COMPASS

Post Award
Financial Management

Fall 2015

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Financial Management

- **Why**

- **Frequency**

- **How**
  - **Banner System**
  - **E-print reports**

- **FOAP Monitoring**
  - **Sponsored Fund**
  - **Cost Share**
  - **Third Party Match**

- **Expenditure Transfers**

- **Invoicing, receivables, financial reporting**

Financial Management

Why

OMB Circulars

Uniform Guidance

Other Federal Guidelines

Agency Requirements

Financial Management

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Office of Management & Budget Circular A-21
Cost Principles for Educational Institutions

- The recipient institution is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable under these cost principles.

- The institution's financial management system shall ensure that no one person has complete control over all aspects of a financial transaction.

- Accounting practices of colleges and universities must support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to sponsored agreements.

Financial Management

Office of Management & Budget Circular A-110
Uniform Administrative Requirements

Section 21.b. Federal reporting agencies *shall require* recipients to have:

- Effective **control** over and **accountability** for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.

- Written procedures for determining the **reasonableness**, **allocability** and **allowability** of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

- Accounting records including cost accounting records that are supported by source **documentation**.

Financial Management

Office of Management & Budget Circular A-133
Audits of States, Local Governments, Non-Profits

Part 6 – Internal Controls:

Transactions are properly recorded and accounted for to:

- Permit the preparation of reliable financial statements and Federal reports.
- Maintain accountability over assets.
- Demonstrate **compliance** with laws, regulations, and other compliance requirements.

Transactions are executed in compliance with:

- Laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a Federal program.

Financial Management

Office of Management & Budget Circular A-133

Audits of States, Local Governments, Non-Profits

Part 6 – Internal Controls:

- Accounting system provides for separate identification of Federal and non-Federal transactions and allocation of transactions applicable to both

- Adequate source documentation exists to support amounts and items reported

- Recordkeeping system is established to ensure that accounting records and documentation are retained for the time period required by applicable requirements

Financial Management

2 CFR Part 200 – Uniform Guidance

200.302 Financial management:

- Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds.

- Financial management systems must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions

- Financial management systems must be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes, regulations, and the terms and conditions of the Federal award

Financial Management

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2 CFR Part 200 – Uniform Guidance

200.302 Financial management:

- The financial management system of each non-Federal entity must provide for the following:
    - Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received
    - Accurate, current, and complete disclosure of each Federal award or program in accordance with the reporting requirements set forth in sections 200.327 and 200.328 of the Uniform Guidance
    - Records that identify adequately the source and application of funds for federally-funded activities….supported by source documentation
    - Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.
    - Comparison of expenditures with budget amounts for each Federal award.
    - Written procedures

Financial Management

Federal Sentencing Guidelines (Chapter 8)

To have an effective compliance and ethics program, organizations shall:

- Establish standards and procedures to prevent and detect criminal conduct.

- Promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law.

Financial Management

Agency Requirements

National Science Foundation – Award and Administration Guide

- Grantee has full responsibility for the conduct of the project or activity supported under an NSF grant and for the results achieved.

- Documentation for each expenditure or action affecting the grant shall reflect appropriate organizational reviews or approvals, which should be made in advance of the action.

- Organizational reviews are intended to help assure that the expenditures are allowable, necessary and reasonable for the conduct of the project, and that the proposed action:
  - Is consistent with grant terms and conditions;
  - Is consistent with NSF and grantee policies;
  - Represents effective utilization of resources; and
  - Does not constitute a change in objective or scope

Financial Management

Agency Requirements

National Institute of Health – Grants Policy Statement

- Grantees are required to meet the standards and requirements for financial management systems set forth or referenced in 45 CFR part 74.21 (also known as OMB Circular A-110)

- NIH cannot support the research unless it has assurance that its funds will be used appropriately, adequate documentation of transactions will be maintained, and assets will be safeguarded.

- Grantees must have in place accounting and internal control systems that provide for appropriate monitoring of grant accounts to ensure that obligations and expenditures are reasonable, allocable and allowable.

- System must be able to identify large unobligated balances, accelerated expenditures, inappropriate cost transfers, and other inappropriate obligation and expenditure of funds.

Financial Management

Agency Requirements

National Institute of Health – Grants Policy Statement

- Grantees must notify NIH when problems are identified.

- A grantee's failure to establish adequate control systems constitutes a material violation of the terms of the award.

  - Under these circumstances, NIH may include special conditions on awards or take any of the range of actions specified in Administrative Requirements – Enforcement Actions, as necessary and appropriate.

Financial Management

Summary

Compliance Requirement for Recipient Institution	A-21	A-110	A-133	Uniform Guidance	NSF	NIH
			Federal Source			
Costs charged to sponsored agreements are allowable, allocable, and reasonable	X	X*	X#	X	X	X
Costs are in compliance with regulations and/or terms & conditions of award	X	X*	X	X	X	X
Effective accountability and controls are in place	X	X	X+	X	X	X^
Adequate source documents	X	X	X	X	X	X

\# Must be compliant with A-21.

* A-110 requires written procedures.

\+ Permits the preparation of reliable financial statements and Federal reports.

^ Required to meet standards required for financial management systems.

Financial Management

Frequency

Expenditures recorded on sponsored projects should be reviewed **monthly**.

Expectations
- Demonstrate effective internal controls

- Timely discovery and correction of errors

- Good stewardship of the funding awarded to Auburn University

- Provide reasonable assurance that the costs charged to sponsored projects are allowable, are allocated based on relative benefit received, and are in accordance with applicable cost principles

- Budget to actual comparisons are monitored

Financial Management

Best Practices

- Source documentation is maintained for all financial transactions at central and/or departmental levels (*)

- The institution has a financial control system that limits costs charged to sponsored funds to costs allowable by that sponsor, in amounts that are properly allocable, and that do not exceed the sponsor's fair share of total program costs (*)

- Persons responsible for the initiation of direct charges to programs and persons responsible for the approval and payment of those charges are knowledgeable of and follow the policies regarding allowability of costs and differentiation of costs into direct or F&A cost categories (*)

(*) Source: Council on Governmental Relations, "Managing Externally Funded Research Programs: A Guide to Effective Management Practices"

Financial Management

Responsibilities of the PI – PI Handbook 2015
(Starting on Page 40)

Each Fund in Banner is assigned to a responsible person. For sponsored project funds, this person is the Principal Investigator. The PI may delegate some of the duties associated with financial management of the Fund to a business manager or other subordinate. *However, the PI assumes full responsibility for all activity on the Fund.*

The PI is responsible for ensuring that all disbursements from the Fund are:
- for the bona fide purpose of the fund;
- allowable per the terms of the award;
- authorized in accordance with University policies, State and Federal laws and regulations;
- charged to the appropriate account code; and
- fall within the available funding for the Fund.

Financial Management

Responsibilities of the PI – PI Handbook 2015

The PI is responsible for ensuring that:

- The Fund is reconciled on a timely basis, i.e., within 30 days of receiving the month-end report;

- immediate action is taken to resolve the errors or discrepancies noted during the report reconciliation and to follow up to ensure that errors are corrected;

- the Fund is updated for changes in authorized signers and other Fund information;

- file copies of supporting documentation for all activity processed on the Fund is maintained for at least three years after the final closeout of the project (unless required to maintain for a longer period of time based on sponsor requirements).

Financial Management

How

- Banner Admin vs. Self-Service Banner (SSB)
- Budget Queries
  - Banner Admin
  - SSB
- Other queries
- E-print Reports

Financial Management

Banner Admin	Self Service Banner
Same data, different front-end	
Special navigation required, very robust, multiple query options	Web-based, point and click, somewhat limited query options
Must know form names	No knowledge of forms required
General ledger access	No general ledger access
Can find PI, sponsor, indirect cost, start & end date information	No grant attribute information provided
Can query payroll details by grant or by employee	Provides payroll dollars, but not payroll data
Provides access to Finance, Research Accounting, HR, and Student information	Can query some modules, but others not available or limited

Financial Management

Banner Forms for Queries:

Fiscal year

FGIBDST – Organization Budget Status

FGITRND – Detail Transaction Activity

Project-to-date

FRIGITD – Grant Inception to Date

FRIGTRD – Grant Transaction Detail Form

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FGIBDST

Provides current fiscal year budget balance.

** For Contract/Grant funds, Revenue should be **excluded** **

- Enter Chart A
- Enter Fiscal Year
- Uncheck the *Include Revenue Accounts* box
- Enter Fund number only; leave Organization and Program codes blank when possible
- Next Block (Ctrl + Page Down or Block/Next from menu)

Financial Management

FGITRND

Provides current fiscal year expenditure details.

Option 1 – Type form name on main menu
- Enter Fiscal Year
- Enter Fund number only; leave Organization and Program codes blank when possible; if looking for transactions in a specific account code, enter Account code
- Next Block (Ctrl + Page Down or Block/Next from menu)
- Query Execute (F8 or Query/Execute from menu)

Option 2 – Access FGITRND from FGIBDST form
- From the FGIBDST form, click Options/Transaction Detail Information
- Expenditure details will appear

Financial Management

FRIGITD

Provides inception to date budget balance.

** Revenue should be **excluded** **

- Enter Chart A
- Enter the Grant number (or if you have the fund number, enter the fund number & the grant number will populate)
- Leave the Organization and Program Codes blank when possible
- Next Block (Ctrl + Page Down or Block/Next from menu)

Financial Management

FRIGTRD

Provides project expenditure information from inception-to-date or the date range specified by the user.

Option 1 – Type form name on main menu
- Enter Chart A
- Enter the Grant Number
- Enter the Date From and the Date To (can enter in MMDDYY format)
- Next Block (Ctrl + Page Down or Block/Next from menu)
- **HINT**: To exclude Revenue or any non-expenditure transactions, enter **>6%** in the **Account** field and **YTD** in the **Field** field. This will limit your query results to expenditures only.
- Query Execute (F8 or Query/Execute from menu)

Option 2 – Access FRIGTRD from FRIGITD
- From the FRIGITD form, click Options/Transaction Detail Information
- Expenditure details will appear

Financial Management

Budget Queries - SSB

The Budget Query link allows a user to review budget information for transactions entered through Banner Finance. A user may build or retrieve three different types of queries:

- Budget Status by Account
- Budget Status by Organizational Hierarchy
- Budget Quick Query

Financial Management

Budget Status by Account

- Detail by Account

- Transaction detail

- Document detail – invoice or purchase order

Financial Management

Budget Status by Organizational Hierarchy

- Allows you to review budget information for organizations

- May be more useful for extracting departmental information than for budget queries of individual awards

- Can use Organization code hierarchy to create higher level queries

Financial Management

Budget Quick Query

- Allows you to view budget information by account for the Fiscal Period and Year-to-Date

- Parameters available for this query are Adjusted Budget, Year-to-Date, Commitments, and Available Balance

- Will not allow you to drill down for more detail

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Other Queries

- FTMFUND – Fund Code Maintenance

- FRMFUND – Research Accounting Fund Maintenance

- FRAGRNT – Grant Maintenance

- FRIPSTG – Grant Personnel Inquiry

- FRIASTG – Grant Agency Inquiry

- FRIORGH – Grant Organization Inquiry

- FRIGRNT – Grant Code Inquiry

Financial Management

FTMFUND

- Fund and grant number
- Type of award
- Default Organization and Program codes

- Can access grant information (**FRAGRNT**) and indirect cost information (**FRMFUND**) from **Options** on the menu bar

Financial Management

FRMFUND

- Fund and grant number

- Indirect cost basis (MTDC, TDC, TPC, …)

- Indirect cost recovery FOPs

Financial Management

FRAGRNT

- Grant number
- Long title and short title
- Sponsor
- PI and Co-PI
- Start and end dates
- Final financial report due date
- Award amount
- Cost sharing provided to date
- Field of Science code
- CFDA number
- Sponsor ID

** Must use Next Block (or Ctrl + Page Down) to populate info

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FRIPSTG

- List of grants by PI Banner ID number
- Grant number
- Grant name
- Award amount

- Can access grant information (**FRAGRNT**) and grant budget query (**FRIGITD**) from **Options** on the menu bar

- Enter PI Banner ID, then Next Block (or Ctrl + Page Down)

Financial Management

FRIASTG

- List of grants by Sponsor Banner ID number
- Grant number
- Grant name
- Start Date
- Award amount

- Can access grant information (**FRAGRNT**) and grant budget query (**FRIGITD**) from **Options** on the menu bar
- Can use drop down arrow to look up Sponsor ID. Use wildcard, execute query, then double click to bring ID back to FRIASTG form.

- Enter Sponsor Banner ID, then Next Block (or Ctrl + Page Down)

Financial Management

FRIORGH

- List of grants by Organization code
- Grant number
- Grant name
- Start Date
- Award amount

- Can access grant information (**FRAGRNT**) from **Options** on the menu bar
- Can use drop down arrow to look up Organization code
- Can extract to Excel spreadsheet from **Help** on the menu bar

Financial Management

FRIGRNT

- Multiple query options; use wild card
- Grant number
- PI ID
- Sponsor
- Start and end dates
- Responsible department

- Can extract to Excel spreadsheet from **Help** on the menu bar

Financial Management

e-print Reports

- Run after each month-end
- **Finance** and HR reports
- Log in from Finance tab of AUAccess

- FZOGITD – Grant Fund History, sorted by Grant
- FZOGITD_PI – Grant Fund History, sorted by PI
- FZODOS2_CG – Departmental Operating Summary – C/G
- FZODOS3 – Departmental Operating Summary – CG by PI

- Labor distribution by Fund
- Labor distribution by Org
- Labor redistribution reports (for Salary/Wage transfers)

Financial Management

FZOGITD

- Use instead of FRRGITD
- Sorted by Grant number
- Combines data found on three different forms in Banner Admin (FRAGRNT, FTMFUND, FRMFUND)
- Total for each account code
- Subtotals by budget pool
- Includes default Organization and Program codes, to compare against actual Organization and Program codes to detect errors

Financial Management

FZOGITD_PI

- Same report as FZOGITD
- Sorted by **Principal Investigator first and last name** instead of grant number
- Do not have to remember grant or fund numbers
- Available beginning with the 3/31/12 month end

Financial Management

FZODOS2_CG

- Fund and Grant numbers
- PI
- Budget
- Current month, fiscal year-to-date, and project-to-date expenditures
- Grant end date
- One line per grant
- Uses Organization code hierarchy

Financial Management

FZODOS3

- Same report as FZODOS2_CG
- Sorted by **Principal Investigator first and last name** instead of grant number
- Do not have to remember grant or fund numbers
- Available beginning with the 4/30/12 month end

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Financial Management

Review

Banner Admin budget queries and transaction detail queries
- FGIBDST, FGITRND; FRIGTRD, FRIGTRD

SSB budget queries
- Budget Status by Account, Budget Status by Organization Hierarchy, Budget Quick Query

Other Banner Admin queries
- FTMFUND, FRMFUND, FRAGRNT, FRIPSTG, FRIASTG, FRIORGH, FRIGRNT

e-print Reports
- FZOGITD, FZOGITD_PI, FZODOS2_CG, FZODOS3

Financial Management

Sponsored Funds

- Is the cost allowable?
- Is the cost budgeted?
    - If not, is prior approval required?
- Is the cost normally a direct cost or an indirect cost?
    - Is there an unlike circumstance?
- Is the cost allocated correctly?
- Is the cost recorded correctly?
- Did the person paid from the fund **work** on the fund during the pay period?
- Was the expenditure **incurred** during the period of performance?
- If near the end of the project – was the item **received** and **in use** before the end of the project period?
- Who is our sponsor?

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Financial Management

Account codes to review in more detail:

- 70050 – Cell Phones & Push to Talk
- 70070 – Postage
- 70080 – Telephone/Telegraph
- 70350 – Business Meals
- 70360 – Guest Meals
- 70550 – TES-Admin/Clerical
- 70655 – Individual Memberships
- 70780 – Office Printing
- 70835 – Subscriptions
- 70845 – Other General Admin Expenses
- 70850 – Books/Periodicals/Publications
- 70851 – Copying
- 70935 – Office Supplies
- 71000 – Non-Capital Computer Equipment
- 71150 – Computer Supplies
- 71160 – Computer Software Maintenance/Renew

Grant Inception to Date FRIGITD 8.4.0.1 (PROD)

Chart of Accounts:	A ▼	**Grant:**	G00005789 ▼ USDA-2010-34605-20651-N	**Grant Year:**	
Index:	▼	**Fund:**	▼	**Organization:**	▼	☐ **Fund Summary**
Program:	▼	**Activity:**	▼	**Location:**	▼	☐ **Hierarchy**
Account Type:	▼	**Account:**	▼	**Account Summary:**	All Levels ▼	☐ **By Sponsor Account**
Date From (MM/YY):	10 / 90	**Date To (MM/YY):**	10 / 12		☐ **Include Revenue Accoun**

Account Type			Adjusted Budget	Activity	Commitments	Available Balance
600	L	Salaries	37,920.00	0.00	0.00	37,920.00
60125	L	Faculty Summer Salary	0.00	6,706.44	0.00	-6,706.44
60200	L	Professional Non-Faculty Salary FT	0.00	20,888.89	0.00	-20,888.89
620	L	Employee Benefits	12,397.43	0.00	0.00	12,397.43
62090	L	Fringe Rate Expense-Full Time	0.00	8,022.10	0.00	-8,022.10
700	E	Other Operating Expenses	9,682.57	0.00	0.00	9,682.57
70150	E	Building Repairs & Maintenance	0.00	82.87	0.00	-82.87
70270	E	Individual Out-of-State Travel	0.00	782.32	0.00	-782.32
70835	E	Subscriptions	0.00	45.00	0.00	-45.00
70940	E	Lab & Classroom Supplies	0.00	20,626.34	3,290.80	-23,917.14
71150	E	Computer Supplies	0.00	628.95	0.00	-628.95
		Net Total:	60,000.00	57,782.91	3,290.80	-1,073.71

Grant Inception to Date FRIGITD 8.4.0.1 (PROD)

Chart of Accounts:	A	**Grant:** G00006344 ▾ AL DHR-AGREE 4153-FY12	**Grant Year:**
Index:		**Fund:** 376342 ▾	**Organization:**	☐ **Fund Summary**
Program:		**Activity:**	**Location:**	☐ **Hierarchy**
Account Type:		**Account:**	**Account Summary:** All Levels	☐ **By Sponsor Account**
Date From (MM/YY): 10 / 90		**Date To (MM/YY):** 10 / 12		☐ **Include Revenue Accounts**

Account Type			Adjusted Budget	Activity	Commitments	Available Balance
70550	E	TES-Admin/Clerical	0.00	19,380.99	0.00	-19,380.99
70555	E	TES- Other	0.00	21,089.13	0.00	-21,089.13
70650	E	Institutional Memberships	0.00	0.00	0.00	0.00
70700	E	Job Vacancy Advertisements	0.00	195.00	0.00	-195.00
70750	E	Subcontracts <= 25K	0.00	75,000.00	0.00	-75,000.00
70760	E	Subcontracts > 25K	0.00	403,929.73	447,468.27	-851,398.00
70780	E	Office Printing	0.00	566,062.93	0.00	-566,062.93
70790	E	Foreign Subcontracts <=25K	0.00	51.74	0.00	-51.74
70805	E	AU Hosted Conference Meals	0.00	118.89	0.00	-118.89
70845	E	Other General Admin Expenses	0.00	2,125.00	0.00	-2,125.00
70935	E	Office Supplies	0.00	39.00	0.00	-39.00
70940	E	Lab & Classroom Supplies	0.00	201.73	0.00	-201.73
70945	E	Other Expendable Supplies	0.00	29,844.79	710.66	-30,555.45
71000	E	Non-Capital Computer Equipment	0.00	72,542.55	0.00	-72,542.55

Net Total:	3,015,235.00	2,281,420.11	448,178.93	285,635.96

File Edit Options Block Item Record Query Tools Help

Grant Inception to Date FRIGITD 8.4.0.1 (PROD) ░░░

Chart of Accounts: A ▼	**Grant:** G00004883 ▼ NSF-HRD-0929268	**Grant Year:**
Index: ▼	**Fund:** 200289 ▼	**Organization:** ▼	☐ Fund Summary
Program: ▼	**Activity:** ▼	**Location:** ▼	☐ Hierarchy
Account Type: ▼	**Account:** ▼	**Account Summary:** All Levels ▼	☐ By Sponsor Account
Date From (MM/YY): 10 / 90	**Date To (MM/YY):** 10 / 12		☐ Include Revenue Accounts

Account Type			Adjusted Budget	Activity	Commitments	Available Balance
70055	E	Express Mail	0.00	14.17	0.00	-14.17
70060	E	Freight	0.00	77.81	0.00	-77.81
70120	E	On-Campus Space Rental	0.00	838.00	0.00	-838.00
70200	E	Building Materials	0.00	70.71	0.00	-70.71
70250	E	Individual Travel Airfare	0.00	3,319.79	0.00	-3,319.79
70265	E	Individual In-State Travel	0.00	269.79	0.00	-269.79
70270	E	Individual Out-of-State Travel	0.00	10,537.97	0.00	-10,537.97
70280	E	Individual Registration Fee-Travel	0.00	2,405.00	0.00	-2,405.00
70285	E	Individual Same Day Meal Allowance	0.00	11.25	0.00	-11.25
70290	E	Individual Vehicle Rental	0.00	137.57	0.00	-137.57
70360	E	Guest Meals	0.00	2,151.42	0.00	-2,151.42
70525	E	Professional Services	0.00	22,347.30	0.00	-22,347.30
70555	E	TES- Other	0.00	135,162.60	0.00	-135,162.60
70750	E	Subcontracts <= 25K	0.00	25,000.00	25,000.00	-50,000.00

	Net Total:	667,909.00	449,743.64	25,000.00	193,165.36

Press Key Dup Record for Grant Detail Transactions

Record: 12/?   ...   <OSC>

Grant Inception to Date FRIGITD 8.4.0.1 (PROD)

Chart of Accounts: A ▼	**Grant:** G00004373 ▼ COTTON-08-384SE-R1	**Grant Year:**
Index: ▼	**Fund:** 366503 ▼	**Organization:** ▼	☐ Fund Summary
Program: ▼	**Activity:** ▼	**Location:** ▼	☐ Hierarchy
Account Type: ▼	**Account:** ▼	**Account Summary:** All Levels ▼	☐ By Sponsor Account
Date From (MM/YY): 10 / 90	**Date To (MM/YY):** 10 / 12		☐ Include Revenue Account

Account Type			Adjusted Budget	Activity	Commitments	Available Balance
62750	L	On-the-Job Injury	0.00	5.77	0.00	-5.77
700	E	Other Operating Expenses	18,025.00	0.00	0.00	18,025.00
70250	E	Individual Travel Airfare	0.00	576.20	0.00	-576.20
70265	E	Individual In-State Travel	0.00	440.25	0.00	-440.25
70270	E	Individual Out-of-State Travel	0.00	5,700.45	0.00	-5,700.45
70280	E	Individual Registration Fee-Travel	0.00	130.00	0.00	-130.00
70285	E	Individual Same Day Meal Allowance	0.00	863.97	0.00	-863.97
70290	E	Individual Vehicle Rental	0.00	4,488.68	0.00	-4,488.68
70776	E	Soil Testing Service-Internal Charg	0.00	459.00	0.00	-459.00
70850	E	Books/Periodicals/Publications	0.00	348.39	0.00	-348.39
70935	E	Office Supplies	0.00	263.00	0.00	-263.00
70940	E	Lab & Classroom Supplies	0.00	8,947.83	0.00	-8,947.83
71150	E	Computer Supplies	0.00	0.00	0.00	0.00
74130	E	Lab Equipment	0.00	2,104.32	0.00	-2,104.32
		Net Total:	37,000.00	45,357.32	0.00	-8,357.32

Press Key Dup Record for Grant Detail Transactions

Record: 22/22 | | | ... | | | <OSC> |

Financial Management

Cost Share Funds

- Has budget been loaded?
- Are cost share expenditures and sponsored expenditures occurring at about the same rate?
- What is the total match requirement?
- Are we meeting the match?
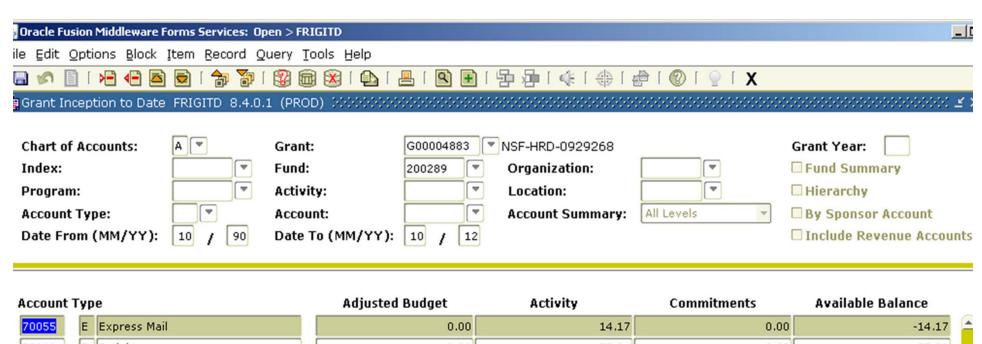- Is the cost allowable?
- Is the cost budgeted?
- Is the cost normally a direct cost or an indirect cost?
- Is the cost allocated correctly?
- Is the cost recorded correctly?
- Did the person paid from the fund *work* on the fund during the pay period?
- Was the expenditure *incurred* during the period of performance?
- If near the end of the project – was the item *received* and *in use* before the end of the project period?

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Third Party Match Funds

- Is the cost allowable?
- Is the cost budgeted?
- Is the cost normally a direct cost or an indirect cost?
- Is the cost allocated correctly?
- Is the cost recorded correctly?
- Did the person paid from the fund *work* on the fund during the pay period?
- Was the expenditure *incurred* during the period of performance?
- If near the end of the project – was the item *received* and *in use* before the end of the project period?

Financial Management

Program Income Funds

- Is the cost allowable?
- Is the cost budgeted?
- Is the cost normally a direct cost or an indirect cost?
- Is the cost allocated correctly?
- Is the cost recorded correctly?
- Did the person paid from the fund **work** on the fund during the pay period?
- Was the expenditure **incurred** during the period of performance?
- If near the end of the project – was the item **received** and **in use** before the end of the project period?
- Has all income been collected and deposited?
- Has budget been loaded?
- Has all income been expended?

Financial Management

Program Income Funds

There are two ways in which program income funds can be deposited and the budget increased:

- The department sends the checks to Contracts and Grants Accounting to deposit along with a completed Budget Transfer Form equal to the total of the checks. Contracts and Grants Accounting will deposit the checks and load budget according to the Budget Transfer Form.

- The department deposits the income to the program income FOAP using the Collection Report/Receipt Voucher and sends a request to Contracts and Grants Accounting to increase the budget. The request must include a complete copy of the collection report, including copies of the checks, and a Budget Transfer Form equal to the deposited income. Contracts and Grants Accounting will then increase the budget.

Financial Management

Program Income Funds

If program participants pay with a credit card, the department must send a copy of the Collection Report and credit card batch detail report to Contracts and Grants Accounting, along with a completed Budget Transfer Form. Budget will be loaded by Contracts and Grants Accounting.

Option Number 1 is the recommended method for depositing Program Income and loading budget.

Financial Management

Cost Transfers

It is extremely important that all expenditures be initially charged to the appropriate Fund.

OMB Circular A-21, Section C.4.b directs that:

"Any costs allocable to a particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience."

- Under no circumstances may expenditures be placed onto a sponsored fund for reasons of convenience or funding availability with the intention that they will be moved to the proper FOAP (FOAP/sponsored project that benefited from the expense) at a later date. Such "parking" of costs violates the costing guidelines and is strictly prohibited. For this reason, the project director and others involved in administering awards should seek to ensure that expenditures are always recorded correctly.

Financial Management

Cost Transfers

- In the event cost transfers become necessary, the general deadline for processing such transfers TO sponsored FOAPs is no later than **90 days after expenditure was incurred.**

- Cost transfers TO sponsored FOAPs after this period are generally not allowed, but may be permitted under extenuating circumstances.

- Cost transfers FROM sponsored FOAPs to unrestricted FOAPs will be processed regardless of when the expenditure was incurred.

- All cost transfers involving sponsored FOAPs are to be approved by Contracts and Grants Accounting.

Financial Management

Cost Transfers – Responsibilities

Principal Investigators (PIs) and his/her responsible department
- Make every effort to ensure expenditures are recorded correctly the first time and all expenditures are:
  - Allowable (allowed to be charged according to federal costing guidelines in 2 CFR, Part 220; Auburn University policies; and sponsor restrictions)
  - Reasonable (reflects the actions of a prudent person)
  - Allocable (the cost provides a direct benefit to the project)
  - Consistently treated (the same type of cost in like circumstances is treated the same across Auburn University)
- Review financial reports monthly to facilitate timely discovery and correction of errors
- Provide an adequate explanation of how the error occurred and how the project receiving the transfer was determined to be the correct one.

   Explanations such as "to correct error" or "to transfer to correct project" are insufficient.

Financial Management

Cost Transfers – Responsibilities

Principal Investigators (PIs) and his/her responsible department

- Avoid transfers which "spend down the award" or involve transfers from over-expended FOAPs to FOAPs with large balances, simply because "that's where the money is"
- Prepare appropriate documents in Self Service Banner, attach all supporting documentation, and submit them to Contracts and Grants Accounting for review

Contracts and Grants Accounting

- Review and approve or disapprove all cost transfers involving sponsored projects
- Review the justification for cost transfers over 90 days old and determine appropriateness of the transfers

Financial Management

Dean's Cost Share FOAPs

- Cost sharing at the Dean's level for each function (OR, IN, OS) used to capture project related expenditures not covered by the sponsor.

- Not given an original budget.

- Does not replace the normal cost sharing FOAPs specifically required for some projects

- **Why?**
    - Federal regulations require the accounting for sponsored projects separately.
    - Accounting for expenditures in the appropriate functional category (OR, IN, OS)

- **When?**
    - Project cost overruns

Financial Management

Dean's Cost Share FOAPs

- A fund is overspent by $4,538.53. The indirect cost rate is 48% MTDC. What is the amount of direct costs for the bottom line transfer?

- A fund is overspent by $3,803.98. The indirect cost rate is 25% TDC. What is the amount of direct costs for the bottom line transfer?

- A fund is overspent by $1,241.76. Indirect costs were waived. What is the amount of direct costs for the bottom line transfer?

- The **Debit** account for bottom line transfers is always **80000**.
- The **Credit** account for bottom line transfers is always **80010**.

- Program code for Dean's CS FOP should be the non-sponsored equivalent of the sponsored FOP:
    - 1000   1020
    - 2000, 2002 or 2004   2054
    - 3000   3010

Financial Management

Disallowed costs

- Disallowed or unallowable costs are costs specifically prohibited by Federal regulations or sponsor restrictions

- Costs that have been disallowed should not be transferred to the Dean's CS FOAP, since they should not be included in the base for the F&A calculation.

- Will be transferred to ICRE or other unrestricted FOAP.

- Debit and credit account codes are based on the original transaction.

Financial Management

Invoicing, Receivables, Financial Reporting to Sponsors

- Contracts and Grants Accounting Office is responsible for invoicing, financial reporting, and collections related to all sponsored projects

- Determined by the type of agreement and by sponsors' request.
  - Cost reimbursable agreement vs. fixed price agreement
  - Monthly, quarterly, or scheduled payments
  - Are duplicate vouchers required?

- Duplicate vouchers are supporting documentation, i.e. copy of voucher processed by PPS
  - Required by sponsors before payment is authorized
  - Forwarded to CGA by department administration staff
  - Keep a copy for your records
  - Impact of electronic processing / document imaging

Financial Management

Invoicing, Receivables, Financial Reporting to Sponsors

- Invoices are PC generated
- If DVs are required, balance and tie back to invoice
- Record as University receivable before distributing
    - Forms FRIGITD and FRIGTRD as a guide
    - Review expenditures

- Payments should be processed by CGA. If check is mailed to your office, please forward to CGA.

Auburn University

CONTRACTS AND GRANTS ACCOUNTING
208 M. WHITE SMITH HALL
381 MELL STREET
AUBURN UNIVERSITY, AL 36849-5110

INVOICE NO.	23 PARTIAL [X] FINAL [ ]
CONTRACT:	Subcontract No. AC 70067 O

TO:

Savannah River Nuclear Solutions
Accounts Payable
P.O. Box 6809
Aiken, SC 29804-6809

A.U. FUND NO(S):	247835 13051
A.U. FUND NAME:	SRNS-AC 70067 O
CONTRACT AMOUNT: $328,734.00	CONTRACT PERIOD: 06/05/09 - 06/01/13

EXPENDITURE CATEGORY	CURRENT PERIOD 10/1/12 - 12/31/12	CUMULATIVE
SALARIES AND WAGES	$ 6,429.80	$ 134,665.92
EMPLOYEE BENEFITS	68.82	3,191.82
MATERIALS AND SERVICES	152.86	63,204.81
TRAVEL	194.33	29,647.62
MODIFIED TOTAL DIRECT COSTS	6,845.81	230,710.17
INDIRECT COSTS (46% MTDC)	3,149.02	106,126.75
EQUIPMENT	0.00	0.00
TOTAL PROJECT COSTS	9,994.83	336,836.92
LESS EXCESS COSTS	(8,102.92)	(8,102.92)
TOTALS	$ 1,891.91 **Please Pay This Amount**	$ 328,734.00

(TERMS: NET 30)

REMARKS:

1) Duplicate expenditure vouchers are attached.
2) EFT Payment Information:
   Bank Name: Regions Bank
   Account Name: Auburn University - Main Depository
   Routing Number: 0620 0001 9
   Account Number: 07668430
3) Our records indicate payment for Invoice No. 22 dated 10/12/12 in the amount of $26,150.99 has not been received. Please let us know the nature of the problem regarding non-payment.

CONTACT PERSON FOR THIS INVOICE   Gina Bailey (334) 844-6293 / gina.bailey@auburn.edu

"I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE ALL EXPENDITURES REPORTED (OR PAYMENTS REQUESTED) ARE FOR APPROPRIATE PURPOSES AND IN ACCORDANCE WITH THE SUBJECT CONTRACT AND PAYMENT THEREFOR HAS NOT BEEN RECEIVED."

SIGNATURE:

DATE REPORT SUBMITTED: February 25, 2013

TYPED NAME: LARRY HANKINS	TELEPHONE: 334-844-4847	FEIN: 1-636000724-A1
DIRECTOR, CONTRACTS AND GRANTS ACCOUNTING		

PLEASE ENCLOSE "REMITTANCE COPY" WITH YOUR CHECK

Auburn University

CONTRACTS AND GRANTS ACCOUNTING
208 M. WHITE SMITH HALL
381 MELL STREET
AUBURN UNIVERSITY, AL 36849-5110

INVOICE NO.	2
	PARTIAL X FINAL

TO: Dr. Byunggook Kim
Samsung Electronics Co., Ltd.
San 16 Banwol-Dong
Hwaseong-City
Gyeonggi-Do 446-711
Korea

CONTRACT:	Modeling, Analysis and Minimization of Line Edge Roughness in Electron-beam Lithographic Process
A.U. FUND NO(S):	247602 13051
A. U. FUND NAME:	SAMSUNG-LINE EDGE ROUGHNESS
CONTRACT AMOUNT:	$99,398.00
FIXED PRICE	

CONTRACT PERIOD:
9/1/12 - 8/31/13

EXPENDITURE CATEGORY	CURRENT PERIOD	CUMULATIVE
Payment Due Upon Project Start Date		49,699.00
Payment Due Upon Reciept of Intermediate Report	49,699.00	49,699.00
Payment Due per Agreement		0.00
Payment Due Upon Reciept of Intermediate Report		0.00
Payment Due per Agreement		0.00
Payment Due Upon Reciept of Intermediate Report		0.00
	49,699.00	99,398.00
	Please Pay This Amount	
	(TERMS: NET 30)	

REMARKS:

Bank Information for payment:
   Regions Bank
   201 Milan Parkway
   Birmingham, AL 35211
   RTN/ABA #:   062000019
   Swift BIC: UPNBUS44XXX
   Account No.:   07668430

CONTACT PERSON FOR THIS INVOICE   Jessica Gardner (334) 844-6189 / jaa0019@auburn.edu

"I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE ALL EXPENDITURES REPORTED (OR PAYMENTS REQUESTED) ARE FOR APPROPRIATE PURPOSES AND IN ACCORDANCE WITH THE SUBJECT CONTRACT AND PAYMENT THEREFOR HAS NOT BEEN RECEIVED."

SIGNATURE:

DATE REPORT SUBMITTED: February 25, 2013

TYPED NAME: LARRY HANKING	TELEPHONE:	FEIN: 1-636000724-A1
DIRECTOR, CONTRACTS AND GRANTS ACCOUNTING	334-844-4847	

PLEASE ENCLOSE "REMITTANCE COPY" WITH YOUR CHECK

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page	of
United States Department of Agriculture	58-6420-0-477	1	1 pages

3. Recipient Organization (Name and complete address including Zip code)

Auburn University, Contracts and Grants Accounting, 208 M White Smith Hall, Auburn University, AL 36849-5110

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
065470972	63-6000724	361136	X Quarterly / Semi-Annual / Annual / Final	X Cash ☐ Accrual

8. Project/Grant Period		9. Reporting Period End Date (Month, Day, Year)
From: (Month, Day, Year) 5/1/10	To: (Month, Day, Year) 4/30/15	

10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	45,102.79
b. Cash Disbursements	53,942.23
c. Cash on Hand (line a minus b)	(8,839.44)
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	77,076.00
e. Federal share of expenditures	53,942.23
f. Federal share of unliquidated obligations	0.00
g. Total Federal share (sum of lines e and f)	53,942.23
h. Unobligated balance of Federal funds (line d minus g)	23,133.77
Recipient Share:	
i. Total recipient share required	59,661.76
j. Recipient share of expenditures	35,999.43
k. Remaining recipient share to be provided (line i minus j)	23,662.33
Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Predetermined	46% MTDC	5/1/10		65,128.23	24,813.43	0.00
			g. Totals:		65,128.23	24,813.43	0.00

12. Remarks: *Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*

The A.U. contact person for this report is Ginger Philabaum at (334) 844-6184 or philgp@auburn.edu.

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number and extension)
Larry L. Hankins, Director, Contracts and Grants Accounting	334-844-4847
	d. Email address
	see Remarks above
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year)
	January 7, 2013

14. Agency use only:

Standard Form 425

REQUEST FOR ADVANCE OR REIMBURSEMENT

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED	Approved by Office of Management and Budget, No. 80-R0183	PAGE 1	OF 1 PAGES

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

USDA Forest Service
Albuquerque Service Center
Payments - Grants and Agreements

Email: asc_ga@fs.fed.us

Approved by Office of Management and Budget, No. 80-R0183

1. a. "X" one, or both boxes
TYPE OF PAYMENT REQUESTED
[ ] ADVANCE [X] REIMBURSEMENT
b. "X" the applicable box
[ ] FINAL [X] PARTIAL

2. BASIS OF REQUEST
[X] CASH
[ ] ACCRUAL

PAGE 1 OF 1 PAGES

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

11-CA-11330123-140

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

9

6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	8. PERIOD COVERED BY THIS REQUEST	
1-636000724-A1	361167 13075	FROM (month, day, year) 12/1/2012	TO (month, day, year) 12/31/2012

9. RECIPIENT ORGANIZATION

Name: Auburn University
Contracts and Grants Accounting
Number and Street: 208 M White Smith Hall
VPX983450353
City, State and ZIP Code: Auburn University, AL 36849-5110

10. PAYEE (Where check is to be sent if different than item 9)

Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES →	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)* 12/31/2012	$	$	$	$ 26,270.90
b. Less: Cumulative program income				N/A
c. Net program outlays *(Line a minus line b)*				26,270.90
d. Estimated net cash outlays for advance period				0.00
e. Total *(Sum of lines c & d)*				26,270.90
f. Non-Federal share of amount on line e				8,520.29
g. Federal share of amount on line e				17,750.61
h. Federal payments previously requested				16,009.65
i. Federal share now requested *(Line g minus line h)*				1,740.96
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			
	2nd month			
	3rd month			

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

13. CERTIFICATION

I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED January 4, 2013
	TYPED OR PRINTED NAME AND TITLE Larry L. Hankins, Director Contracts and Grants Accounting	TELEPHONE (Area Code, Number, Extension) (334) 844-4847

Remarks:

1. The contact person for this report is Ginger Phillabaum at (334) 844-6184 or phillgp@auburn.edu.
2. Copy sent to Rachel T. Daniel, A.U., for ACH information.
3. E-mail copy sent to Kristina Connor, U.S. Forest Service Program Manager.

This space for agency use

270-102

STANDARD FORM 270 (7-76)
Prescribed by Office of Management and Budget
Cir. No. A-110

Financial Management

Contracts and Grants Accounting

Accounting Teams

Create Team

Bill Pearce	4-6193
Dorothy Cordell	4-6188

Federal Team

Beth Morgan	4-6190
Melissa Mapp	4-6191
Amy Kast	4-6184

State/Other Team

Melissa Martin	4-6192
Jessica Gardner	4-6189
Andrea Singleton	4-6187
Thomas Straub	4-6144

Financial Assistants

Melanie Cosby	4-6183
Wilhelmina Pitts	4-6194
Laura Griffiths	4-4847