 9 month employees – Fall semester (August 16th through December 31th)
- 12 month employees – July 1st through December 31st

Time and Effort Procedures

- Sponsored Programs Accounting will send an email advising departments when to run the report.
- The Departmental Time and Effort Coordinator will run reports for their organization codes and distribute the reports to each employee.
- The employee, or another person with suitable means of verification, will review the report; annotate any changes, sign and return their report to the Departmental Time and Effort Coordinator.
- The Departmental Time and Effort Coordinator will gather all reports for their organization codes and send them to Sponsored Program Accounting, Mailstop 9602 by the due date identified on the report.

How to Run the Reports

- Go to the Process Submission Controls form (GJAPCTL)
- Enter PWRA21R as the Process
- Enter your printer information

Time and Effort Certification Reports

~ Quick Reference Guide – January 2012 ~

- Provide appropriate parameters
 1. *Calendar Year* – Enter the calendar year (YYYY)
 2. *Report Choice*
 - 1 12mthFall (July 1st through December 31st)
 - 2 12mthSpring (January 1st through June 30th)
 - 3 9mthFall (August 16th through December 31th)
 - 4 9mthSpring (January 1st through May 15th)
 - 5 9mthSummer (May 16th through August 15th)
 3. *Individual Fund Certification* – Enter the fund code for an individual fund certification. Only enter this value if you need to review the activity on a specific fund.
 4. *Individual Org Certification* – Enter the organization code for departmental certification. This will print reports for all employees in your department.
 5. *Individual ID Certification* – Enter the MSU ID number for individual certification. Only enter this value if you need a time and effort report for a single employee.
- Once the parameters are entered, save the report.
- IMPORTANT – only enter one parameter for fund, org or ID. Do not enter more than one.

Frequently Asked Questions

1. What if the effort displayed is not correct?
Answer: Annotate the corrected effort on the report. Submit a Job Labor Redistribution Form (JLRF) to change the effort in the Banner System. Attach a copy of the JLRF to the employee's report.
2. If I do not have access to run a Time and Effort report, who do I contact?
Answer: Submit a Banner Access Request Form (BARF) to ITS requesting access to the Time and Effort report (Banner form PWRA21R).
3. If an employee is on my departmental report, but is no longer an employee of the university, what should I do?
Answer: Have the Principle Investigator for the fund(s) verify the effort and sign.
4. If a time and effort report is not created for an individual employee, but I know they worked on restricted funds during the reporting period, what should I do?
Answer: This is most likely due to the fact that the paperwork (i.e. a JLRF) to distribute the employee's salary to the restricted fund was not submitted or has not yet been processed. If this is the case, you will need to work with members of Sponsored Programs Accounting to make sure the appropriate paperwork is completed, submitted and processed. Once this is done, you can run a report for this individual employee by entering the appropriate value in the *Individual ID Certification* parameter described above.

Banner Forms and Reports for Managing Restricted Funds

<u>Report</u>	<u>Description</u>
FWREXDP	Used to run DETAIL ledgers ctrl page down; enter printer number; ctrl page down; FY code (07), start/end periods arrow down to fund and enter then, ctrl page down, Save
FWGDEXP	Used to run ledgers with NO DETAIL Same as FWREXDP except you must enter starting and ending fund numbers
NWRSALD	Grant Salary Report - list employees paid on a fund, current and cumulative figures for salary and fringe ctrl page down; enter printer number; ctrl page down, enter fund, calendar year and month (which is calendar month for example August is 08)

<u>Form</u>	<u>Description</u>
FGITRND	Detail Transaction Activity; Used to find account codes & charges posted to the accounts; enter fund; delete Org, Prog, Acct; enter period; ctrl page down; F8; press roll back button to start new query; if no documents after F8 Ctrl Q and roll back
FOIDOCH	Document history & information - INVOICES, Requisitions, and Purchase Orders
FGIDOCR	Document history & information - JV'S
FGITBAL	This screen allows you to check the fund balance. Move the cursor to the Fund field, enter your fund number, and control page down.
NHIDIST	This form allows you to query Salary/FB information on a fund or individual. Enter the time period that you are looking for, and the fund number, control page down, you can either use F8 to query everyone on the fund, or enter the MSU ID and query a specific person.
FGIBDST	Allows you to check the budget status on a fund by category. Budget amount, ytd exp, balance available.
FGIBAVL	Allows you to check the available balance of a budget. You must enter an account number on this screen.
FRAGRNT	Allows you to see the beginning and ending date of a fund. Also shows the amount of money awarded, and if there is any text entered for the fund.
FRIGRNT	Allows you to query grant information. Partial contract number, amount, dates, etc. You can also query by Principle Investigator ID number and/or organization number