

# You Won a Grant: NOW WHAT??

Presenters:

Blair Reed, Research Development Specialist  
Office of Research Development

Jonathan Tucker, Manager  
Sponsored Program Accounting



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# The Key Players & Fundamentals of Research Administration

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

**Different Offices.....Same Team!**



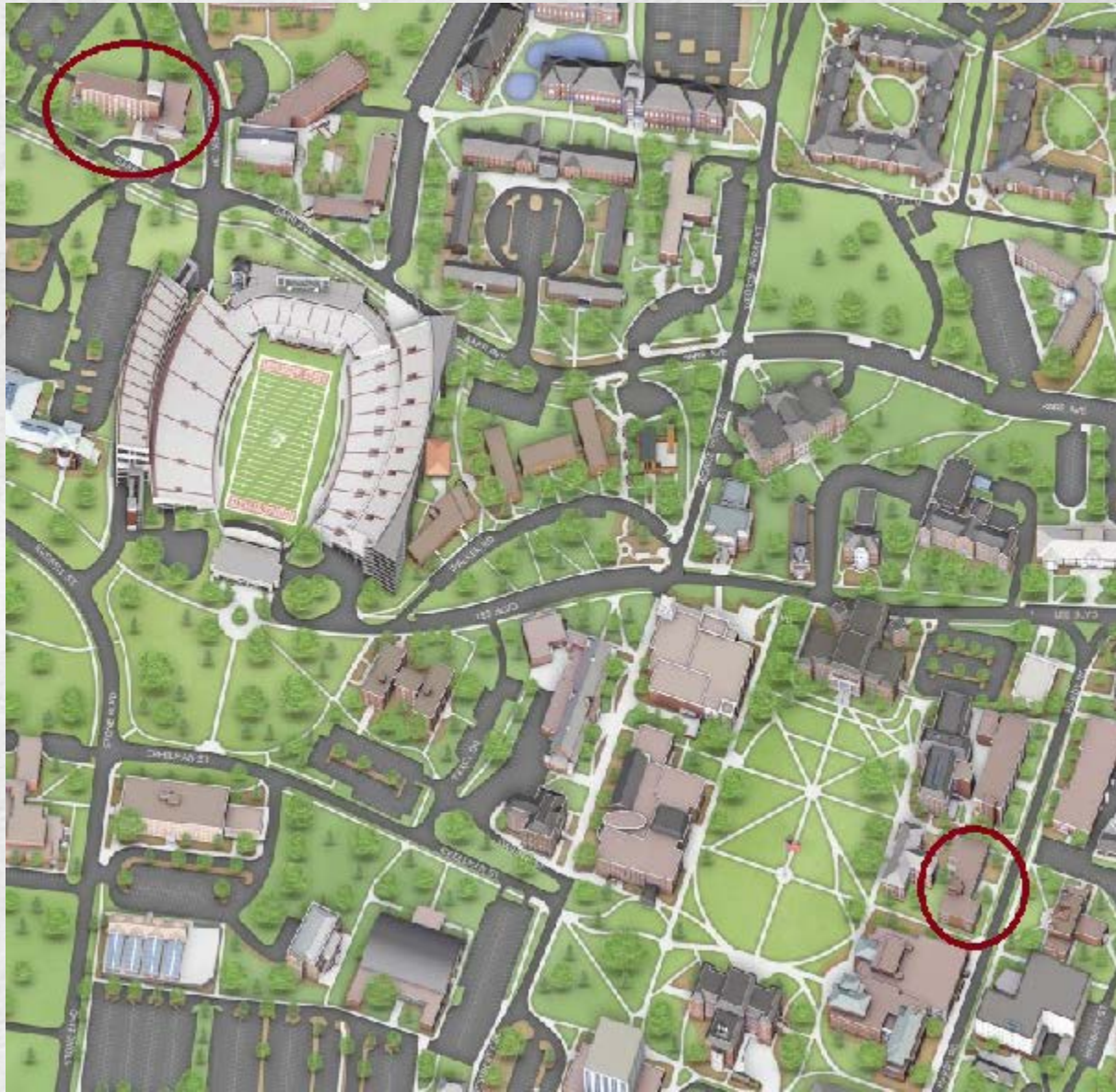
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## SPA

- Post Award Office
- Division of Finance - Office of the Controller & Treasurer
- McArthur Hall
- [controller.msstate.edu](http://controller.msstate.edu)

## OSP

- Pre-Award Office
- Division of Research and Economic Development
- Etheredge Hall
- [osp.msstate.edu](http://osp.msstate.edu)



# Award Review Process

- Collaboration between the Department, OSP, and SPA.
- Timeline for set up varies widely. Factors influencing new award set up:
  - Notice of Award terms and conditions
  - Discrepancies between Award and Proposal (budget, cost share, indirect rate, etc.)
  - Administrative requirements (i.e., compliance)
  - Sponsor terms
  - Missing information can cause delay in set up.
- Goal: Once all issues are resolved, awards are set up and funds available.



# Award Notification

Sponsor issues  
Notice of  
Award

OSP will review  
terms and  
negotiate with  
sponsor as needed

Office of  
Sponsored  
Projects  
Director signs  
Award

Award  
Review/Set-up  
Process Begins



# The details...

## Budget

Does our budget match award?

Is award fully funded?

## Withholding conditions

Sponsor terms

Modification requirements

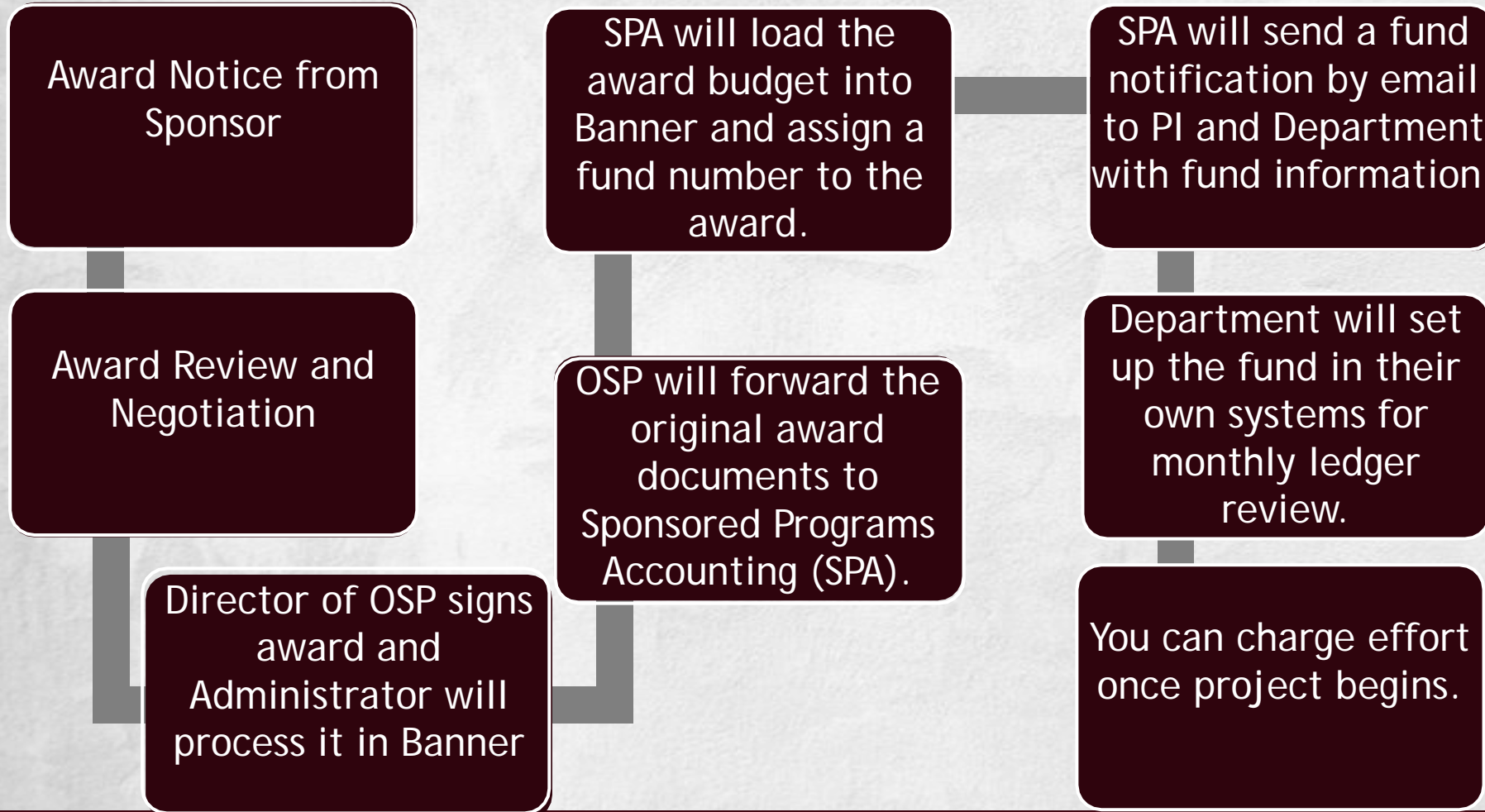
## Special Review requirements

Positive COI  
Export Control  
RCR

Lab Safety  
IRB  
IACUC



# The Steps



# What does the Department do now?

- Review award terms and conditions
- Inform PI of any unusual requirements
- Review Fund Notification to make sure award details are correct (Org, Program, Start Date, End Date, PI credit, etc.)
- Note if there is a Cost Share fund or Participant Support Costs fund so you can manage properly
- Work with PI to put a spend plan together
  - Do any new hires need to take place?
  - When should salary support start and at what percent? Process any necessary JLRFs
  - Does the procurement of any equipment/software/large purchases that require extra time need to begin?
  - Do you need to request a subaward to be setup?
  - Are there any contracts?





- **Child Fund Award**
  - If the child fund was noted on the original proposal and a budget for the child fund was included, then SPA will setup the child fund when the award is made
  - If not included on the IAS, then complete the Request for New Child Fund form found on OSP website
  
- **Preliminary Awards (PAR)- submit through OSP portal**
  - Used only when confident that MSU will receive an award, but the actual paperwork has not been completed. Make sure that Department Head approves this because if the award does not happen, the department is liable for any charges made on the fund. Also be sure of what the anticipated start date for the award will be so that all charges made to preliminary fund will be approved.
  - Download form from OSP website, complete, get signatures and submit in portal
  - Note that SPA will not load the budget until the fund number becomes a “real” award and not a preliminary award



# Subawards

- If the award also included a subaward to another institution it is the department's responsibility to request the subaward.
- Please initiate the request via the OSP service portal.
- The appropriate forms are on the OSP webpage. If a subrecipient commitment form was not done at proposal stage, it should be done now along with the Request for a New Subaward.
- OSP subaward Forms - <https://www.osp.msstate.edu/subawards>



# Contract Processing Guidelines

Office of Procurement and Contracts has the legal authority to negotiate all purchase, lease or service contracts between Mississippi State University and vendors. If one of these contracts is received by your department, please reference the following Contract Processing Steps:

1. Forward the contract to Procurement and Contracts, and include the following information:
  - Departmental contact name and number
  - Requisition or purchase order number, if applicable
2. Procurement will review the contract for legal sufficiency (consulting with General Counsel if necessary) and make any required changes.
3. Once the contract has been deemed legally sufficient, the contract will either be signed by the Director of Procurement and Contracts, or forwarded to the appropriate official for signature.
4. When the contract has been signed it will be sent to the vendor, unless we are notified otherwise.
5. If the vendor rejects any or all of the modifications, Procurement and Contracts and General Counsel will handle any negotiations.
  - Guidelines can be found here: <https://www.procurement.msstate.edu/contracts/index.php>

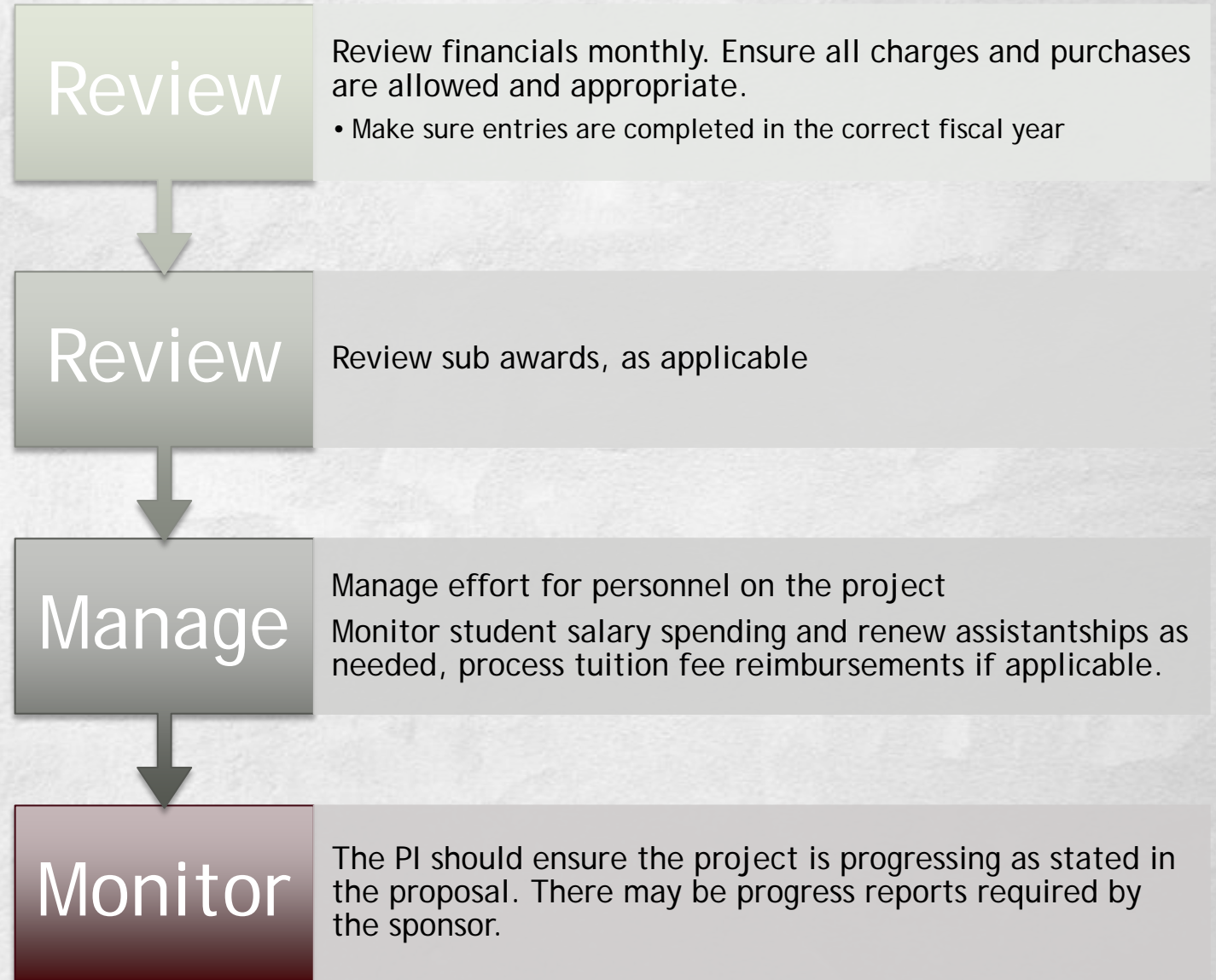


# Other Types of Agreements

- Request for Non-financial agreement (internal)
- Request for Non-Disclosure Agreement
- Material Transfer Agreement
- Found here: <https://www.osp.msstate.edu/forms>



# Throughout the Project



# No Cost Extension

- Extends the Period of Performance of a Project without adding funds.
- Submit request through portal. PI will need to provide the justification for the request
- Should start request 2 -3 months before end of project (check agency guidelines)
- OSP makes the request to the sponsor and notifies SPA Accounting. Sometimes, the PI has communicated directly with the sponsor and knows that the NCE will be approved



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



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

memegenerator.net



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# Budget Revision

- Budget revisions depend on the type of award (fixed, cost reimbursable) and the sponsor. Some allow revisions without approval or a revision up to a certain amount without approval while others require approval.
- Use the Restricted Fund Budget Revision Request form found on SPA Accounting's web page and submit to SPA for processing
- If it is approved, be sure to change the budget on the Burn Rate Sheet. SPA Accounting will update Banner





# Change of PI or Transfer (internal and external)

- Complete the Internal Transfer form found on the OSP website
- Get appropriate signatures and submit through the portal
- Complete the External Transfer form found on the OSP website
- Get appropriate signatures and submit through the portal
- If NSF or NIH the PI needs to go to their respective websites and complete a request for the transfer in addition to the External Transfer form



# Request for Termination

- Complete the Request for termination form found on the OSP website
- Get appropriate signatures and submit through the portal.



# Sponsored Programs Accounting



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# Sponsored Program Accounting Team

**Denise Peeples** – Director of Sponsored Programs Accounting

**Jonathan Tucker** – Manager of Sponsored Programs Accounting

## MAROON TEAM

**Kim Lewis** – Senior SPA Accountant

**Nan Lomax** – SPA Accountant

**Stephanie Parrish** – SPA Accountant

**Webb Jennings** – SPA Accountant

**Jakerion Ales** – SPA Accountant

## WHITE TEAM

**Jeanette Bailey** – Senior SPA Accountant

**Anna Adams** – SPA Accountant

**Isaac Sparks** – SPA Accountant

**Jennifer Hemphill** – SPA Accountant

**Quetta Cole** – Sr. Sponsored Program Asst.



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



The screenshot shows the website for the Office of the Controller and Treasurer at Mississippi State University. The header features the university's logo and name, a search bar, and a navigation menu with links to Home, Account Services, Budget, Cost Accounting, Payroll, Records & Reporting, Sponsored Programs, Tax & Compliance, and Treasury Services. The main content area is titled "Sponsored Programs" and contains a paragraph describing the office's role in managing restricted funds. A sidebar on the right lists several key resources: American Recovery and Reinvestment Act, Circulars, FAQ, Find Your Accountant, Forms, NSF Queue & Approvals, and Overhead (F&A) Rate.

**MISSISSIPPI STATE UNIVERSITY**

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



# FIND YOUR SPA ACCOUNTANT

*Office of the  
Controller and  
Treasurer*



Account  
Services

Budget

Cost  
Accounting

Insurance &  
Risk Mgmt

Payroll

Sponsored  
Programs

Tax &  
Compliance

Treasury  
Services

## FIND YOUR ACCOUNTANT

### MAROON TEAM

[Kim Lewis](#)

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

[Nan Lomax](#)

Responsible for Financial Closeouts

[Stephanie Parrish](#)  
Accountant

Responsible for Orgs:  
02, 04, 05, 08, 192500, 192501, 2, 3, 4, & 5

[Webb Jennings](#)  
Accountant

Responsible for Orgs:  
015900, 015901, 06, 193600, 194000, & 194100

[Jakerion Ales](#)  
Accountant

Responsible for Orgs:  
011100, 011900, 190500, 191000, 191001,  
193000, 193002, & 193700

### WHITE TEAM

[Jeanette Bailey](#)

Senior Sponsored Programs Accountant

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

[Anna Adams](#)

Responsible for Financial Closeouts

[Isaac Sparks](#)  
Accountant

Responsible for Orgs: 01  
(remaining & not otherwise listed)

[Jennifer Hemphill](#)  
Accountant

Responsible for Orgs:  
010300, 012200, 03, 18, 19  
(remaining & not otherwise listed)

**Uniform Guidance**

**FAQ**

**Find Your  
Accountant**

**Forms**

**NSF Queue &  
Approvals**

**Overhead (F&A)  
Rate**

**Policies and  
Procedures**

**Staff Directory**

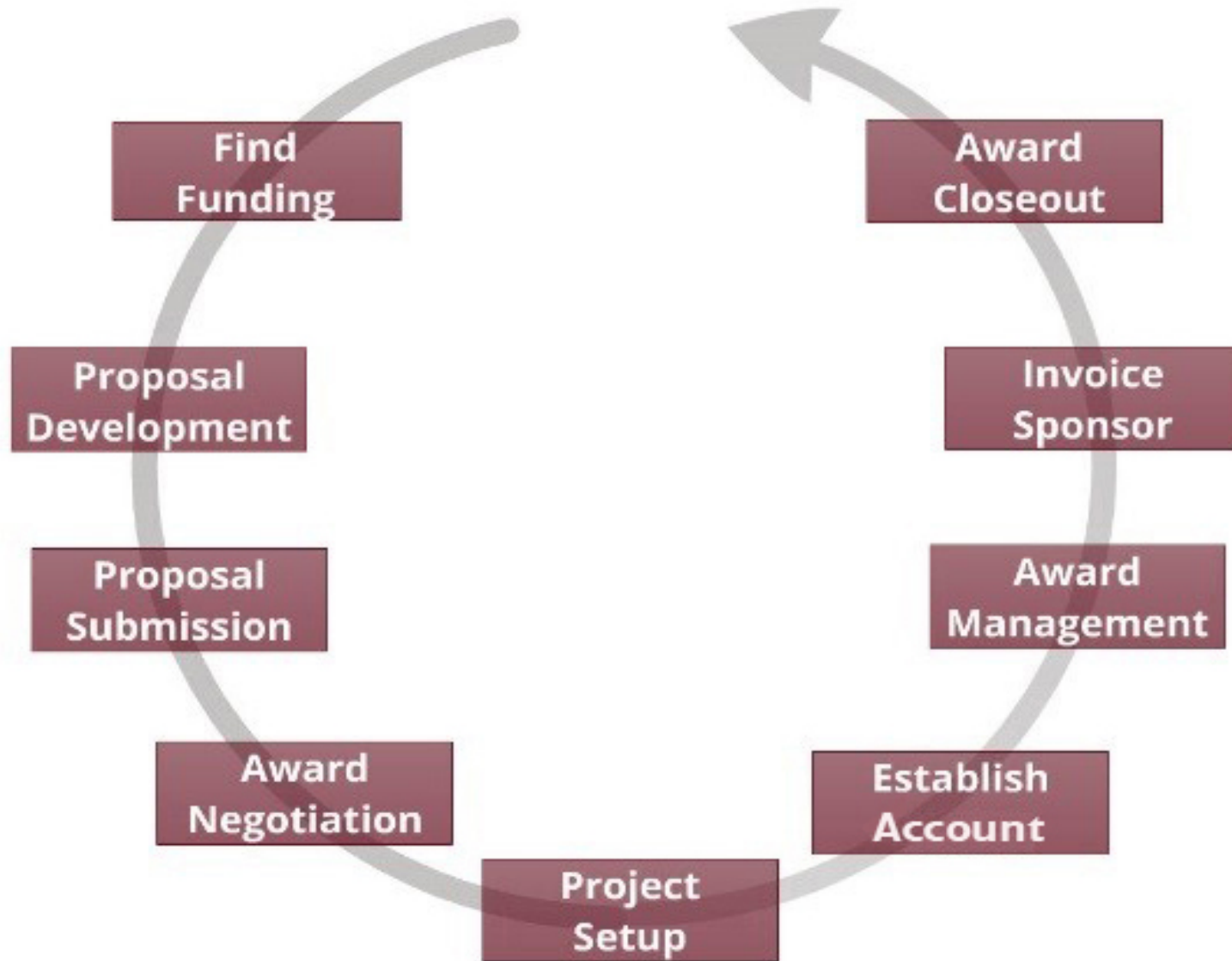
**Training Resources**

## Contact Information

PO Box 5227  
[433 McArthur Hall;](#)  
245 Barr Avenue



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# PROJECT SETUP / ESTABLISH FUND

## SPA Responsibilities - SPA Sr. Accountants (Jeanette & Kim)

- SPA Receives the Award from OSP in a pdf format
- The Award Document is read with pertinent information highlighted & Bookmarked
- 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 Awards
- Identify Your SPA Accountant and contact him/her with any Questions
- Begin charging to your restricted fund





# Fund Notification

**Bailey, Jeanette**

**From:** Bailey, Jeanette  
**Sent:** Friday, February 4, 2022 11:45 AM  
**To:** Buys, David; Hamlin, Sharon L.; Lacy, Guy; Akers, Brandy; Echols, Katie; Arterberry, Latara; Bland, Donna; Brown, Ashli; Capella, Matthew; Swann, Richard; Vaughn, Vicki  
**Cc:** OSP-Admin  
**Subject:** Award/Fund Notification G00006530\_SEQ1  
**Attachments:** 341398\_SEQ1.pdf

Award Notification and Assignment of University Account Number

PI: David Russell Buys  
Sponsor: University of Mississippi Medical Center (UMMC)  
Project Title: *MCCTR Pilot Projects Program*  
Award Amount: \$32,312  
Sponsor Award #: SP14272-SB1  
University Account No: **341398-012000-037024**  
MSU Grant No.: **G00006530**  
Budget Period: 08/20/2021 – 07/31/2022  
Cost Share Requirements: NA  
Title to Equipment: NA  
CFDA#: 93.859

A scanned version of the award should be accessed in Xtender through the Banner form **FRAGRNT**. Simply query the MSU Grant No. referenced above then click on the "Xtender" button. Once Xtender opens place your cursor on the document you'd like to open, right click anywhere in the area highlighted in blue and select "View as PDF" for optimal viewing.

For step by step guidance, please view the 6 minute training tutorial *Accessing Awards in Xtender* which can be found on the home page of SPA's website by clicking the link below. **Internet Explorer** is currently the recommended browser for accessing Xtender documents.

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

If you cannot access FRAGRNT in Banner and need access to this form, you'll need to complete a Banner Access Request Form (<https://servicedesk.msstate.edu/TDCClient/45/Portal/Shared/FileOpen?AttachmentID={95150EFF-03D1-4359-9804-8292D85D4B31}&ItemID=1364&ItemComponent=47&IsInline=1>) requesting access to the "YQRYSPONPRG" class. **\*\* NOTE: There is no need to request direct xtender access (individual account) since access to FRAGRNT will give you all the access to Xtender required \*\***

**\*\*Please contact me if any other personnel should be included on these notifications associated with this ORG.\*\***

*Jeanette M. Bailey*  
Senior Sponsored Programs Accountant  
Office of the Controller & Treasurer  
P.O. Drawer 5227  
Mississippi State, MS 39762



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# 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 checked="" 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 Developmer"/>	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

opentext | Application Xtender - PROD ▾

### Query Results

B-F-MSU-SPA > DOC TYPE -> GRANT CONTRACT QUE ... > Query Results

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

Documents 1 - 1 of 1



# XTENDER - AWARD ACCESS

Document Page

Page 1 / 122

Text Search EMAIL EXPORT

Page Rotate Zoom Annotation Format Actions

MSU Fund Type: 30 - MSU  
 MSU Grant #: G00002177  
 Principal Investigator: Hamilton, John Andrew

Page: 360708-193002-021000-09/20/2016

SEP 20 2016

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 OFFICE OF SPONSORED PROJECTS

**Notice of Award**

Fiscal Unit: 193002 - Center for Cyber Innovation

Investigator(s):  
 945-417-341 Hamilton, John Andrew (PI)  
 941-917-588 Darples, David A.

Home Unit:  
 193002 - Center for Cyber Innovation  
 193500 - DASH

Credit %:  
 60%  
 40%

Sponsor: 90401047 - National Security Agency (NSA)  
 Sponsor Award #: H18270-16-1-0255

Project Title: USAF Cyber Soldier Development Capacity Building

---

Funding: Parent \$204,800.72

Award Amount: \$228,930.00  
 Cost Share: -

Period of Performance:  
 Start Date: 15-Sep-2015  
 End Date: 15-Sep-2017

Type of Award: Grant  
 Basis of Payment: Cost Reimbursement  
 CFDA #: 12.902  
 Type of Activity: Research  
 MSU Proposal #: S1700036

Signature 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 DBB

Prime Sponsor: 90401047 - National Security Agency (NSA)

Other Notes: 30 DOD

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

	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 - Custom	V

Quarterly 270  
 Annual 425 (Final) thru September

Print Cost Update: Attach Files



# XTENDER - AWARD ACCESS

AXEport: 20190111-103027-3753-file0001.pdf - Adobe Acrobat Pro

File Edit View Document Comments Forms Tools Advanced Windows Help

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

1 / 122 75% Find

Bookmarks

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

MSU Fund Type: JO - MSU  
 MSU Grant #: G00002177  
 Principal Investigator: Hamilton, John Andrew

Page: 1 of 1  
 Date: 09/30/2016

**360708-193002-021008**

SEP 20 2016

**MISSISSIPPI STATE UNIVERSITY™**  
 OFFICE OF SPONSORED PROJECTS

**Notice of Award**

Fiscal Unit: 193002 - Center for Cyber Innovation

Investigator(s):

Investigator(s)	Home Unit:	Credit %:
945-417-981 Hamilton, John Andrew (PI)	193002 - Center for Cyber Innovation	60%
941-917-588 Dampier, 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	Parent	Period of Performance	Type of Award:
Award Amount: \$228,930.00	\$204,800.72	Start Date: 16-Sep-2016	Grant
Cost Share: -		End Date: 15-Sep-2017	Basis of Payment: Cost Reimbursable
			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	-

Prime Sponsor: 904093047 - National Security Agency (NSA) **30 DOD**

Other Notes:  
 EQUIPMENT - MSU Title  
 EQUIPMENT - Fed>5K, MSU<5K  
 OMB GUIDANCE - Uniform Guidance  
 LOCATION - On-Campus



# XTENDER DEMO

## G6511



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# AWARD MANAGEMENT

## SPA Responsibilities

- Submit invoices on a monthly basis w/ supporting docs as needed (500-850)
- Submit financial reports based on terms & conditions
- Facilitate Cash Management with Routine Draw Downs in Multiple Systems
- Post payments & perform collection efforts as needed
- Calculate and Complete Monthly Indirect Costs Entries
- Monitor/Help Facilitate the billing/financial aspects of the Subcontract Process
- Review Journal Vouchers and Completed SPA Forms
- Review NSF Queue Entries and Equipment Requisitions
- Review Cost Share Funds to ensure obligation is being met
- Review Org & Program Errors & make corrections as needed
- Request Budget Revisions When Needed
- Provide oversight and Help Facilitate the Closeout Process for Each Award
- Aid and Support with Reviews and/or Audits



# AWARD MANAGEMENT

## 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
- Charge & Cover Expenses for all Cost Share Obligations in a timely manner
- Submit Confirmation of Effort Reports by the Specified Due Dates
- Revise Budgets as needed (Sponsor Approval May be Required)
- Provide supporting documentation to SPA as requested
- Understand how to read a ledger
- Understand how to use transfer codes correctly
- Understand how to calculate Indirect Cost
- Understand how to read a closeout
- Communicate Pertinent Information about Funds to your SPA Accountant





# AWARD MANAGEMENT - DIRECT CHARGING, JV APPROVAL, & NSF QUEUE

## DIRECT CHARGING

- All Restricted Fund Departmental 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 correct fund (i.e., Reduces Audit Risk & Administrative Burden for all of Us)

## JV APPROVAL

- Scan and email a copy of the JV and proper supporting documentation to [spaccounting@controller.msstate.edu](mailto:spaccounting@controller.msstate.edu) **\*\*DO NOT SEND DIRECTLY TO SPA ACCOUNTANT\*\***

## 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 will request budget revisions as needed
  - Be proactive in managing your budgets to keep entries out of NSF status
- The NSF Queue is monitored daily. We strive to address all NSF entries within a 24 hour time period.
- SPA Grad Assistant is responsible for the NSF Queue with SPA Accountant Oversight

**January** – Jennifer

**February** – Stephanie

**March** – Webb

**April** – Jakerion

**May** – Isaac

**June** – Jennifer

**July** – Stephanie

**August** – Webb

**September** - Jakerion

**October** - Isaac

**November** - Jennifer

**December** - Jakerion



# AWARD MANAGEMENT – MONTHLY

## FUND RECONCILIATION

- Close at 8am on the 4th Business Day of the Following Month
- Refer to MSU Policy 61.01 at [policies.msstate.edu](http://policies.msstate.edu) for More Information
- This Responsibility Should include PI involvement

## USEFUL BANNER FORMS & REPORTS

- FWREXDP - Detail Ledger Report
- NWRSALD - 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](http://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 funds must be involved with this entry)

**BUDGET TRANSFER REQUEST** - Used to transfer budget and/or revenue from one fund to another (Cost Share, Tuition, overruns, etc.)

**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 (Sponsor Approval May Be Required)



# AWARD MANAGEMENT - QUARTERLY

## COST SHARE REVIEW

- SPA Accountants review Cost Share funds 3-4 times per year
- Expenses should be charged and covered on a consistent basis
  - No transfers between fiscal years from E&G funds
  - Use Budget Transfer form to transfer revenue to cover expenses
- FWREXCS - very helpful report in monitoring Cost Share funds

## FOP ERRORS

- SPA Accountants review an error report 3-4 times per year
- 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



# BANNER REPORTS

## FWREXSA - Sponsor Budget Available

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

 MISSISSIPPI STATE UNIVERSITY Process Submission Controls GJAPCTL 9.3.19 [MSU 1.0] (Prod-MSU) ADD RETRIEVE

Process: FWREXSA Sponsor Budget Available Parameter Set:

PRINTER CONTROL + Insert

Printer	<input type="text"/>	Submit Time	<input type="text"/>	PDF Font Size	<input type="text"/>
Special Print	<input type="text"/>	MIME Type	None	Delete After Days	<input type="text"/>
Lines	<input type="text"/>	PDF Font	<input type="text"/>	Delete After Date	<input type="text"/>

PARAMETER VALUES Settings + Insert

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 + Insert

Save Parameter Set as Hold / Submit  Hold  Submit

Name	<input type="text"/>	Description	<input type="text"/>
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# BANNER REPORTS

## 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 AVAILABLE REPORT

FWREXSA

ORGN	ORGN DESC	FUND	START DATE	END DATE	BUDGET	EXPENSES	AVAIL BALANCE	% EXP	FUND BALANCE
010205	Research Support-Variety Testing	324782 - MS Corn Promotion Board 05-2019	03/01/19	02/29/20	\$22,481.00	\$17,927.32	\$4,553.68	79.74	-\$ .02
		324973 - MS Soybean Promotion Board 23-2020	04/01/20	03/31/21	\$49,695.00	\$40,297.61	\$9,397.39	81.09	\$ .00
		324983 - MS Peanut Growers Assoc CTD 4/24/20	01/01/20	06/30/21	\$9,183.00	\$9,019.22	\$163.78	98.22	\$ .00
		328006 - MS Corn Promotion Board 05-2020	03/01/20	02/28/21	\$25,827.00	\$27,720.66	-\$1,893.66	107.33	-\$2,655.03
		328055 - MS Corn Promotion Board 05-2021	03/01/21	02/28/22	\$26,081.00	\$23,626.51	\$2,454.49	90.59	-\$9,822.09
		328077 - MS Peanut Growers Assoc CTD 3-26-21	01/01/21	06/30/22	\$9,260.00	\$8,332.99	\$927.01	89.99	-\$5,001.47
		328101 - MS Soybean Promotion Board 23-2021	04/01/21	03/31/22	\$51,954.00	\$45,529.64	\$6,424.36	87.63	-\$21,950.71

7 rows selected.



# AWARD MANAGEMENT - OTHER

## TIME AND EFFORT REPORTING (Policy 70.08)

- Required for restricted funds; due 90 days after period end
- The department will be sent an email to run the report
- 12 month employee reports are 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 [denisep@controller.msstate.edu](mailto:denisep@controller.msstate.edu)
- Submit signed reports to [spaccounting@controller.msstate.edu](mailto:spaccounting@controller.msstate.edu)

## SCHOLARSHIPS

- Set up by Denise Peeples
- If funded through the MSU Foundation, then email Reagan Kinard
- She will make sure there is a Foundation fund and then send Denise an email request to set up the scholarship fund
- The Foundation will notify you by email with the Scholarship fund
- SPA will invoice the Foundation in the Fall, Spring and at Year End



# AWARD MANAGEMENT – INVOICING

## SPA Responsibilities – SPA Staff

- Monthly, quarterly & various installment dates
- Draws made once or 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.msstate.edu](mailto:spadocuments@controller.msstate.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



# HOW TO READ A LEDGER

DESCRIPTION	BUDGET	REALIZED	CURRENT MONTH	AVAILABLE BALANCE	REALIZED BUDGET
Date: 09-FEB-22					
MISSISSIPPI STATE UNIVERSITY CONTROLLERS OFFICE CONTRACTS AND GRANTS EXPENSE REPORT REALIZED PERIOD: INCEPTION - 31-JAN-2022					
Fund: 340996 NRCS USDA NR213A750013G033					
Budgeted 400000	.00	.00	.00	.00	
Budgeted Rev	583,874.00	.00	.00	583,874.00	
Salaries	173,388.00	18,200.00	4,550.00	155,188.00	10%
Wages	.00	.00	.00	.00	0%
Fringe Benefits	65,280.00	5,909.33	1,426.30	59,370.67	9%
Fringe--Tuition	.00	.00	.00	.00	0%
Travel	9,000.00	.00	.00	9,000.00	0%
Subcontr<=\$25k	25,000.00	.00	.00	25,000.00	0%
Subcontr>\$25k	95,000.00	.00	.00	95,000.00	0%
Contractual	125,600.00	.00	.00	125,600.00	0%
Commodities	.00	.00	.00	.00	0%
Equipment	.00	.00	.00	.00	0%
Transfers	.00	.00	.00	.00	0%
Indirect Costs	90,606.00	5,484.87	1,359.61	85,121.13	6%
Subtotal Expend	583,874.00	29,594.20	7,335.91	554,279.80	5%
Costs of Goods	.00	.00	.00	.00	
Total Expend	583,874.00	29,594.20	7,335.91	554,279.80	5%
Total Encumb	.00	.00	.00	.00	
Non Curr Fund	.00	.00	.00	.00	



# HOW TO USE TRANSFER CODES

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

- 1) Is the entry related to cost share?
- 2) Is the entry between fund types or within fund types?



# Indirect Costs (IC) or Facilities & Administrative (F&A)

§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





# HOW TO CALCULATE IC

Example #1 - Need additional \$1K to Purchase a Piece of Equipment and Have Extra Budget in Commodities Line Item

	<b>BUDGET</b>	<b>CHANGE</b>	<b>RESULT</b>
<b>Salaries</b>	10,000.00		10,000.00
<b>Fringe</b>	3,500.00		3,500.00
<b>Tuition</b>	2,000.00		2,000.00
<b>Travel</b>	500.00		500.00
<b>Commodities</b>	1,000.00	(687.29)	312.71
<b>Contractual</b>	1,000.00		1,000.00
<b>Equipment</b>	1,000.00	1,000.00	2,000.00
<b>IC</b>	7,280.00	(312.71)	6,967.29
	<hr/>		
<b>Total</b>	<b>\$ 26,280.00</b>		<b>\$ 26,280.00</b>





# HOW TO CALCULATE IC

Example #2 - Have \$1K in Equipment Line Item That Won't be Used and Need to Purchase More Supplies

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

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

COMMODITIES \$ 687.29

INDIRECT COSTS \$ 312.71

EQUIPMENT \$ (1,000.00)



# HOW TO CALCULATE IC

Example #2 - Have \$1K in Equipment Line Item That Won't be Used and Need to Purchase More Supplies

	<b>BUDGET</b>	<b>CHANGE</b>	<b>RESULT</b>
<b>Salaries</b>	10,000.00		10,000.00
<b>Fringe</b>	3,500.00		3,500.00
<b>Tuition</b>	2,000.00		2,000.00
<b>Travel</b>	500.00		500.00
<b>Commodities</b>	1,000.00	687.29	1,687.29
<b>Contractual</b>	1,000.00		1,000.00
<b>Equipment</b>	1,000.00	(1,000.00)	-
<b>IC</b>	7,280.00	312.71	7,592.71
<b>Total</b>	<b>\$ 26,280.00</b>	<b>\$ -</b>	<b>\$ 26,280.00</b>



# 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
- Complete any needed cost transfer
  - See OP 61.06 Cost Transfer - **\*\*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.**
- All orders for necessary supplies have been ordered\*\*
  - See OMB Guidance §200.314 - **Supplies**
- Cost Share obligation has been met and covered
- Communicate expected extensions to SPA Accountant



# 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  
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# AWARD CLOSEOUT

## CLOSEOUT - Internal

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

## CLOSEOUT - Required External Reporting

- Property Report - Sharon Hamlin, Receiving and Property Control
- Intellectual Property - Jeremy Clay, Office of Technology Management
- Final PI Report - MSU Department
- Final Financial Report - SPA



# HOW TO READ A CLOSEOUT

Date: 13-JAN-22 MISSISSIPPI STATE UNIVERSITY CONTROLLERS OFFICE MONTHLY LEDGER REPORT REALIZED PERIOD: INCEPTION - 31-JAN-22 PAGE: 3 NL/FINAL

Fund: 310605 US DOD W81XWH1810771

DESCRIPTION	BUDGET	REALIZED	CURRENT MONTH	AVAILABLE BALANCE	REALIZED BUDGET
Budgeted 400000	.00	.00	.00	.00	
Budgeted Rev	258,679.00	234,910.93	29,472.50	23,768.07	
Salaries	56,495.18	56,534.23	.00	-39.05	100%
Wages	.00	.00	.00	.00	%
Fringe Benefits	19,875.92	19,497.89	.00	378.03	98%
Fringe--Tuition	.00	.00	.00	.00	%
Travel	.00	.00	.00	.00	%
Subcontr<=\$25k	25,000.00	25,000.00	.00	.00	100%
Subcontr>\$25k	58,823.00	(58,817.10)	18,152.82	5.90	99%
Contractual	103.61	103.61	.00	.00	100%
Commodities	35,883.29	19,521.87	.00	16,361.42	54%
Equipment	.00	.00	.00	.00	%
Transfers	.00	.00	.00	.00	%
Indirect Costs 45.5%	62,498.00	(54,731.89)	500.99	7,766.11	87%
Subtotal Expend	258,679.00	234,206.59	18,653.81	24,472.41	90%
Costs Of Goods	.00	.00	.00	.00	
Total Expend	258,679.00	234,206.59	18,653.81	24,472.41	90%
Total Encumb	.00	.00	.00	.00	
Non Curr Fund	.00	.00	.00	.00	

Reconciled by: \_\_\_\_\_ Date: \_\_\_\_\_  
 \*Reviewed by: \_\_\_\_\_ Date: \_\_\_\_\_

\*Ledger reports for research funds should be reviewed by the principal investigator.

	234,206.59	
	(54,731.89)	
	(58,817.10)	
	0.00	
MTDC Indirect Cost	120,657.60	Multiply By IC Rate 45.5%
	54,899.21	
MTDC Indirect Cost	120,657.60	
	54,899.21	
	175,556.81	
	175,556.81	
	58,817.10	
	0.00	
CUM	234,373.91	
	234,373.91	
R'd Inv. 31	(234,910.93)	
Amount/Refund Due	(1,065.05)	PMT Already Approved
	(1,602.07)	
Budgeted Amount	258,679.00	
CUM	(234,373.91)	
Unobligated	24,305.09	

TO: Mike Dewberry ORG 183905 RESPOND BY: 1/20/22  
 FROM: Nan Lomax DATE 1/13/22 FINAL DUE: ASAP

## INTERNAL CLOSE-OUT

PROJECT INFORMATION	
Fund #:	310605-183905-021000
Grant #:	G00003837
Agency:	US Department of Defense
Project #:	US DOD W81XWH1810771
PI:	Bulla, Camillo
Award Period:	09/30/18-03/29/22

ENTITY TYPE / REPORTING REQUIREMENTS	
<input checked="" type="checkbox"/> FEDERAL	<input checked="" type="checkbox"/> GRANT
<input type="checkbox"/> NON FEDERAL	<input type="checkbox"/> CONTRACT
<input type="checkbox"/> COOPERATIVE	
<input checked="" type="checkbox"/> PROPERTY REPORT REQUIRED	
<input checked="" type="checkbox"/> PATENT/INVENTIONS REPORT REQUIRED	
<input checked="" type="checkbox"/> PI FINAL REPORT REQUIRED will send Separately	

TOTAL COST CALCULATION	
TOTAL BANNER LEDGER EXPENSES	234,206.59
Plus: Sub Invoice	-
Plus: Other	-
Plus: Other	-
Plus: Other	-
Less: O/H to Date	54,731.89
Less: Salary after Term	-
Less: Fringe after Term	-
Less: Tuition Unallowed	-
Less: Other	-
TOTAL DIRECT COSTS	179,474.70
Less: Tuition	-
Less: Equipment	-
Less: Sub>25K	58,817.10
Less: LUM	-
Less: Participant Costs	-
MODIFIED TOTAL DIRECT COSTS	120,657.60

Overhead	45.5%	54,899.21
SUBTOTAL		175,556.81
Add: Equipment		-
Add: Sub>25K		58,817.10
Add: Tuition		-
Add: Participant Costs		-
Sub: OVERRUN		-
TOTAL SPONSOR COSTS		234,373.91

- Compare Total Direct Costs to your departmental books; communicate any discrepancies found to Nan Lomax
- Provide supporting documentation for any charges not yet posted (i.e., JLR, invoices, JV's, etc.)
- Sign and date below and return to Nan Lomax no later than 1/20/22

Unobligated Budget Balance: 24,305.09  
 Principal Investigator (or approved designee) \_\_\_\_\_ Date \_\_\_\_\_  
 Business Manager *Michael Dewberry* Date 1/13/22

BUDGET	SPONSOR	MSU
SALARIES	56,495.18	-
FRINGE	19,875.92	-
TUITION	-	-
TRAVEL	-	-
SUBCONTRACT <= \$25K	25,000.00	-
SUBCONTRACT > \$25K	58,823.00	-
CONTRACTUAL	103.61	-
GRA TUITION & FEES	-	-
COMMODITIES	35,883.29	-
EQUIPMENT	-	-
INDIRECT COSTS	62,498.00	-
TOTAL BUDGET	258,679.00	-

CUMULATIVE COSTS & AMOUNTS DUE	
Sponsor Funds Spent	234,373.91
Sponsor Funds Received	234,910.93
Due from Sponsor	(537.02)
Less: Outstanding Invoices	1,065.05
FINAL INVOICE	(1,602.07)
Overrun to Cover	0.00
Overrun Covered	0.00
DUE FROM DEPARTMENT	0.00

FINAL INDIRECT COST ADJUSTMENT	
Total O/H	54,899.21
O/H to Date	54,731.89
O/H ADJUSTMENT	167.32

RECONCILIATION	
Fund Balance	704.34
O/H Adjustment	(167.32)
Overrun - Due from Department	-
Charges to Post	-
Charges to Move Off	-
Due fr Sponsor - Outstanding	1,065.05
Final Invoice	(1,602.07)
BALANCE	0.00



# SUBAGREEMENT CLOSEOUT

## 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](mailto:leigh.saggus@auburn.edu)**



# Contact Information

Jonathan Tucker, Sponsored Programs

Email: [jtucker@controller.msstate.edu](mailto:jtucker@controller.msstate.edu)

Office: 438 McArthur Hall

Blair Reed, Office of Research Development

Email: [blair@ord.msstate.edu](mailto:blair@ord.msstate.edu)

Office: 140 Morgan Avenue





QUESTIONS??



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