

Sponsored Programs Accounting & Cost Accounting: Basic Training

Controller & Treasurer Workshop
Spring 2018



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

**“Research is what I am doing
when I don’t know what I am doing.”
Werner Von Braun**



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Cost Accounting

Controller & Treasurer Workshop
Spring 2018



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

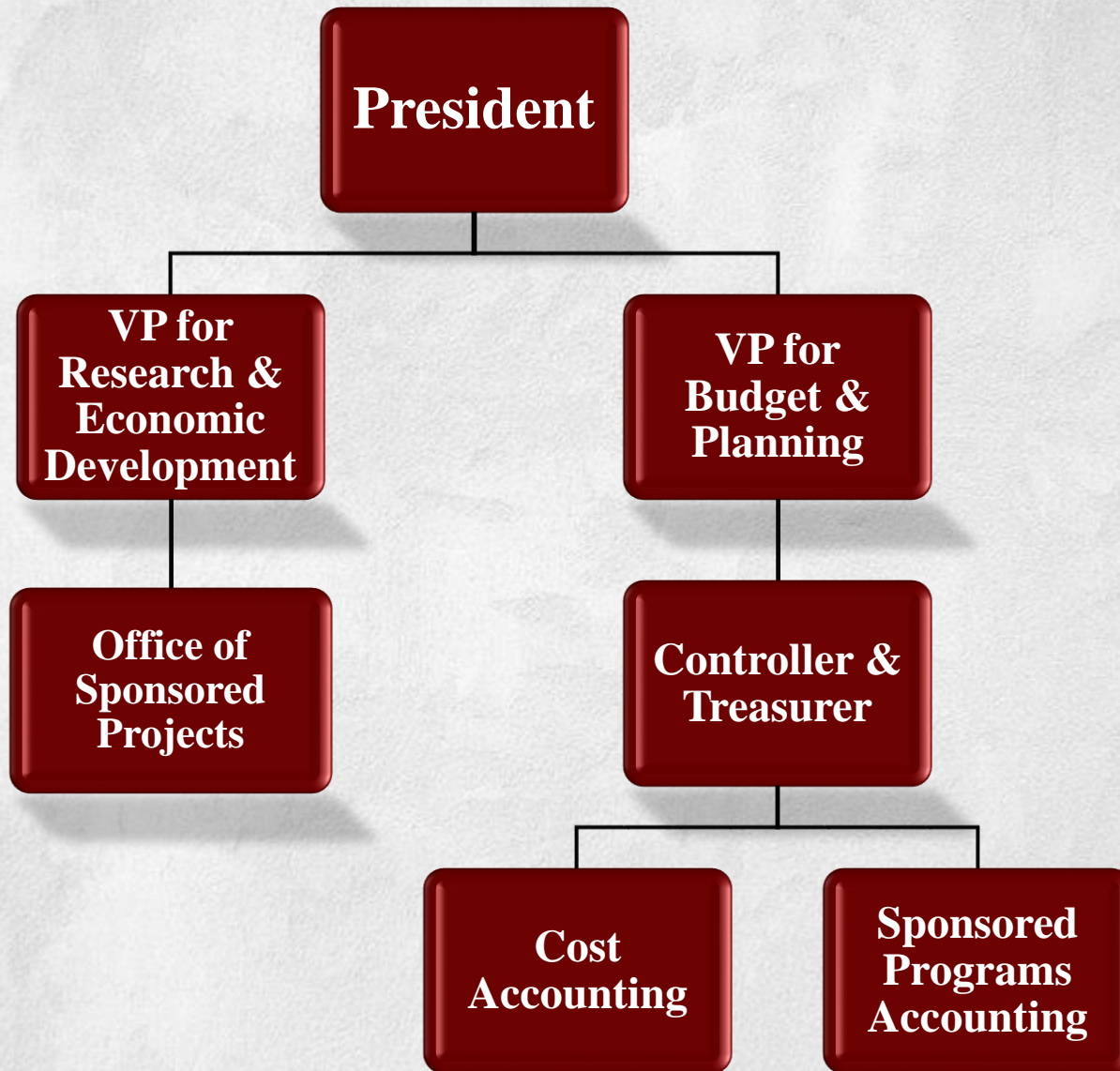
Qualifications



Agenda

- **Cost Accounting Overview**
- **Website Tools and Forms**
- **Cost Accounting FAQs**
- **Unallowable Cost Procedure**
- **Questions & Answers**







*Office of the
Controller and
Treasurer*



Home

Account
Services

Budget

Cost
Accounting

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

Treasury
Services

Cost Accounting

Cost Accounting assists in the interpretation and application of the cost principles related to grants and contracts. This is accomplished by the following:

- a. Interpretation of the cost principles as outlined in Uniform Guidance
- b. Preparation of the Facilities & Administrative (F&A) Rate Proposal
- c. Maintenance of the Cost Accounting Standards Board (CASB) Disclosure Statement for Educational Institutions (DS-2)
- d. Assistance in the establishment and review of Service Center rates.

Uniform Guidance

**Negotiated F&A
Rates**

**CASB Disclosure
Statement (DS-2)**

Service Centers

Training Materials

FAQ

Staff Directory

Uniform Guidance





*Office of the
Controller and
Treasurer*



[Home](#)

[Account Services](#)

[Budget](#)

[Cost Accounting](#)

[Payroll](#)

[Records & Reporting](#)

[Sponsored Programs](#)

[Tax & Compliance](#)

[Treasury Services](#)

Uniform Guidance, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Uniform Guidance, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

Effective December 26, 2014, new Federal Guidance went into effect that eliminates Office of Management and Budget's (OMB) Circulars A-21, A-110, and A-133. These Circulars will be replaced by Uniform Guidance, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The purpose of the Uniform Guidance is to streamline administrative burdens, and to strengthen oversight of federal funds to reduce fraud, waste, and abuse.

Resources:

[Uniform Guidance \(aka 2 CFR part 200\)](#)

[Uniform Guidance](#)

[Negotiated F&A Rates](#)

[CASB Disclosure Statement \(DS-2\)](#)

[Service Centers](#)

[Training Materials](#)

[FAQ](#)

[Staff Directory](#)



Office of the Controller and Treasurer



Account
Services

Budget

Cost
Accounting

Insurance &
Risk Mgmt

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

Treasury
Services

Facilities & Administrative (F&A) Rates

Facilities & Administrative (F&A) Rates are also known as Indirect Costs. By definition, these costs are "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."

Per Uniform Guidance

Examples of F&A costs would be Equipment Depreciation, Utilities, General Administration, and Sponsored Programs Administration.

For the Negotiated F&A Rates from 07/01/2009 – 06/30/2013, [please click here.](#)

For the Negotiated F&A Rates from 07/01/2013 – 06/30/2017, [please click here.](#)

For the Negotiated F&A Rates from 07/01/2017 – 06/30/2021, [please click here.](#)

[Uniform Guidance](#)

[Negotiated F&A
Rates](#)

[CASB Disclosure
Statement \(DS-2\)](#)

[Service Centers](#)

[Training Materials](#)

[FAQ](#)

[Staff Directory](#)

**Contact
Information**

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1646000819A1

DATE:05/03/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/07/2014

Mississippi State University

P.O. Box 5227

Mississippi State, MS 39762-5227

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES:	FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<u>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2017	06/30/2021	45.50	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2017	06/30/2021	50.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2017	06/30/2021	27.20	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2021	22.80	Off-Campus	Other Sponsored Activities

DISTRIBUTION OF RECOVERED OVERHEAD



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Division of Research

General Fund	44%
ORED	19%
Generating Unit	37%
Total	100%



MAFES, MCES, & FWRC

Division	50%
Generating Unit	50%
Total	100%

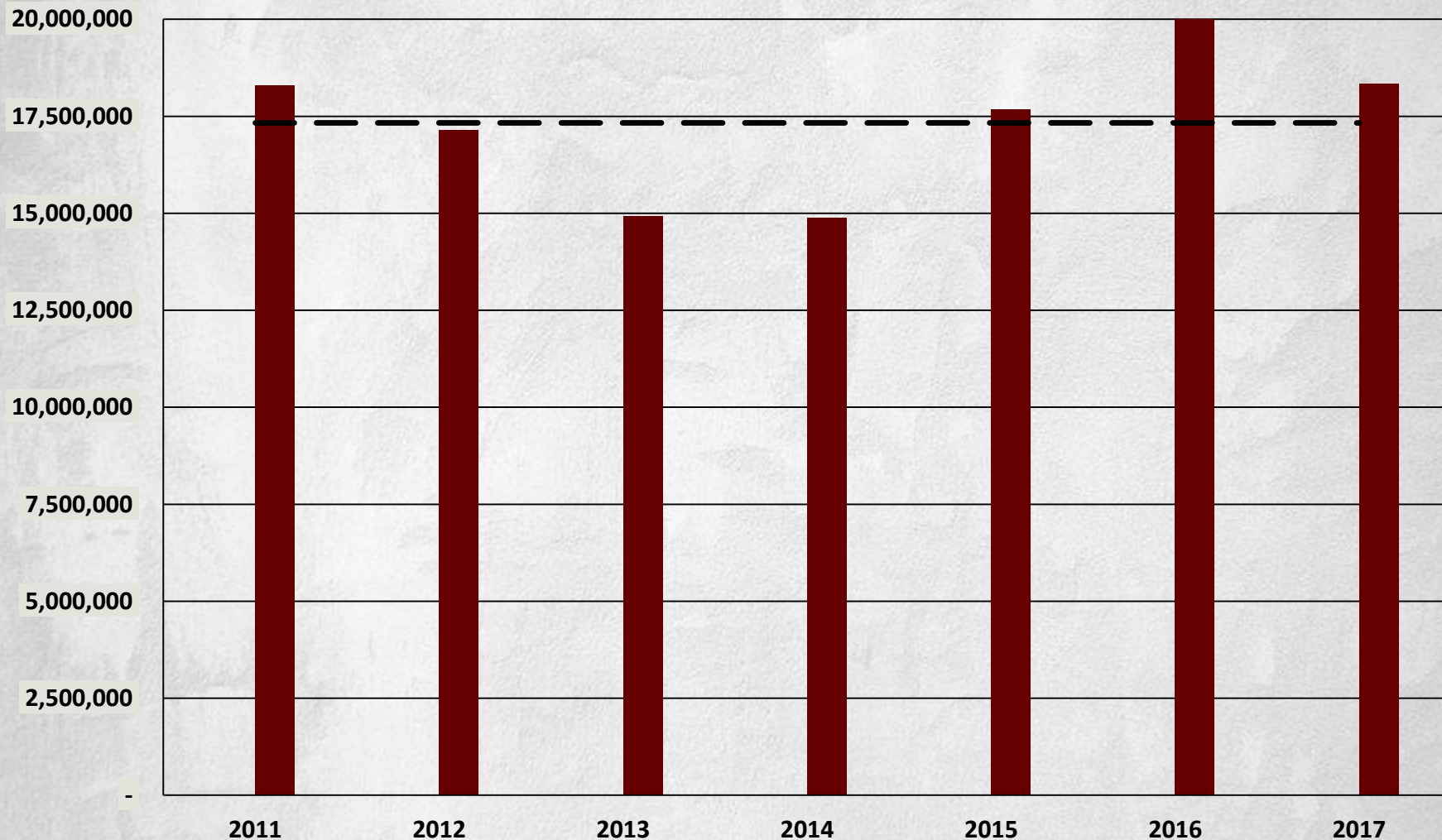


College of Veterinary Medicine

CVM	40%
Assoc. Dean, CVM	20%
Generating Unit	40%
Total	100%



RECOVERED OVERHEAD





*Office of the
Controller and
Treasurer*



[Home](#)

[Account
Services](#)

[Budget](#)

[Cost
Accounting](#)

[Payroll](#)

[Records &
Reporting](#)

[Sponsored
Programs](#)

[Tax &
Compliance](#)

[Treasury
Services](#)

CASB Disclosure Statement (DS-2)

The CASB Disclosure Statement (DS-2) describes the Cost Accounting practices of MSU.

[CASB Disclosure Statement \(DS-2\)](#)

[Uniform Guidance](#)

[Negotiated F&A
Rates](#)

[CASB Disclosure
Statement \(DS-2\)](#)

[Service Centers](#)

[Training Materials](#)

[FAQ](#)

[Staff Directory](#)

Office of the Controller and Treasurer

[Home](#)[Account Services](#)[Budget](#)[Cost Accounting](#)[Payroll](#)[Records & Reporting](#)[Sponsored Programs](#)[Tax & Compliance](#)[Treasury Services](#)

Service Center

By definition, "operate as in-house enterprises that provide goods or services to individual users or other operating units. These centers function as nonprofit businesses, funding operations through fees from users."

Per Summary Report on Audits of Recharge Centers at 12 Universities, HHS OIG, Jan 1994

Key Principles for Service Centers

- Rates are computed on the Cost Principles located in [Uniform Guidance](#). Therefore, costs should be [Allowable](#) 📄, Reasonable, and Allocable.
- Rates use actual expenses with the goal of breaking even.
- Rates should be recalculated at least every two years.
- Rate computation should include subsidies, if any.
- Working Capital of 60 days allowed.*

[Uniform Guidance](#)[Negotiated F&A Rates](#)[CASB Disclosure Statement \(DS-2\)](#)[Service Centers](#)[Training Materials](#)[FAQ](#)[Staff Directory](#)

Contact Information

Service Center Reference Material/ Authoritative Guidance

1. Uniform Guidance
2. NIH FAQ dated 04/08/13 (NOT-OD-13-053)
3. Summary Report on Audits of Recharge Centers at 12 Universities, DHHS Office of Inspector General, Jan 1994



Office of the Controller and Treasurer

[Home](#)[Account Services](#)[Budget](#)[Cost Accounting](#)[Payroll](#)[Records & Reporting](#)[Sponsored Programs](#)[Tax & Compliance](#)[Treasury Services](#)

Service Center

By definition, "operate as in-house enterprises that provide goods or services to individual users or other operating units. These centers function as nonprofit businesses, funding operations through fees from users."

Per Summary Report on Audits of Recharge Centers at 12 Universities, HHS OIG, Jan 1994

Key Principles for Service Centers

- Rates are computed on the Cost Principles located in [Uniform Guidance](#). Therefore, costs should be [Allowable](#) 📄, Reasonable, and Allocable.
- Rates use actual expenses with the goal of breaking even.
- Rates should be recalculated at least every two years.
- Rate computation should include subsidies, if any.
- Working Capital of 60 days allowed.*

[Uniform Guidance](#)[Negotiated F&A Rates](#)[CASB Disclosure Statement \(DS-2\)](#)[Service Centers](#)[Training Materials](#)[FAQ](#)[Staff Directory](#)

Contact Information

COMING SOON...



ADVANCED SERVICE CENTER TRAINING

NOVEMBER 2018



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office



*Office of the
Controller and
Treasurer*



Home

Account
Services

Budget

Cost
Accounting

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

Treasury
Services

Training Materials

Cost Accounting: The Basics Workshop, [please click here for PP slide deck](#).

Service Centers: Advanced Training, [please click here for PP slide deck](#) or [here for MS Word Handout](#).

Uniform Guidance

**Negotiated F&A
Rates**

**CASB Disclosure
Statement (DS-2)**

Service Centers

Training Materials

FAQ

Staff Directory



*Office of the
Controller and
Treasurer*



[Home](#)

[Account
Services](#)

[Budget](#)

[Cost
Accounting](#)

[Payroll](#)

[Records &
Reporting](#)

[Sponsored
Programs](#)

[Tax &
Compliance](#)

[Treasury
Services](#)

Top 3 Cost Accounting FAQs

1. **Which F&A rate do I use? Which function? On-Campus or Off-Campus?**

Greater than 50% test used...what project is over 50% of the Salaries & Wages being charged to.

2. **I charge for services to other departments, does that qualify as a Service Center?**

It depends, needs to be ongoing not a one-time charge...Service Centers require a lot of compliance work, remember the 5 principles.

3. **Can I include the purchase price of Equipment in the Service Center?**

No, only can reserve an amount less than or equal to the annual depreciation expense in a Plant Fund.

[Uniform Guidance](#)

[Negotiated F&A
Rates](#)

[CASB Disclosure
Statement \(DS-2\)](#)

[Service Centers](#)

[Training Materials](#)

[FAQ](#)

[Staff Directory](#)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1646000819A1

DATE:05/03/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/07/2014

Mississippi State University

P.O. Box 5227

Mississippi State, MS 39762-5227

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: Facilities And Administrative Cost Rates

RATE TYPES:	FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<u>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2017	06/30/2021	45.50	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2017	06/30/2021	50.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2017	06/30/2021	27.20	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2021	22.80	Off-Campus	Other Sponsored Activities



*Office of the
Controller and
Treasurer*



[Home](#)

[Account Services](#)

[Budget](#)

[Cost Accounting](#)

[Payroll](#)

[Records & Reporting](#)

[Sponsored Programs](#)

[Tax & Compliance](#)

[Treasury Services](#)

Top 3 Cost Accounting FAQs

1. Which F&A rate do I use? Which function? On-Campus or Off-Campus?

Greater than 50% test used...what project is over 50% of the Salaries & Wages being charged to.

2. I charge for services to other departments, does that qualify as a Service Center?

It depends, needs to be ongoing not a one-time charge...Service Centers require a lot of compliance work, remember the 5 principles.

3. Can I include the purchase price of Equipment in the Service Center?

No, only can reserve an amount less than or equal to the annual depreciation expense in a Plant Fund.

[Uniform Guidance](#)

[Negotiated F&A Rates](#)

[CASB Disclosure Statement \(DS-2\)](#)

[Service Centers](#)

[Training Materials](#)

[FAQ](#)

[Staff Directory](#)

Office of the Controller and Treasurer

[Home](#)[Account Services](#)[Budget](#)[Cost Accounting](#)[Payroll](#)[Records & Reporting](#)[Sponsored Programs](#)[Tax & Compliance](#)[Treasury Services](#)

Service Center

By definition, "operate as in-house enterprises that provide goods or services to individual users or other operating units. These centers function as nonprofit businesses, funding operations through fees from users."

Per Summary Report on Audits of Recharge Centers at 12 Universities, HHS OIG, Jan 1994

Key Principles for Service Centers

- Rates are computed on the Cost Principles located in [Uniform Guidance](#). Therefore, costs should be [Allowable](#) 📄, Reasonable, and Allocable.
- Rates use actual expenses with the goal of breaking even.
- Rates should be recalculated at least every two years.
- Rate computation should include subsidies, if any.
- Working Capital of 60 days allowed.*

[Uniform Guidance](#)[Negotiated F&A Rates](#)[CASB Disclosure Statement \(DS-2\)](#)[Service Centers](#)[Training Materials](#)[FAQ](#)[Staff Directory](#)

Contact Information

PROCEDURE – Unallowable Expenses

Background and Purpose

In order to comply with Uniform Guidance Section 200.302(b)(7) which requires “Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles of this part and the terms and conditions of the Federal award”, Mississippi State University provides the following guidance:

Direct and indirect costs must be allowable in order to be charged to the Federal Government. Since Service Centers frequently bill Federal Awards, this procedure applies to them as well.

The hierarchy to determine the allowability of a cost includes:

1. Federal Award Terms and Conditions. If the Federal Award Terms and Conditions does not explicitly state a particular cost, then go to the next step.
2. Uniform Guidance. An itemized list of common costs is located in the table below. Please refer to the specific section in the Uniform Guidance to determine if the cost is allowable or unallowable on the Cost Accounting website at the following link <http://www.controller.msstate.edu/cas/casex/OMB.php>

§200.421	Advertising and public relations
§200.422	Advisory councils
§200.423	Alcoholic beverages
§200.424	Alumni/ae activities
§200.425	Audit services

Summary

- **Cost Accounting Overview**
- **Website Tools and Forms**
- **Cost Accounting FAQs**
- **Unallowable Cost Procedure**



Questions?



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Contact Information

Cully Carpenter

Email: bcarpenter@controller.msstate.edu

Office: 427 McArthur Hall

Mailstop: 9602 Controller & Treasurer's Office



Sponsored Programs Accounting Basics



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

RESEARCH?

**YOU MEAN LIKE
GOOGLE?**



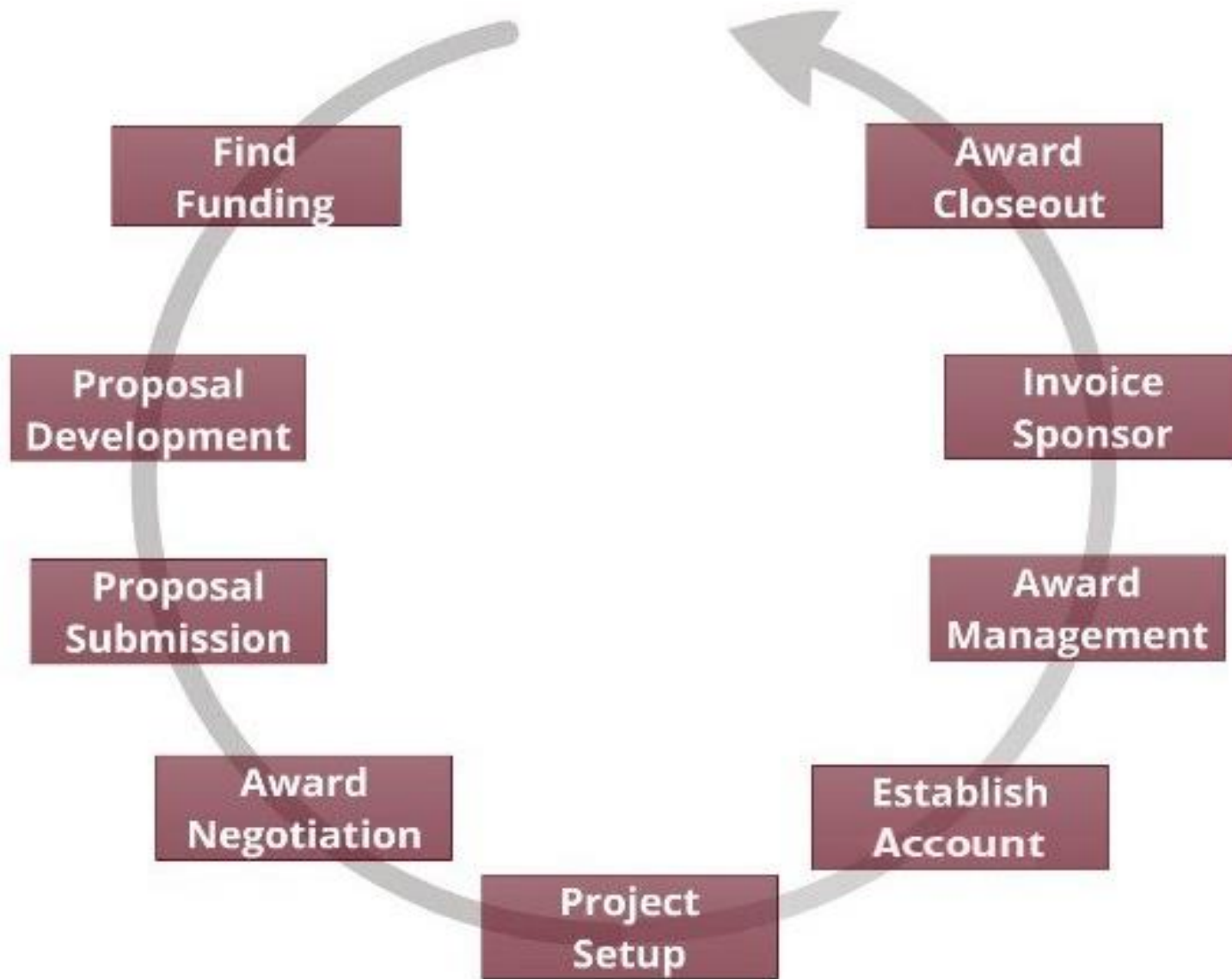
MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

The Fundamentals of Research Administration –

The Office of Sponsored Projects (OSP) and Sponsored Programs Accounting (SPA) oversees all aspects of the grant management cycle, and a Research Administrator provides management support and helps ensure that research goals are achieved and funders' (sponsors) terms and conditions are followed.





Sponsored Program Accounting

- Who are we?
- Where are we located?
- What do we do?
- How do we support you?
- What resources are available to help you successfully manage your restricted projects?



WHO ARE WE?

Sponsored Programs
Accounting is the
Central Office for
Post Award Research
Administration.



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Sponsored Program Accounting Team

Denise Peeples – Director of Sponsored Programs Accounting

Jonathan Tucker – Manager of Sponsored Programs Accounting

Whitley Alford – Senior SPA Accountant **Lynn Carnaggio** – Senior SPA Accountant

Stephanie Ford – SPA Accountant **Cindy Wall** – SPA Accountant

Kim Randle – SPA Accountant **Webb Jennings** – SPA Accountant

Jeanette Bailey – SPA Accountant **Jada Harris** – Senior SPA Assistant

Candace Box – Senior SPA Assistant



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

WHERE ARE WE LOCATED?

Office of the Controller &
Treasurer
McArthur Hall, 4th Floor
245 Barr Avenue
Mail Stop 9602
325-1937



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

<http://www.controller.msstate.edu/sponsoredprograms>



MISSISSIPPI STATE
UNIVERSITY™



Search the site . . .

*Office of the
Controller and
Treasurer*



Home

Account
Services

Budget

Cost
Accounting

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

Treasury
Services

Sponsored Programs

Sponsored Programs Accounting is primarily responsible for managing the restricted funds of Mississippi State University. This includes calculating and posting overhead, invoicing the appropriate agencies, 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.

American Recovery
and Reinvestment
Act

Circulars

FAQ

Find Your
Accountant

Forms

NSF Queue &
Approvals

Overhead (F&A)
Rate



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

WHAT DO WE DO?

- Process New Awards and Award Modifications in BANNER
- Upload the Award/Contract Agreements into Xtender
- Load Restricted Budgets
- Provide Award/Fund Notifications
- Monitor Expenditures for Compliance with Award Terms & Conditions
- Calculate and Complete Monthly Indirect Costs Entries
- Submit Payment Requests, Financials and Other Required Documentation
- Ensure all invoices, financials and SPA JVs are available in application Xtender
- Facilitate Cash Management with Routine Draw Downs in Multiple Systems
- Provide Accounts Receivable and Collections Services for Restricted Funds
- Monitor/Help Facilitate the billing/financial aspects of the Subcontract Process
- Provide oversight and Help Facilitate the Closeout Process for Each Award
- Provide Assistance and Support with Reviews and/or Audits



WHAT DO WE DO?

FY 17

Total Active Restricted Funds	3,651
Sponsored Funds	2,145
Sponsored Funds (Cost Share)	241
Other Funds (Grant in Aid, Scholarship, etc.)	1,265

Restricted Fund Expenditures \$ 201,701,295

Restricted Revenue Received \$ 197,197,219



WHAT DO WE DO?

	<u>FY 17</u>	<u>Monthly</u>
New Awards Processed	763	64
Modifications Processed	1,184	99
Awards Closed	1,049	87
Invoices Prepared and Submitted	8,787	732
Draw Downs	3,095	258
Financial Reports Submitted	1,032	86
JVs Processed (Entries keyed in SPA)	52,562	4,380
JVs Processed (Keyed by Depts.)	6,620	552
NSF Transactions Processed	4,146	346



HOW DO WE SUPPORT YOU?

Sponsored Programs Accounting is your Central Office Post Award Resource.

Part of our support includes providing and directing you to various resources and information that will help you be successful in managing your restricted funds.



RESOURCES & INFORMATION?

- Your department Fiscal Officers
- Your SPA Accountant
 - Establish and Develop a Strong Relationship
 - Open and Clear Communications
- Sponsored Program Accounting Website
 - Forms
 - FAQs
 - Policies and Procedures
 - Training Resources
- Banner Forms and Reports
- Xtender – Scanned Documentation
- Clear Understanding of the Closeout Process
- Familiarity with the terms and conditions of your project

Utilizing all available resources will help you be successful in your job!



SPA FORMS



MISSISSIPPI STATE UNIVERSITY™
CONTROLLER AND TREASURER

Search the site . . .

*Office of the
Controller and
Treasurer*



- Account Services
- Budget
- Cost Accounting
- Insurance & Risk Mgmt
- Payroll
- Records & Reporting
- Sponsored Programs
- Tax & Compliance
- Treasury Services

Forms

Search Forms

Department:

- Account Services
 Budget
 Cost
 Payroll
 Reporting, Planning, & Analysis
 SPAccounting
 Tax
 Treasury Services

Department	Form Name	Format
SPAccounting	A-133 Audit Certification	PDF
SPAccounting	Budget Transfer Request	Excel
SPAccounting	Certification of Expenditures	Word
SPAccounting	Cost Transfer Request	Excel
SPAccounting	Interdepartmental Journal Voucher	Excel
SPAccounting	Request for New Child Fund	PDF
SPAccounting	Restricted Fund Budget Revision	Excel
SPAccounting	Sponsored Equipment Loss Form	PDF
SPAccounting	Subcontract Closeout Form	PDF
SPAccounting	Subcontract Invoice Template	PDF
SPAccounting	Subcontractor Equipment Report	Excel
SPAccounting	Subrecipient Monitoring Record	PDF

Contact Information

PO Box 5227
536 McArthur Hall;
 245 Barr Avenue
 Mississippi State University
 Mississippi State, MS 39762

Mailstop: 9602

Phone: 662-325-2302
 Fax: 662-325-6646



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

FREQUENTLY ASKED QUESTIONS (FAQs)

- What are facilities and administrative costs?
- What are the fringe benefit rates I should use in calculating the budget for grants and contracts?
- What happens to a proposal once it is awarded?
- How do I set up a preliminary fund to start spending while MSU waits to receive the award?
- What is cost share?
- How do I account for cost share?
- How do I transfer funds to cover cost share expenses?
- How do I closeout a cost reimbursable fund?
- How do I closeout a fixed price fund?



SPA TRAINING RESOURCES



MISSISSIPPI STATE UNIVERSITY™
CONTROLLER AND TREASURER

Search the site ...

*Office of the
Controller and
Treasurer*



- Account Services
- Budget
- Cost Accounting
- Insurance & Risk Mgmt
- Payroll
- Records & Reporting
- Sponsored Programs
- Tax & Compliance
- Treasury Services

Training Resources

Form	Format
Banner Forms & Reports	PDF
Cash Receipts	Word
Certification of Expenditures	PDF
Cost Share (3rd Party) - Documentation	PDF
Cost Share (3rd Party)- Sample Letter	PDF
Cost Share Roles and Responsibilities	PDF
Cost Share Transfer	PDF
Cost Share Transfer	PowerPoint
Equipment Purchases	Word
Interdepartmental Charge Voucher (Instructions)	Word
Managing External Funding	PowerPoint
Non-Sufficient Funds (NSF) Queue	Word
Preparing for External Audit	PowerPoint
Reallocation of Expenses Over 90 Days	Word
Subcontract Closeout Process	Excel
Subcontract Mgt and Responsibilities Matrix	PDF
Subrecipient Invoice Monitoring Guide	Word

American Recovery and Reinvestment Act

Uniform Guidance

FAQ

Find Your Accountant

Forms

NSF Queue & Approvals

Overhead (F&A) Rate

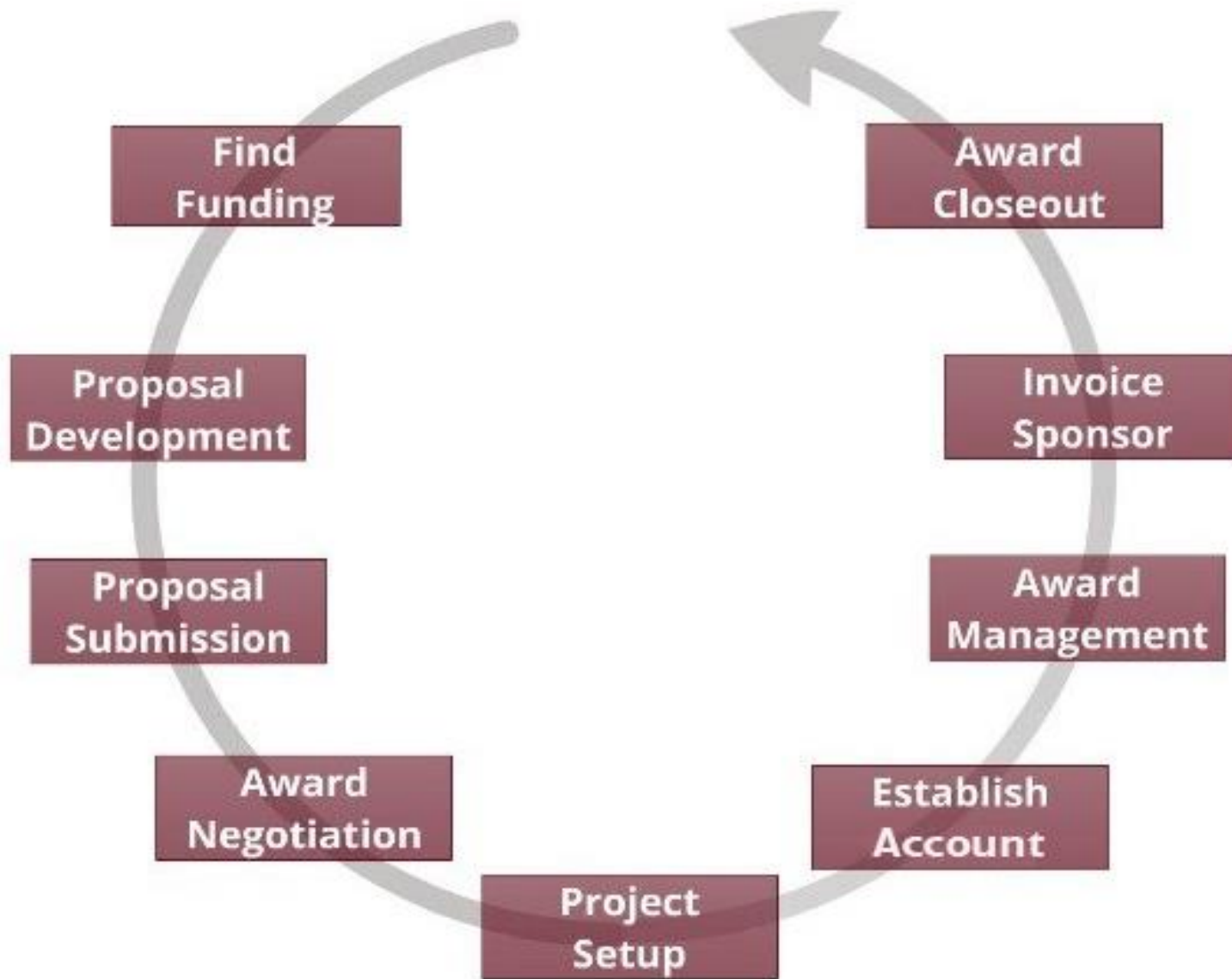
Policies and Procedures

Staff Directory



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office



PROJECT SETUP / ESTABLISH FUND

SPA Responsibilities – SPA Sr. Accountants

- SPA Received the Award from OSP
- Award is Processed, Setup in Banner & Imported into Xtender
- Restricted Fund Budget is Loaded
- Award/Fund Notification email is sent to appropriate personnel

Department Responsibilities

- Access Scanned Award in Xtender through FRAGRNT
- Familiarize Yourself with Specific Terms & Conditions for All Funds
- Identify Your SPA Accountant and contact with any Questions
- Begin charging to your restricted fund



BANNER FORM - FRAGRNT

X Grant Maintenance FRAGRNT 9.3.3 [MSU 1.0] (Prod-MSU)

Grant: G00002177 Proposal: S17000036 Grant Text Exists: Xtender

Main Grant Agency Location Cost Code Personnel Billing User Defined Data Effort Reporting Pass Through Agency

* GRANT MAINTENANCE

Chart of Accounts *	<input type="text" value=""/>	<input type="checkbox"/> Pass Through Indicator
Responsible * Organization	<input type="text" value="193002"/> Center for Cyber Innovation	Alternate Description <input type="text" value=""/>
Long Title *	<input type="text" value="USAR Cyber Soldier Developer"/>	Status Date <input type="text" value="07/17/2017"/>
Title *	<input type="text" value="NSA H98230-16-1-0355"/>	Current Amount <input type="text" value="0.00"/>
<input type="checkbox"/> Requires Effort Certification		Cumulative Amount <input type="text" value="228,930.00"/>
Agency	<input type="text" value="904093047"/> National Security Agency (NSA)	Maximum Amount <input type="text" value=""/>
Principal Investigator ID	<input type="text" value="945417981"/> Hamilton, John A.	Total Recipient Share <input type="text" value=""/>
Project Start Date *	<input type="text" value="09/16/2016"/>	Related Grant
Project End Date	<input type="text" value="12/31/2017"/>	Grant Type <input type="text" value="G"/> Grant
Proposal	<input type="text" value="S17000036"/>	Category <input type="text" value="A"/> 30 - MSU
Termination Date	<input type="text" value=""/>	Sub Category <input type="text" value="RES"/> Research
Expenditure End Date	<input type="text" value=""/>	CFDA Number <input type="text" value="12.902"/>
Status	<input type="text" value="A"/> Active	Sponsor ID <input type="text" value="H98230-16-1-0355"/>



XTENDER – AWARD ACCESS

File Edit View Favorites Tools Help

X Google Search Share Bookmarks More >>

File Edit View Options Help

Query Results for Application 'B-F-MSU-SPA'

Document 1 - 1 of 1

<input type="checkbox"/>	DOC TYPE	GRANT	SPA INV	INV STRT	INV END	PARENT	MOD NO	DOC NAME	TRANS DATE	FUND
<input type="checkbox"/>	GRANT CONTRACT	G00002177					SEQ1	AWARD	10-06-2016	360708



XTENDER – AWARD ACCESS

File Edit View Favorites Tools Help

x Google [Search] Search Share Bookmarks More >>

File Edit View Options Help

Query Results for Application 'B-F-MSU-SPA'

Document 1 - 1 of 1

<input type="checkbox"/>	DOC TYPE	GRANT	SPA INV	INV STRT	INV END	PARENT	MOD NO	DOC NAME	TRANS DATE	FUND
<input type="checkbox"/>	GRANT CONTRACT	G00002177					SEQ1	AWARD	10-06-2016	360708

- Open Document
- Email
- Submit Full Text Job
- Export Document to Synclicity
- Export COLD Document(s)
- Print
- Ad Hoc Text Search
- Delete
- Add To Favorites...
- Copy Link
- View as PDF



XTENDER – AWARD ACCESS

File Edit View Document Comments Tools Advanced Window Help

Create Combine Collaborate Secure Sign Forms Multimedia Comment Sticky Note Text Edits

1 / 122 63.3% Find

Bookmarks

- Award Page
- Important
- Invoice Address
- Invoice
- 425
- IAS
- Budget
- Equipment Title

MSU Fund Type: 30 - MSU Page: 1

MSU Grant #: G00002177 360708-193002-021000 Date: 09/30/2016

Principal Investigator: Hamilton, John Andrew

MISSISSIPPI STATE UNIVERSITY
OFFICE OF SPONSORED PROJECTS

Notice of Award

Fiscal Unit: 193002 - Center for Cyber Innovation

Investigator(s):	Home Unit:	Credit %:
945-417-981 Hamilton, John Andrew (PI)	193002 - Center for Cyber Innovation	60%
941-917-588 Dumpier, David A.	193500 - DASI	40%

Sponsor: 904093047 - National Security Agency (NSA)

Sponsor Award #: H98230-16-1-0355

Project Title: *USAR Cyber Soldier Development Capacity Building*

Funding	Period of Performance	Type of Award: Grant
Award Amount: Parent \$204,800.72	Start Date: 16-Sep-2016	Basis of Payment: Cost Reimbursable
Cost Share: -	End Date: 15-Sep-2017	CFDA #: 12.902
		Type of Activity: Research
		MSU Proposal #: S17000036

Signatures on Notice of Award NOT REQUIRED. Expenditure of funds signifies agreement with terms and conditions of award.

IC 45.5% MTDC (less sub>25K)

Comments:
Seq 1: Awarded, 09/20/16 BB

Quarterly 270

Annual 425 (Final) thru September

	Sponsor
FRAGRNT	10/06/16 WA
FTMFUND	X
FZMFOVP	X
FZMSPGB	X
Fixed/Cost	Cost
Final Due	90 days
Equipment	MSU
Cost Share	-
Emailed	X
Budget	X
JV No.	GC171022
IC	X
IC Setup	X
FFATA	Yes

Prime Sponsor: 904093047 - National Security Agency (NSA)

Other Notes: 30 DOD

EQUIPMENT - MSU Title
EQUIPMENT - Fed-5K, MSU-5K
OMB GUIDANCE - Uniform Guidance
LOCATION - On-Campus

Award List Update: Russell Becky
20 September 2016



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

XTENDER – AWARD ACCESS

*Office of the
Controller and
Treasurer*



Account
Services

Budget

Cost
Accounting

Insurance &
Risk Mgmt

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

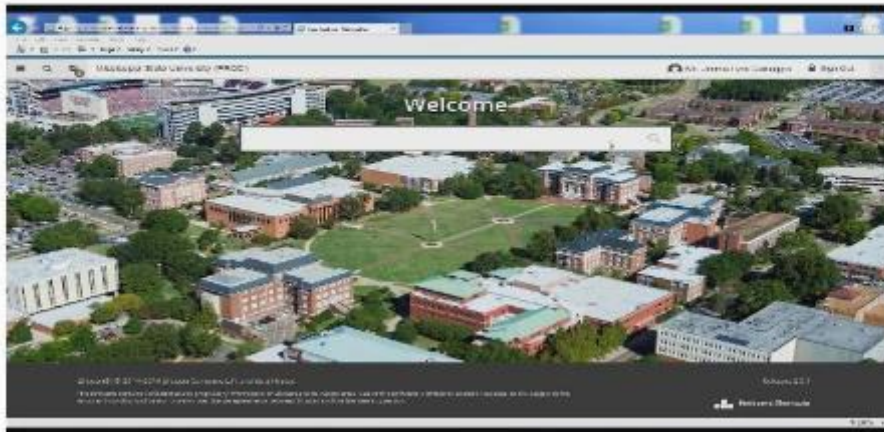
Treasury
Services

Sponsored Programs

Sponsored Programs Accounting is primarily responsible for managing the restricted funds of Mississippi State University. This includes calculating and posting overhead, invoicing the appropriate agencies, 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.

UPDATES:

Accessing Awards in Xtender



American Recovery
and Reinvestment
Act

Uniform Guidance

FAQ

Find Your
Accountant

Forms

NSF Queue &
Approvals

Overhead (F&A)
Rate

Policies and
Procedures

Staff Directory

Training Resources

Contact Information

PO Box 5227
433 McArthur Hall;
245 Barr Avenue



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

FIND YOUR SPA ACCOUNTANT



MISSISSIPPI STATE UNIVERSITY™
CONTROLLER AND TREASURER



Search the site ...

*Office of the
Controller and
Treasurer*



Account
Services

Budget

Cost
Accounting

Insurance &
Risk Mgmt

Payroll

Records &
Reporting

Sponsored
Programs

Tax &
Compliance

Treasury
Services

FIND YOUR ACCOUNTANT

MAROON TEAM

[Whitley Alford](#)

Senior Sponsored Programs Accountant

Set up New Funds: 30, 31, 35, 36
Mod's and Extensions for: 30, 31, 35, 36
PARs for: 30, 31, 35, 36

[Stephanie Ford](#)

Accountant

Responsible for orgs:
02, 04, 05, 08, 3, 4, and 8

[Kim Randle](#)

Accountant

Responsible for orgs: 06, 193600

WHITE TEAM

[Lynn Carnaggio](#)

Senior Sponsored Programs Accountant

Set up New Funds: 32, 33, 34
Mod's and Extensions for: 32, 33, 34
PARs for: 32, 33, 34

[Webb Jennings](#)

Accountant

Responsible for orgs: 01
(except 010300, 011900, 011100 and 012200)

[Cindy Wall](#)

Accountant

Responsible for orgs:
03, 18, 19(except 193600), 010300, 011900,
011100, and 012200

[American Recovery
and Reinvestment
Act](#)

[Uniform Guidance](#)

[FAQ](#)

[Find Your
Accountant](#)

[Forms](#)

[NSF Queue &
Approvals](#)

[Overhead \(F&A\)
Rate](#)

[Policies and
Procedures](#)

[Staff Directory](#)



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

FIND YOUR SPA ACCOUNTANT

MAROON TEAM

Whitley Alford – TEAM LEADER

- On-Campus Restricted
- Off-Campus Restricted
- College of Veterinary Medicine Restricted

Stephanie Ford – ACCOUNTANT

- College of Architecture
- College of Business and Industry
- College of Education
- College of Wildlife and Fisheries

Kim Randle – ACCOUNTANT

- College of Engineering
- Org 193600 (ICRES)

WHITE TEAM

Lynn Carnaggio– TEAM LEADER

- MS Agricultural and Forestry Experiment Station Restricted
- Forestry and Wildlife Research Center Restricted
- MSU Extension Service Restricted

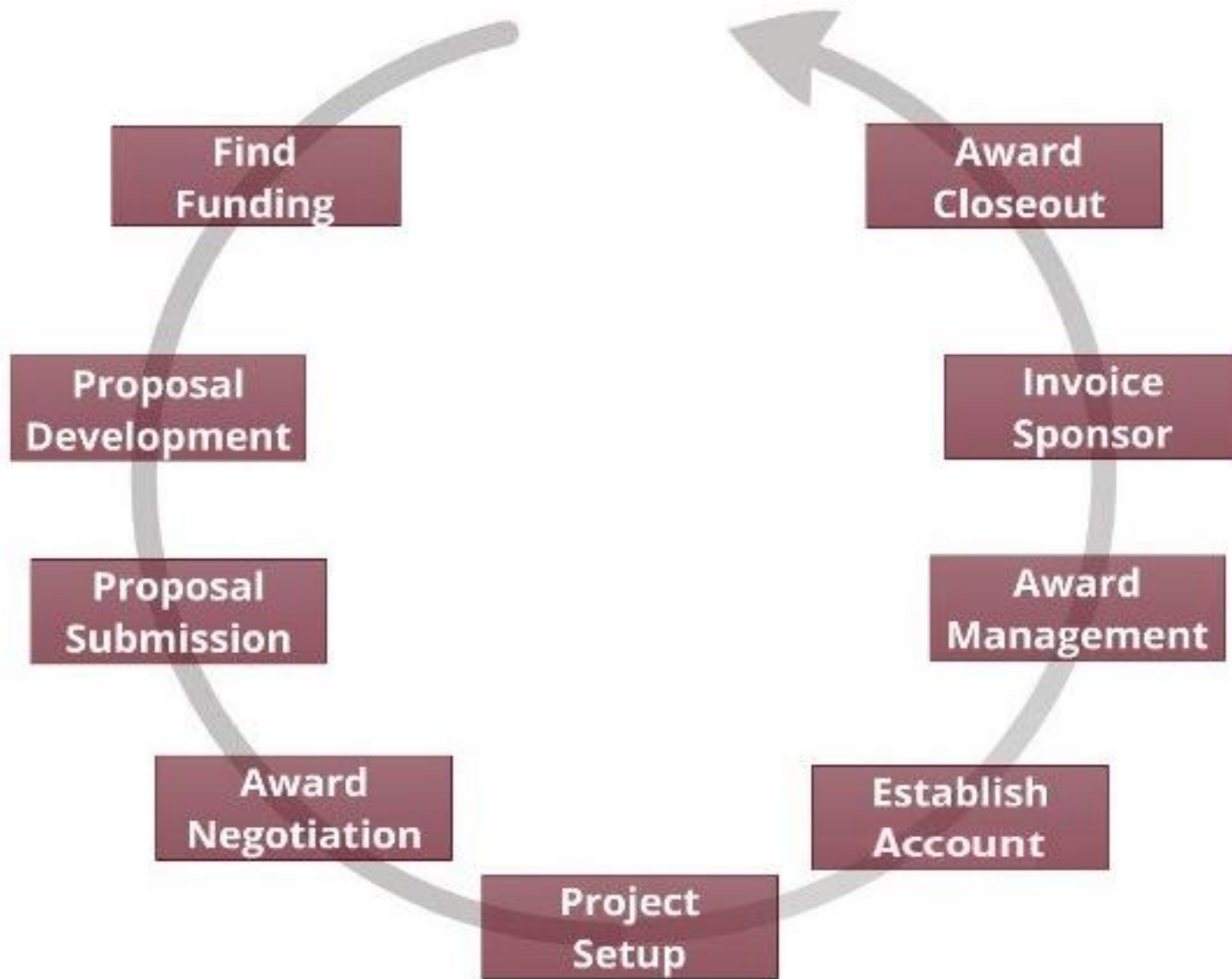
Cindy Wall – ACCOUNTANT

- College of Arts & Sciences
- College of Veterinary Medicine
- Research Centers
- College of Agriculture (certain orgs)

Webb Jennings – ACCOUNTANT

- College of Agriculture (except certain orgs)





AWARD MANAGEMENT

SPA Responsibilities – SPA Accountants

- Review Journal Vouchers and Completed SPA Forms
- Monitor NSF Queue
- Review Cost Share Funds
- Review FOP Errors
- Request Budget Revisions (if needed)
- ****High Level Oversight****

Department Responsibilities

- Direct Charge Expenses to the Appropriate Fund
- Run Ledgers and Reconcile **ALL FUNDS EVERY MONTH** (61.01)
- Monitor Effort Charged on all Funds; maintain 5% or less variance
- Charge & Cover Expenses for all Cost Share Obligations
- Submit Confirmation of Effort Reports by the Specified Due Dates
- Revise Budgets as needed (Sponsor Approval May be Required)
- Communicate Pertinent Information about Funds to SPA Accountant
- ****Reasonable, Allocable, Allowable****
- ****Utilize your SPA Accountant if/when Needed****



**WHAT DO YOU MEAN I
CAN'T?**



**MY PROGRAM MANAGER SAID IT
WOULD BE OK!**

memegenerator.net



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

HOW TO GET SET UP TO KEY JOURNAL VOUCHERS

- its.msstate.edu
- SERVICES
- Service Request Forms
- Banner
- MSU Approval Queue Request – Journal Vouchers (pdf)
- Instructions for Completing the MSU Approval Queue Request – Journal Vouchers (pdf)



AWARD MANAGEMENT – DIRECT CHARGING, JV APPROVAL, & NSF QUEUE

DIRECT CHARGING

- All Journal Vouchers must be Keyed with Journal Type **FT04** for Proper Approval Routing
- Prevent the need for Cost Transfers by Direct Charging expenses to the accurate funds (i.e., Reduces Administrative Burden on You & Us)

JV APPROVAL

- Scan and email a copy of the JV and proper supporting documentation to spaccounting@controller.msstate.edu

NSF QUEUE – Insufficient Funds

- Reasons
 - No line item budget
 - Line item budget overspent
 - Incorrect Org and/or Prog keyed



AWARD MANAGEMENT – DIRECT CHARGING, JV APPROVAL, & NSF QUEUE

NSF QUEUE – Continued

- SPA Accountants will request budget revisions as needed
 - Be proactive, not reactive in managing your budgets
- The NSF Queue is monitored daily. We strive to clear it twice but no less than once per day.
- SPA Accountants rotate this responsibility

January – Cindy

February – Stephanie

March – Webb

April – Kim*

May – Stephanie

June – Cindy

July – Kim

August – Webb

September - Stephanie

October - Cindy

November - Kim

December - Webb



AWARD MANAGEMENT – MONTHLY

FUND RECONCILIATION

- Closing Date is at 8am 4th Business Day After Last Day of the Month
- Refer to MSU Policy 61.01 at policies.msstate.edu for More Information
- Encourage PI involvement and require PI signature

USEFUL BANNER FORMS & REPORTS

- FWREXDP – Detail Ledger Report
- NWRSLD – Salary Detail Report
- FGITRND – Detail Transaction Activity (Exporting Available)
- FGIBAVL – Budget Availability Status
- FGITBAL – General Ledger Trial Balance
- FGIDOCR – Document Retrieval Inquiry (Xtender Access)

SPA FORMS

- Located at controller.msstate.edu



MOST COMMONLY USED SPA FORMS

THE TYPE OF ENTRY BEING COMPLETED DETERMINES WHICH FORM TO USE

COST TRANSFER FORM – Used to transfer an expense from one fund to another (i.e., 2 or more fund must be involved with this entry)

BUDGET TRANSFER REQUEST – Used to transfer budget and/or revenue from one fund to another

INTERDEPARTMENTAL JOURNAL VOUCHER – Used for interdepartmental transactions, to correct ORG and/or Program errors, or to reclassify account codes

RESTRICTED FUND BUDGET REVISION – Used to revise restricted budgets; to reallocate funds between budget line items



MOST COMMONLY USED SPA FORMS

Cost Transfer Request

- Use to transfer existing costs
- Provide description on form
- Provide required information
 - Date of request
 - Date of original charge
 - Original Document #
 - Detailed explanation
 - Justification for 90+ days
 - Proper support
 - Proper Signatures
- Audit Risks
 - Excessive requests reflect poor Quality Controls; Accounting Practices
 - 90+ day requests
 - Occurring at end of project
 - NSF Data Analytics

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: _____
 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 5602, McArthur Hall, all other transactions return to Records and Reporting Mail Stop 9602
 Need help? Have questions? Call 326-1937

SPA Approval: _____	Date: _____
---------------------	-------------

This Form May Be Reproduced For Use By Departments. Revised 02/01/12



MOST COMMONLY USED SPA FORMS

Restricted Fund Budget Revision

- Use this form to revise your budget
- Required Information
 - Contact information
 - FOP
 - Justification for revision
 - Proper required signatures
- Proper supporting documentation
 - Summary Ledger
- When Sponsor Approval is Required, contact your OSP Administrator
- If not, simply complete form and send to us at Mail Stop 9602

**MISSISSIPPI STATE UNIVERSITY
RESTRICTED FUND BUDGET REVISION FORM**
RULE CODE - BD05

Prepared By: _____ Mail Stop: _____
Date of Request: _____ Phone Number: _____

FUND:
ORG:
PROG:

PLEASE CHECK ONE
Internal Revision Only
Sponsor Approved Revision
MUST HAVE DOCUMENTATION ATTACHED

Expense Code	Budget Category	Budget Line INCREASE	Budget Line (DECREASE)
		<small>**Input as a POSITIVE number**</small>	<small>**Input as a NEGATIVE number**</small>
401000	Salaries		
403000	Fringe Benefits		
403381	Fringe - - Tuition		
404000	Travel		
405735	Subcontracts		
405000	Contractual		
405135	GRA Tuition & Fees		
406000	Commodities		
408000	Equipment		
	Indirect Cost		
TOTAL INCREASES / DECREASES		\$0.00	\$0.00
NET TOTAL		\$0.00	
<small>**This amount should be zero**</small>			

DESCRIPTION / JUSTIFICATION ***Attach separate page for supporting documentation if necessary***

APPROVALS

Name of Principle Investigator	Signature	Date
Name of Department Head	Signature	Date
Name of Other Required Signature (optional)	Signature	Date
Reviewed By (Controller Personnel)	Signature	Date

For SPA Use Only
Doc No: GC

Mail to: Sponsored Programs Accounting, Mail Stop 9602



MOST COMMONLY USED SPA FORMS

Restricted Fund Budget Revision – Indirect Cost Calculation

Expense Line Items normally not Subject to Indirect Costs (IC or F&A)

- Tuition
- Subcont. payments after the first \$25K
- GRA Fees (other than Insurance)
- Equipment
- Other (Participant Costs, LUM, etc.)

How to calculate IC when Re-budgeting

- 1st identify the amount affecting IC
- 2nd divide this amount by 1.455 or the appropriate IC Rate
- 3rd subtract to get the effect on IC

**MISSISSIPPI STATE UNIVERSITY
RESTRICTED FUND BUDGET REVISION FORM**
RULE CODE - BD05

Prepared By: _____ Mail Stop: _____
Date of Request: _____ Phone Number: _____

FUND:
ORG:
PROG:

PLEASE CHECK ONE
 Informal Revision Only
 Sponsor Approved Revision
MUST HAVE DOCUMENTATION ATTACHED

Expense Code	Budget Category	Budget Line INCREASE	Budget Line (DECREASE)
		<small>**Input as a POSITIVE number**</small>	<small>**Input as a NEGATIVE number**</small>
401000	Salaries		
403000	Fringe Benefits		
403981	Fringe -- Tuition		
404000	Travel		
405755	Subcontracts		
405000	Contractual		
405135	GRA Tuition & Fees		
406000	Commodities		
408000	Equipment		
	Indirect Cost		
TOTAL INCREASES / DECREASES		\$0.00	\$0.00
NET TOTAL		\$0.00 <small>**This amount should be zero**</small>	

DESCRIPTION / JUSTIFICATION ***Attach separate page for supporting documentation if necessary***

APPROVALS

Name of Principle Investigator	Signature	Date
Name of Department Head	Signature	Date
Name of Other Required Signature (optional)	Signature	Date
Reviewed By (Controller Personnel)	Signature	Date

For SPA Use Only
Doc No: GC

Mail to: Sponsored Programs Accounting, Mail Stop 9602



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



CALCULATING INDIRECT COST

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

$$\$ 1,000 \quad / \quad 1.455 \quad = \quad \$ 687.29 \quad \text{Direct Cost}$$

$$\$ 1,000 \quad - \quad \$687.29 \quad = \quad \$ 312.71 \quad \text{Indirect Cost}$$

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



CALCULATING INDIRECT COST

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

$$\$ 1,000 \quad / \quad 1.455 \quad = \quad \$ 687.29 \quad \text{Direct Cost}$$

$$\$ 1,000 \quad - \quad \$687.29 \quad = \quad \$ 312.71 \quad \text{Indirect Cost}$$

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



AWARD MANAGEMENT – QUARTERLY

COST SHARE REVIEW

- SPA Accountants review Cost Share funds on quarterly basis
- Expenses should be charged and covered on a consistent basis
 - No transfers between fiscal years from E&G funds
 - Use Budget Transfer to transfer revenue to cover expenses
- FWREXCS – very helpful report in monitoring Cost Share funds

FOP ERRORS

- SPA Accountants review an error report on quarterly basis
- Type of error dictates who must make the correction
- Org & Prog auto populate when keying JV
- Make SPA Accountant aware of any funds using multiple Orgs



BANNER REPORTS

FWREXCS – Cost Share Fund Report

- Use to view pertinent Cost Share fund information

X Process Submission Controls GJAPCTL 9.3.3 [MSU 1.0] (Prod-MSU)

Process: FWREXCS Cost Share Fund Report Parameter Set:

PRINTER CONTROL

Printer ... Lines

Special Print Submit Time

PARAMETER VALUES

Number *	Parameters	Values
01	Starting Organization Code	
02	Ending Organization Code	

1 of 1 | 10 Per Page

LENGTH: 6 TYPE: Character O/R: Required M/S: Single
Specify Starting Orgn Code

SUBMISSION

Save Parameter Set as

Hold / Submit Hold Submit

Name Description



BANNER REPORTS

FWREXCS – Cost Share Fund Report

- Use to view pertinent Cost Share fund information

04-FEB-16		Mississippi State University COST SHARE FUND REPORT							FWREXCS
ORGN	ORGN DESC	FUND	START DATE	END DATE	BUDGET	EXPENSES	AVAIL BALANCE	% EXP	FUND BALANCE
060100	Aerospace Engineering	861728 - Cost share for fund 361728	04/01/12	08/01/16	\$11,837.00	\$11,836.55	\$.45	100.00	\$.00
		861752 - Cost Share for 361752	05/15/14	08/01/16	\$26,755.00	\$26,755.14	-\$.14	100.00	-\$.14
		861758 - Cost Share for 361758	06/01/14	11/30/15	\$65,500.00	\$61,836.08	\$3,663.92	94.41	\$.63
		861766 - Cost Share for 361766	06/01/15	05/31/16	\$30,000.00	\$14,580.07	\$15,419.93	48.60	\$5,419.93
		861767 - Cost Share for 361767	06/01/15	05/31/16	\$18,000.00	\$8,757.91	\$9,242.09	48.66	\$3,242.09
		861770 - Cost Share for 361770	07/01/15	06/30/16	\$32,500.00	\$.00	\$32,500.00	.00	\$.00
		862644 - Cost Share for 362644	09/01/14	05/15/16	\$4,949.00	\$4,949.53	-\$.53	100.01	-\$.53



AWARD MANAGEMENT – OTHER

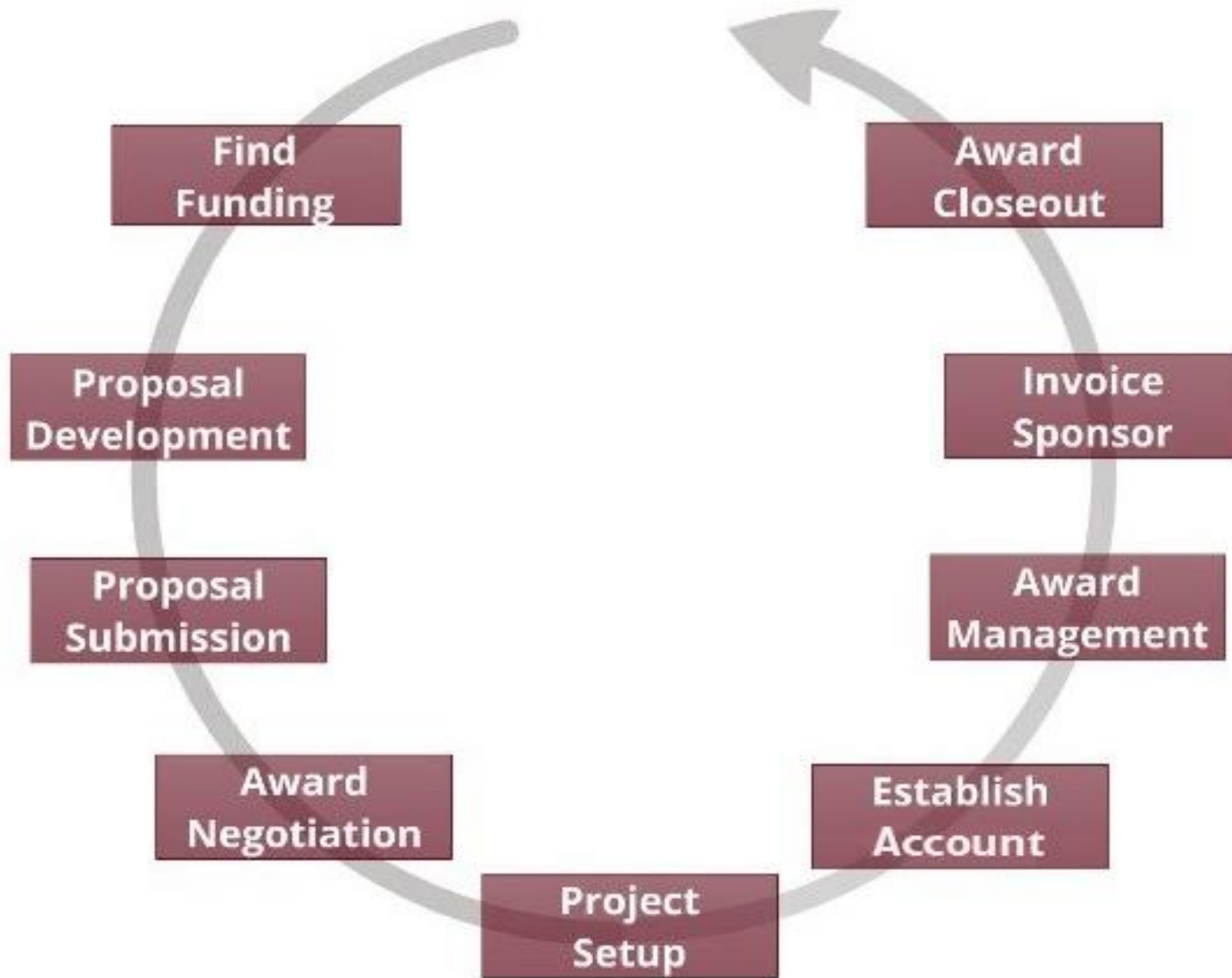
TIME AND EFFORT REPORTING

- Required for restricted funds; due 45 days after period end
- The department will be sent an email to run the report
- 12 month employee reports is for July- Dec & Jan - June
- 9 month employees are by semester (Fall, Spring, & Summer)
- If new, email Denise Peeples to be included on her email notification list
- Submit signed reports to spaccounting@controller.msstate.edu

SCHOLARSHIPS

- Set up by Denise Peeples
- If funded through the MSU Foundation, then email Sheree Bouchillon
- She will make sure there is a Foundation fund and then send Denise an email request to set up the scholarship
- Denise will notify you by email with the Scholarship fund
- Please keep in mind when you are awarded a scholarship to look at the Foundation fund and the MSU fund to determine funds available to award.





INVOICE SPONSOR

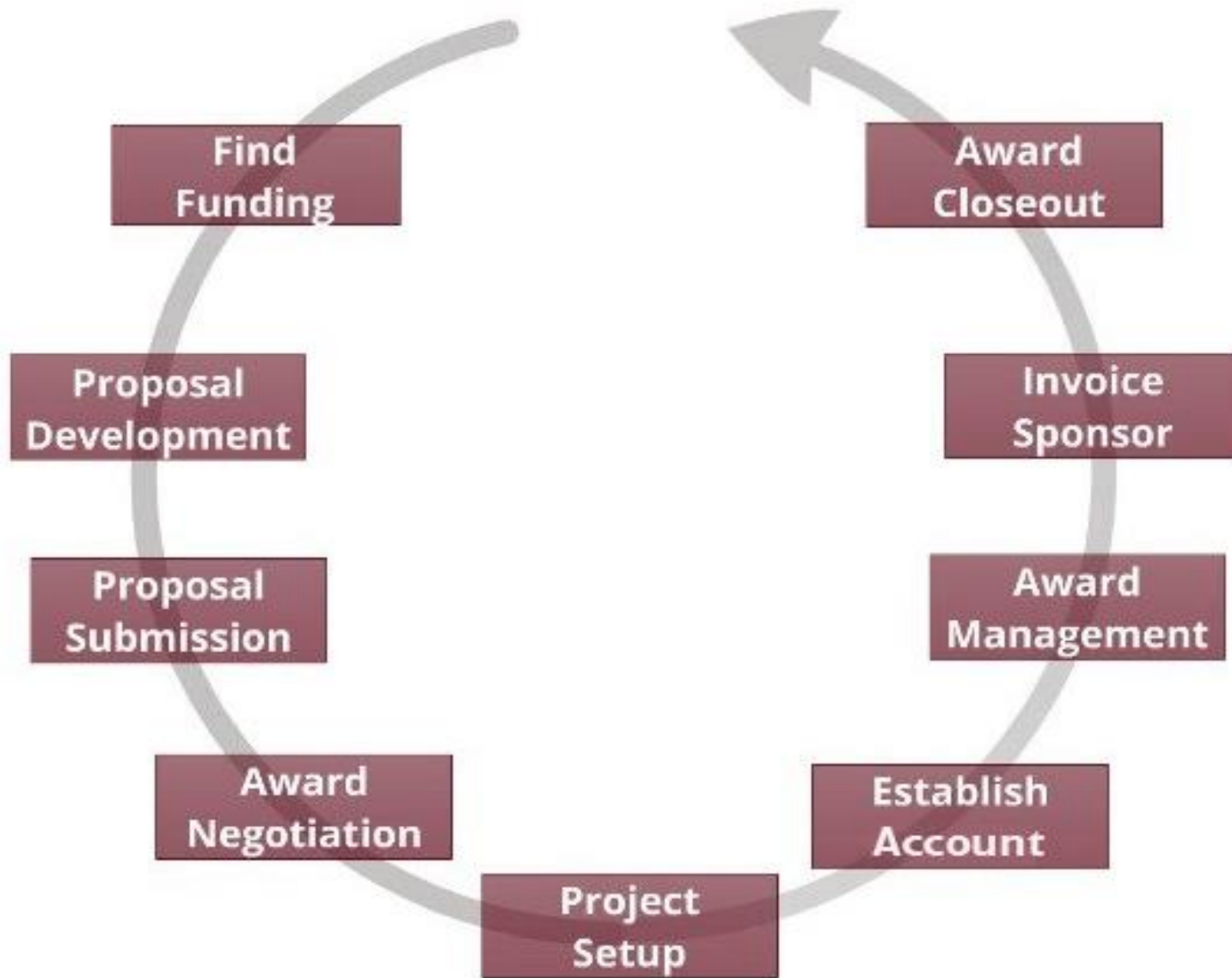
SPA Responsibilities – SPA Staff

- Monthly, quarterly & various installment dates
- Draws made typically twice a month in various systems
- Financial Reports – monthly, quarterly, semi-annual, annual
- Scanned copy of invoice & backup documentation saved in Xtender

Department Responsibilities

- Provide supporting documentation when requested to spadocuments@controller.misstate.edu
- Confirm PI reports have been sent and provide copies when requested
- Access and use scanned copy of invoice from Xtender during reconciliation
- Communicate any relevant information with SPA Accountant





**I DON'T ALWAYS ASK FOR NO COST
EXTENSIONS...**



**BUT WHEN I DO, IT'S 60 DAYS
AFTER THE GRANTED ENDED**

memegenerator.net



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

AWARD CLOSEOUT

EXPIRATION MEMO

- SPA Accountants send notifications 90 days prior to end date
- Begin performing a thorough review of your fund
- Complete JLRFs to ensure no salaries post after term
- All orders for necessary supplies have been ordered
- Cost Share obligation has been met and covered
- Communicate expected extensions to SPA Accountant

*****Cost Transfers completed at the end of a project sends a negative message to auditors and increases audit risk*****



EXPIRATION MEMO



MISSISSIPPI STATE
UNIVERSITY

September 27, 2017

TO: DEPARTMENT CONTACT
From: ACCOUNTANT
Manager, Sponsored Programs Accounting
RE: Expiration of Contract/Grant

At this time you should begin to make a careful review of your ledger sheets, for the funds listed below and on the following page (if necessary), to ensure that all transactions have been properly posted and the project will be ready for closeout upon expiration. **Please notify me if any of the funds listed below are expected to be extended.**

Special attention should be given in the following areas:

- (1) All salary authorizations have been processed for project related salaries and no salary authorizations are scheduled for payment beyond the expiration date.
- (2) All orders for necessary supplies and materials have been processed. Orders placed late in the project period, considering the time required for shipment, raise questions concerning your ability to use them within the project period. Late orders also create delays in our ability to closeout a project due to the time required to liquidate an order.
- (3) All required cost-sharing obligations (**expenses charged and covered**) have been or will have been met by the end of the project. You are required to meet 100% of the proportionate share of overall project costs for which you are obligated to share. All shared expenditures should post to your accompanying cost share fund. Any obligated cost share amount not fully met will reduce the amount of reimbursement received from the sponsor's share of expenditures.

Upon closeout, any expenditure overrun will be transferred to the Department's overhead fund, unless we are notified otherwise.

NOTE: This is sent to the contact person only. Please distribute as needed.

Hopefully, these reminders will prove helpful as you attempt to bring your project to a successful conclusion. **Please be aware that cost transactions (including salary distributions) completed after the end of the project will not be included in the final invoice without an acceptable explanation and evidence that the costs are allowable.** If you have any questions or need assistance with your project ledger at this time, please feel free to contact me.
<mailto:ACCOUNTANT@controller.msstate.edu>

Also, if you anticipate a change in key personnel on this project, please email our office and your Sponsored Program Administrator.

FUND	ORG	TITLE	END_DATE
324404	010205	MS Peanut Growers Assoc. 2/26/16	30-Jun-2017
324299	010500	American Veterinary Medical Assoc.	30-Jun-2017
340763	010500	MDAC MOU dtd 11/18/14	30-Jun-2017



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

AWARD CLOSEOUT

CLOSEOUT - Internal

- Internal form sent by SPA Staff reflecting cumulative charges in Banner
- Most closeouts are performed by SPA Accountant, Jeanette Bailey
- Review the closeout amounts to ensure our numbers agree with yours
- Communicate any discrepancies providing supporting documentation substantiating any outstanding charges remaining

CLOSEOUT – External

- Required by the sponsor
- Marlene Langford in OSP assists in facilitating completion of this form



CLOSEOUT - INTERNAL

Date: 04 NOV-15

MISSISSIPPI STATE UNIVERSITY
CONTROLLERS OFFICE
COMPLIANCE AND GRANTS EXPENSE REPORT
REALIZED PERIOD: INCEPTION - 31-03-15

FORM: 2

Final
JT

Fund: 360591 DRC (P) KY06-014 TO#016

DESCRIPTION	BUDGET	REALIZED	CURRENT MONTH	AVAILABLE BALANCE	REALIZED BUDGET
Budgeted 400000	.00	.00	.00	.00	
Budgeted Rev	111,788.00	108,890.88	10,110.39	2,937.67	
<hr/>					
Salaries	52,820.33	59,640.87	1,861.93	-4,014.64	108%
Wages	.00	.00	.00	.00	\$
Fringe Benefits	13,203.00	14,957.77	456.30	1,401.12	76%
Fringe-Tuition	.00	.00	.00	.00	\$
Travel	4,953.00	2,868.65	.00	2,096.35	57%
Subcontract->\$25k	.00	.00	.00	.00	\$
Subcontract->\$25k	.00	.00	.00	.00	\$
Contractual	.00	885.00	.00	-885.00	\$
Commodities	.00	.00	.00	.00	\$
Equipment	.00	.00	.00	.00	\$
Transfers	.00	.00	.00	.00	\$
Indirect Costs <i>45.5%</i>	94,957.75	30,678.50	.00	-656.72	10%
<hr/>					
Subtotal Expend	111,788.00	111,578.29	-2,516.23	209.71	99%
Costs Of Goods	.00	.00	.00	.00	
<hr/>					
Total Expend	111,788.00	111,578.29	-2,516.23	209.71	99%
Total Reimb	.00	.00	.00	.00	
<hr/>					
Net Curr Fund	.00	.00	.00	.00	

$111,578.29 +$
 $35,616.50 -$
 $75,961.79 =$

$110,524.40 +$
 $108,850.33 -$
 $1,674.07 =$

$75,261.79 \times$
 45.5%
 $34,062.61 =$

Am't Due $1,674.07 =$
Unob. bal $1,263.60 =$

Comm. $110,524.40 +$

TO: Cheryl Woody
FROM: Jonathan Tucker

ORG 060803

RESPOND BY: 09/20/15
FINAL DUE: 09/30/15

OF PGS: **CLOSE-OUT for FINAL INVOICE**

<input checked="" type="checkbox"/> Federal	Cost Reimburse	<input checked="" type="checkbox"/>	Fund #:	360591-060803-021000
<input type="checkbox"/> State	Fixed Price		Agency:	Dynamic Research Corporation
<input type="checkbox"/> Local			Project #:	DRC CFD-KY06-014 TO#016
<input type="checkbox"/> Private			PI:	David Marcum
			Award Period:	09/01/2014-09/30/2015
			09/15/15	Jonathan Tucker Ph: 5-3513

Sponsor	Budgeted Direct Costs	Budgeted %	TOTAL BUDGET	
			Sponsor	C/S
MSU C/S	76,830.22	100%	76,830.22	-
Subtotal	76,830.22	100%	34,957.78	*
Overhead	-	-	-	-
Total	76,830.22	-	111,788.00	-

*Waived

Total Expenses	111,578.29	Sponsor Funds Spent	110,524.40
Plus: Sub invoices	-	Sponsor Funds Received	108,850.33
Plus: Cost Transfers	-	Due from Sponsor	1,674.07
Less: O/H to Date	35,616.50	Less: Outstanding invoices	0.00
Less: Com after Term	-	FINAL INVOICE	1,674.07
Less: Salary after Term	-	Overrun to Cover	0.00
Less: Fringe after Term	-	Overrun Covered	0.00
TOTAL DIRECT COSTS	75,961.79	Due From Department	0.00
Less: Tuition	-	C/S Spent Tuition	0.00
Less: Subcontract >\$25K	-	C/S Transferred Tuition	0.00
Less: Equipment	-	Due from C/S Tuition	0.00
Modified Total Direct Costs	75,961.79		
Less: MSU C/Share	-	Total O/H	34,562.61
Sponsor Share MTDC	75,961.79	O/H to Date	35,616.50
Overhead	45.5%	O/H to Transfer	(1,053.89)
Subtotal	110,524.40	Fund Balance	(2,727.96)
Add: Sp% of Tuition	-	Adj to O/H	1,053.89
Add: Sp% of Equip	-	Subcontractor Invoice	0.00
Add: Sp% pf Subs	-	Due from Sponsor	1,674.07
Subt: Overruns	-	Expenses to move	0.00
Add: Residual Balance	-	Overrun to Cover	0.00
TOTAL SPONSOR COSTS	110,524.40	Due fr Sponsor - Outstanding	0.00
		Adj to FB-OVERRUN	0.00
		BALANCE	0.00

Message:
COMPARE TOTAL DIRECT COSTS to your department books. Identify any unposted expenditure to BANNER (ie: cost transfer, TRAVEL, Procure, salary redistribution, late campus or vendor charges) on this form and fax along with copies of unposted charges.

Unobligated Budget Balance: \$ 1,263.60

Contact: Cheryl Woody	Department Head
Phone No:	Principal Investigator David Marcum
FAX No:	Status of Technical Report

**** INITIAL and DATE for verification; Return to Shavonte Hammond by EMAIL or FAX: 325-8394 ****



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

CLOSEOUT – SPONSOR REQUIRED

Subagreement Close-Out Requirements

As a subrecipient of Auburn University you will be required to submit a list of equipment purchased and a copy of your invention disclosure report along with your final invoice and a signed copy of this form. **Final invoice will not be processed for payment until all close-out documentation has been received.**

Subagreement #: _____

Subrecipient: _____

Please check all that apply:

- Final invoice has been mailed.
- There are NO outstanding claims against this subagreement. (No further claims will be honored after this block has been checked and this form has been signed and returned to Auburn University.)
- Only the amount included in the Final Invoice \$ _____ is due. When the Final invoice is paid by Auburn University, there will be no further claims against this subagreement.
- Required cost-share has been met and reported
- Patents and/or inventions are pending. Please see attached documentation.
- There are no patents or inventions to report under this subagreement.
- Technical report completed and mailed to AU-PI on this date: _____
- There is neither government furnished equipment nor equipment purchased with money from this subagreement to be reported under this subagreement. (*Auburn University's definition of Equipment is an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$2,500 or more per unit.*)
- Equipment purchased: (Please attach additional sheet if necessary)

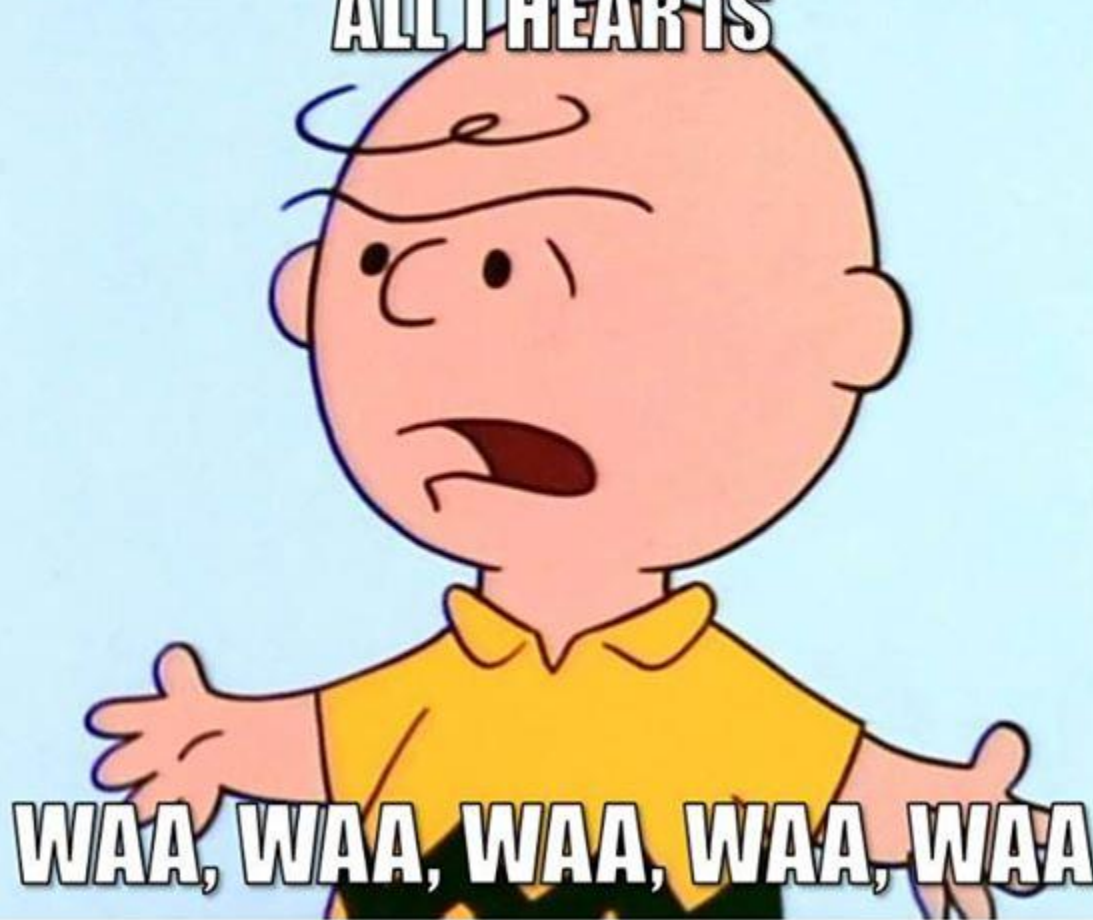
I hereby certify the above information is correct and in accordance with the terms of the Subagreement. Subrecipient does hereby remise, release, and discharge the University, its officers, agents and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said subcontract.

Subrecipient's Authorized Representative _____ Date _____

Return to: Leigh Saggus, Office of Sponsored Programs, 310 Samford Hall, Auburn University, AL 36849-5131, (334) 844-5957, leigh.saggus@auburn.edu



**WHEN SPONSORED PROGRAMS TALKS
ALL I HEAR IS**



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Questions????



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office



it depends



MISSISSIPPI STATE
UNIVERSITY™

Controller & Treasurer's Office

Contact Information

Jonathan Tucker

Phone: 325-1937

Email: jtucker@controller.msstate.edu

Office: 438 McArthur Hall

Mailstop: 9602 Controller & Treasurer's Office

