

Louisiana State University

Sponsored Program Accounting

Quick Reference Guide

THESE ARE GENERIC RULES AND SHOULD BE USED AS A GUIDE ONLY. ALWAYS REFER TO THE AGREEMENT AND AGENCY REGULATIONS FOR MORE SPECIFIC REQUIREMENTS.

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I. COST REIMBURSABLE AWARDS

- A. Cost reimbursable awards are reimbursed for costs incurred. Some awards may be billed a fixed amount with the unexpended balance refunded to the sponsor upon expiration.
- B. All costs must be reasonable, allocable, consistently treated, and a direct benefit to the project.
- C. Only direct costs can be charged to a sponsored project. Direct costs are costs that can be specifically identified with a particular project.
- D. Costs that are incurred for a common use and cannot be identified specifically with a particular project are considered indirect costs and cannot be charged to a sponsored project.
- E. Rebudgeting provisions are specific to each award.

II. FIXED PRICE AWARDS

- A. Fixed price awards are issued for completion of specific tasks or services. Payment is not based on reimbursement of expenditures, but rather a fixed amount for completion of the project tasks.
- B. Financial reports are not submitted on fixed price awards. Please notify SPA if such a request is received.
- C. Unexpired fixed price agreements are treated like cost reimbursable agreements and must follow the same guidelines as cost reimbursable agreements.
- D. Justifications must be provided for office supplies, general purpose software, equipment, etc.
- E. Rebudgeting is normally allowable but costs may not be reimbursed if the agreement terminates early.
- F. All associated costs must be charged to the project. Normally, a fixed price agreement should have a 10% or less unexpended balance when the project is completed. A large unexpended balance could signal that project expenditures were charged to another sponsored agreement or to state funds. It could also imply that the proposed budget was improper (non-project related costs were included). It may also imply that the project wasn't completed because there are no charges to document the work.
- G. If salaries are budgeted, ensure personnel forms are processed to appropriately charge the salary.
- H. If cost sharing is required, it must be met by the expiration date.
- I. If work is not completed by the expiration date, a no cost extension (NCE) must be requested.

III. FEDERAL AWARDS

- A. Federal regulations apply
 - 1. OMB Guidance for Federal Financial Assistance, 2 CFR 200
 - Federal research grants - prior approvals automatically waived
 - Federal cooperative agreements - prior approvals waived only if noted in award terms and conditions
 - Federal contracts – prior approvals are normally not waived
 - Special terms and conditions of the award may limit approval authority

- B. Usually have to be closed out within 90 days of the expiration date. Final reports may include one or more of the following:
 - 1. final invoice
 - 2. final financial report
 - 3. final invention report
 - 4. final property report
 - 5. final technical report

- C. The following charges are normally not allowable on federally sponsored agreements, including federal pass through agreements:
 - 1. entertainment
 - 2. general purpose equipment
 - 3. maintenance & repairs (unless the item being repaired was purchased on the account being charged)
 - 4. memberships for individuals
 - 5. monthly telephone charges
 - 6. general purpose office supplies (including computers and printer cartridges)
 - 7. general purpose software

IV. STATE AWARDS

- A. Final Invoices/Expenditure Reports:
 - 1. Most final invoices are due within 30 days, with the exception of agreements that expire June 30. Those invoices are due July 15 or earlier. It is imperative that expenditures are reflected on the ledgers in a timely manner due to the brief window available to submit final invoices.
 - 2. LA Board of Regents (BOR) R&D and Enhancement awards allow 90 days for submission of the final expenditure report.
 - 3. Other BOR awards i.e. Federal pass-through awards and Special Programs allow 15, 30, 60 or 90 days for the submission of the final expenditure report. Each award must be reviewed to ensure the final expenditure report is submitted timely.

- B. June invoices:
 - 1. If a state sponsored agreement does not expire on June 30 and will continue into the next fiscal year, the June invoice must include all June expenditures.
 - 2. Notify the SPA analyst of all accruals not reflected on the June ledger to ensure they are included with the June invoice. Copies must be provided to the SPA analyst.

- C. Equipment:
 - 1. Most state agencies allow LSU to retain ownership of equipment purchased under the agreement.
 - 2. LTRC and a few DHH and DCFS agreements retain ownership of the equipment.
 - 3. To verify equipment ownership, view the Special Conditions tab on the award.

- D. Rebudgeting:
 - 1. Varies among various state agencies.
 - 2. Always review the contract for rebudgeting clauses which may be specific to that particular agreement.

V. HELPFUL HINTS FOR SPECIFIC SPONSORS

A. FEDERAL SPONSORS

1. Environmental Protection Agency (EPA)

- a) Written approval from EPA is required for the following:
 - 1) Change in key personnel
 - 2) Change in scope
 - 3) Need for additional funding
 - 4) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
 - 5) Transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa
 - 6) Transfer of funds allotted for training allowances (participant support costs) to other cost categories
 - 7) Subcontracts not included in the approved budget

- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) 90 day pre-award costs
 - 2) One-time extension up to 12 months
 - 3) Carryforward unobligated balances to subsequent funding periods

2. National Aeronautics & Space Administration (NASA)

- a) Most awards are issued via a grant
- b) NASA requires prior approval of a change in PI. They do not make the distinction of a Co-PI. Key personnel commitments are only required of the PI.
- c) Invention Reports
 - 1) Annual Invention Reports are due each year on the anniversary of the grant
 - 2) Final invention reports are due within 90 days of the end of the grant
 - 3) Negative reports are required
- d) Property Reports
 - 1) Annual and Final Property Reports are required
 - 2) Applies only to NASA property in the custody of the grantee
 - 3) Does not apply to equipment purchased with grant funds
 - 4) Annual property reports are not required if negative
 - 5) Final property reports are due within 60 days of the end of the grant, and negative reports are required
- e) Follows 2 CFR 200
- f) Carryforward of funds from one budget period to another is allowable
- g) Purchase of equipment greater than \$5,000 and not in the approved budget requires prior approval of NASA
- h) Grant funds may be spent without strict adherence to individual allocations within the proposed budget, except as provided above for property

3. National Oceanic and Atmospheric Administration (NOAA)

- a) Written approval from NOAA is required for the following:
 - 1) Change in key personnel
 - 2) Change in scope
 - 3) Pre-award costs incurred more than 90 days before the begin date
 - 4) Transferring amounts from training/fellowship costs into another category
 - 5) Use of additional costs or matching for program income
 - 6) Changes that require additional funds

- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) 90 day pre-award costs
 - 2) One-time extension up to 12 months
 - 3) Carryover of unobligated balances
 - 4) Equipment acquisition > \$5,000
 - 5) Additional compensation
 - 6) Rearrangement/Alterations less than \$25,000

- c) Terms and conditions may require approval for foreign travel

- d) Rebudgeting is limited to 10% of direct costs on all projects \$100,000 or greater. Funds may not be rebudgeted from indirect costs to direct costs.

4. National Science Foundation (NSF)

- a) Written approval from NSF is required for the following:
 - 1) Change in key personnel
 - 2) Change in scope
 - 3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
 - 4) Rearrangements/Alterations aggregating \$25,000 or more (Construction)
 - 5) Decrease the participant support cost category
 - 6) Subcontracts not included in the approved budget

- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) 90 day pre-award costs
 - 2) One-time extension up to 12 months
 - 3) Equipment acquisition > \$5,000
 - 4) Additional compensation
 - 5) Summer salary that is greater than 2/9ths of the academic year salary
 - 6) Rearrangement/Alterations less than \$25,000

- c) Rebudgeting is normally allowable but award may include special terms and conditions

- d) Funds may be carried forward from one budget period to the next

- e) Expenditures for general purpose equipment are unallowable unless the equipment is primarily or exclusively used in the actual conduct of the research

- f) Summer salary received from an NSF-funded grants (including federal pass through) is limited to 2/9^{ths} of the academic year salary

- g) Under no circumstances may NSF employees receive compensation from an NSF-supported project

5. U S Department of Agriculture - NIFA

- a) Written approval from USDA is required for the following:
 - 1) Change in PI
 - 2) Change in scope
 - 3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
 - 4) Additional funding
 - 5) More than 50% of the total award is subcontracted
 - 6) Salary rates of pay that exceed an Executive Level IV salary range (\$155,500)

- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) 90 day pre-award costs
 - 2) One-time extension up to 12 months
 - 3) Equipment acquisition > \$5,000
 - 4) Additional compensation
 - 5) Subcontracts not included in the approved budget that are less than 50% of the award

- c) Unallowable Costs:
 - 1) Entertainment costs regardless of the apparent relationship to the project
 - 2) Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting
 - 3) Independent research and development costs
 - 4) In, some instances, indirect costs and tuition costs
 - 5) Compensation for injuries to persons or damage to property arising out of project activities
 - 6) Renovation or refurbishment of research spaces

- d) Rebudgeting is normally allowable but award may include special terms and conditions

- e) Funds may be carried forward from one budget period to the next

- f) Expenditures for the acquisition or improvement of general and special purpose equipment are allowable, without prior agency approval, if the cost

of the equipment is appropriately prorated among the activities to be benefitted

6. U S Department of Defense (DOD)

- a) Awarding entities include Army, Air Force, and Navy (Office of Naval Research)
- b) For those awards that are contracts, FAR clauses are incorporated; 2 CFR 200 does not apply. However, the FAR clauses incorporate adapted versions of 2 CFR 200.
- c) Some agreements are awarded by tasks or options. Generally the additional tasks or options are not awarded until the previous ones are complete.

7. U S Department of Education (DOEd)

- a) Written approval from DOEd is required for the following:
 - 1) Change in scope
 - 2) Change in key personnel
 - 3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
 - 4) Need for additional funding

- b) Governed by EDGAR (Education Department General Administrative Regulations) which incorporates the 2 CFR 200

- c) F&A costs are normally limited to 8%

8. U S Department of Energy (DOE)

- a) Written approval from DOE is required for the following:
 - 1) Change in scope
 - 2) Change in key personnel
 - 3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator
 - 4) Need for additional funding
 - 5) Transfer of amounts budgeted for indirect costs to absorb increases in direct costs or vice versa, if required by program regulations
 - 6) Transfer of funds allotted for training allowances (participant support costs) to other categories of costs
 - 7) Subcontracts not included in the approved budget

- b) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) 90 day pre-award costs
 - 2) One time extension up to 12 months
 - 3) Carry forward unobligated balances to subsequent funding periods

9. U S Department of Interior-BOEM

- a) The agreement should be reviewed for specific rebudgeting rules. The following are a few examples of the wording usually found in the agreements:
- 1) “Recipients will be allowed to re-budget within the cost categories that are approved under the award.”
 - a. Rebudgeting is allowed between categories that are allowable by BOEM
 - b. The categories specified in the budget do not have to be adhered to
 - 2) “Recipients will be allowed to re-budget within the cost categories that are approved under the award,” AND “For non-construction, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed 10% of the current total project budget when the federal funding exceeds \$100,000.”
 - a. This means that if the award is over \$100,000, the 10% rebudgeting applies
 - b. If not over \$100,000, rebudgeting is allowed within categories that are allowable by BOEM
 - 3) “Recipients are required to report deviations from budget and program plans by requesting prior approval for budget and program plan revisions. The budget plan is the financial expression of the project or program, as approved during the award process. Recipients are not required to request prior approval for deviations among approved direct cost categories when the cumulative amount of the transfer is less than 10% of that cost category. However, the recipient must report any deviation to the BOEM Contracting Officer and Project Officer.”
 - a. This means that 10% rebudgeting applies
 - b. However, if a new category is created, approval must be requested from BOEM
- b) NCEs must be approved by BOEM. They cannot be approved internally.

10. U S Department of Interior-USGS

- a) Prior approval requests must be submitted to USGS at least 30 calendar days prior to the requested effective date of the change.
- b) The following types of changes generally require advance written approval (Not all changes are applicable to all agreements. Check the particular agreement for specifics):
 - 1) Changes in the scope, objective, or key personnel referenced in the proposal
 - 2) Transfer of funds between direct cost categories when the cumulative amount of transfers during the period exceeds 10% of the total award
 - 3) Foreign travel
 - 4) Acquisition on non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more
 - 5) Change in the project period for internships, competitive awards, supplemental awards funded by the USGS, and other federal agencies; revised budgets for use of unexpended funds during the extension period must be submitted
 - 6) Creation of a direct cost category not approved at the time of the award
 - 7) Pre-award costs for some agreements; check award for financial limitations
 - 8) Increase in rate of salary for any individual performing work during the period of performance of the agreement unless the increase is a regular salary adjustment, permanent promotion, or change of duties with increased responsibilities commensurate with the salary increase
 - 9) Transfer of amounts budgeted for indirect costs to absorb increases in direct costs or transfer of amounts budgeted for direct costs to absorb increases in indirect costs
- c) Carryover of unexpended funds from one budget period to the next is allowed
- d) Requests for no cost extensions must be received at least 30 days prior to the end date of the agreement
- e) Some agreements do not have rebudgeting stipulations; follow 2 CFR 200

11. U S Public Health-NIH

- a) Most grants are modular, without direct cost categorical breakdown. Modules are awarded in blocks of \$25,000.
- b) Most modular grants are subject to SNAP (Streamlined Non-Competing Award Process):
 - 1) Funds are automatically carried over to the next budget period without prior approval
 - 2) Funds may be rebudgeted to any direct cost category
- c) LSU can internally approve the following on an Internal Prior Approval Request Form:
 - 1) One time no cost extension up to 12 months
 - 2) 90 day pre-award costs
 - 3) Equipment acquisition >\$5,000 and <\$25,000
 - 4) Subcontracts not included in the approved budget (if not to a foreign component)
- d) Prior approval is always required for:
 - 1) Change in project scope
 - 2) Change of grantee organization
 - 3) Foreign components
 - 4) Need for additional funding
 - 5) Pre-award costs greater than 90 days before the effective date of the initial budget period
 - 6) Second no cost extension
 - 7) Transfer of funds between construction and non-construction work
 - 8) Decreasing amounts budgeted for trainee costs
 - 9) Rebudgeting more than 25% of the total approved budget for any budget period
- e) Prior approval requests:
 - 1) Must be made in writing to the Grants Management Officer
 - 2) Must be submitted no later than 30 days before the proposed change
 - 3) Failure to obtain required approval from the appropriate NIH awarding office may result in disallowance of costs

- f) NIH is required to be notified in writing if the approved project director or principal investigator disengages from the project for more than three months, or a 25 percent reduction in time devoted to the project.
- g) NIH imposes a salary cap for PIs. Excess salaries exceeding the cap must be paid with non-federal funds. Contact SPA analyst for current salary cap.

B. STATE SPONSORS

1. LA Board of Regents (BOR)

a) *Research & Development and Enhancement Awards*

- 1) BOR approval is required for the following:
 - a. Payment of additional or supplemental compensation (R&D-for all personnel) (ENH-for research and clerical personnel only)
 - b. Changes greater than 20% in the total of salary or personnel line items
 - c. Reductions in graduate students
 - d. Subcontracts not included in the approved budget
 - e. Equipment not listed in the approved budget
- 2) Rebudgeting:
 - a. Is allowable
 - b. Must be necessary for the successful completion of the project
 - c. Must rebudget funds into line items that are allowable by the RFP
 - d. Must not contravene a funding stipulation
- 3) Funding stipulations:
 - a. Found in the award after Appendix A
 - b. May limit rebudgeting of certain categories i.e. travel is capped at \$1,000 per year or summer salary of the PI may be limited to one summer month per year
 - c. Are award specific and vary by contract
 - d. Rebudgeting that contravenes a funding stipulation must be approved by BOR

b) Federal Pass Through Awards

- 1) Allowability of costs:
 - a. Federal portion usually follows the federal guidelines
 - b. Support fund portion follows the Request for Proposal (RFP) which is specific to each award. Refer to the RFP for allowability of costs.
- 2) Both sources of funds are subject to the rebudgeting provisions listed in the award

c) Special Awards (non-federal funds)

- 1) Rebudgeting provisions are listed in each award
- 2) Refer to the RFP for allowability of costs

2. LA Department of Education

- a) Will be billed using either *Professional Services Billing Form* or *Form SDEB-3*
- b) Rebudgeting - if *Professional Services Billing Form* is used:
 - a. Will vary by contract. Check contract for specific rebudgeting stipulations.
 - b. If contract is silent, contact SPA analyst. It may be necessary for SPA analyst to contact LA Dept of Education for rebudgeting guidelines.
- 3) Rebudgeting - if *Form SDEB-3* is used:
 - a. 25% rebudgeting per category is allowed
 - b. Expenditures must be separated into LA Dept of Education categories
 - c. Excess expenditures in each category cannot exceed more than 25% of the budget **for that category**
 - d. Rebudgeting may be requested via the LA Dept of Education Budget Revision Form, which can be found on their website

3. LA Department of Environmental Quality (DEQ)

a) DEQ awards:

- 1) Most are Cooperative Agreements and are fixed price and billed quarterly
- 2) Most are invoiced based on the percentage of each task completed during the quarter

b) Progress Reports:

- 1) It is mandatory that the PI's progress report be submitted with the invoice
- 2) The progress report should indicate what percent of each task was completed during the quarter
- 3) It is imperative that the progress report be sent to SPA on a timely basis

c) Cost sharing:

- 1) Must be reported on each invoice
- 2) Report estimated cost sharing on quarterly progress reports
- 3) Actual cost sharing will be reported with submission of final progress report

d) Retainage:

- 1) Most DEQ agreements have a 15% retainage
- 2) SPA will bill up to 85% of the project as indicated on the progress reports
- 3) The remaining 15% will be billed upon completion of the project
- 4) Payment of retainage will be made upon acceptance of the final report by DEQ

4. LA Department of Natural Resources (DNR)

a) Progress Reports:

- 1) A progress report must be submitted by the PI with each invoice for payment on Form DNR-PR (Appendix B)

b) Rebudgeting:

1) Less than 10%:

- a. Most cost reimbursable agreements allow budget revisions (Appendix A), provided total increases or decreases do not exceed 10% **per budget category** and do not exceed the total contract amount
- b. Informal rebudget notification must be submitted to DNR
 - The PI should address the notice to the DNR Project Manager
 - Route notice to SPA for submission with the invoice
 - The notice does not have to be routed to the designated office for Sponsored Programs (LSUAM-OSP)
- c. DNR should receive only a notification for rebudgeting less than 10% per budget category

2) Greater than 10%:

- a. Includes any rebudgeting exceeding 10% per budget category
- b. Must be approved by DNR in the form of an amendment
- c. Requests for such should be routed to the designated office for Sponsored Programs (LSUAM-OSP) prior to submission to DNR

5. LA Department of Children and Family Services (DCFS)

- a) Many DCFS agreements retain title to equipment purchased with contract funds
- b) Rebudgeting usually requires prior approval of DCFS
- c) Invoices:
 - 1) 100% backup documentation is required to be submitted with invoices
 - 2) Ensure that all applicable expenditures are charged to the appropriate grant on a timely basis

6. LA Department of Wildlife & Fisheries (LDWF)

- a) Most awards are contracts
- b) These agreements are invoiced quarterly based on actual expenditures as allowable by 2 CFR 200
- c) Progress Reports:
 - 1) It is mandatory that the PI's progress report be submitted with the invoice
 - 2) It is imperative that the progress report be sent to SPA on a timely basis
- d) Cost Sharing:
 - 1) Must be reported on each invoice
 - 2) Must be documented or committed in order to be reported
 - 3) Projected cost sharing is not reported
- e) Expenditure to Cost Sharing Ratio:
 - 1) Some agreements must maintain a 75%/25% ratio between expenditures and cost sharing
 - 2) LDWF is strictly enforcing this requirement and withholding payment if the balance is not maintained
- f) Carryforward:
 - 1) Carryforward of funds from one fiscal year to the next is normally not allowed
 - 2) Some agreements allow carryforward of funds with written justification
 - 3) Separate grants are set up for multiple year projects
- g) The due date of the final invoice and progress report varies by agreement. In some cases, it is necessary to contact LDWF regarding the deadline.

7. LA Transportation Research Center (LTRC)

- a) The University is permitted to rebudget within and between major direct cost categories in the approved budget to meet unanticipated requirements
- b) Prior approval of LTRC is required for the items listed below whether increasing an existing budget category or using funds for categories not in the approved budget:
 - 1) Payment of supplemental compensation
 - 2) Domestic travel costs which exceed the budgeted amount by more than 25% or \$500, whichever is greater
 - 3) Foreign travel (outside Canada and the US and its possessions)
 - 4) Purchase of equipment (prior approval is not required for a different make or model included in the approved budget)
 - 5) Equipment maintenance and repair
 - 6) Subcontracting a substantive portion of programmatic work not included in the approved budget
- c) Prior approval of LTRC is also required when cumulative transfers among major direct cost categories exceed or are expected to exceed 10% of the current total budget (as last approved by LTRC) or \$10,000, whichever is less.
 - 1) The PI shall notify the LTRC Project Coordinator of rebudgeting not exceeding this threshold
 - 2) The notification is not subject to audit review, nor is approval by LTRC required
- d) Failure to obtain prior approval, when required, from LTRC may result in the disallowance of costs
- e) LTRC retains ownership of all equipment purchased with LTRC funds

C. Other Sponsors

1. LSU Foundation

- a) In some instances, it is not possible to charge expenditures directly to the LSU Foundation project ID number. For example: payment of salaries and wages, processing of Internal Transactions, and payment of scholarships/fellowships.
- b) A university Foundation basic gift is requested at the same time the foundation project ID number is established by completing an AS492. The AS492 must be approved by the foundation, and the function of the university basic gift must match the donor's intent.
- c) Current Fringe Benefit rates are charged. University Foundation basic gifts are normally not charged F&A because they are considered gifts.
- d) If a university Foundation basic gift has a credit balance, the departmental contact may contact the Budgeting Manager in SPA and request a refund be sent to the foundation. As a general rule, refunds of credit balances are only allowed up to the amount of the overdraft in the associated project ID number. If there is no overdraft in the project ID, refunds will only be allowed for extenuating circumstances and must receive special approval from the Foundation and SPA Director.