

# SPONSORED PROGRAM ACCOUNTING

Louisiana State University  
Office of Accounting Services

# Who We Are

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# When Does Post Award Administration Begin?

- Once an award is made, it is sent from OSP to SPA
- Pertinent information is loaded on the Chart of Accounts (COA)
- The budget is loaded into the General Ledger System (GLS)
- An account number is assigned
- Spending on the project can begin

# Account Number Structure

Funds must be segregated by source and function. Each agreement must have its own account number which allows for the proper accounting, reporting, and auditing of funds. Normally, only one account number is established for each agreement.

	XXX-XX-XXXX	
ZXX-XX-XXXX	Campus – Baton Rouge is Campus 1	
XZZ-XX-XXXX	Location – Engineering Services is 127	
XXX-ZZ-XXXX	Department	
	<ul style="list-style-type: none"><li>• 10 – Chemical</li><li>• 15 – Civil &amp; Environmental</li><li>• 20 – Electrical &amp; Computer</li><li>• 30 – Construction Management &amp; Industrial</li><li>• 40 – Mechanical</li><li>• 45 – Petroleum</li></ul>	
XXX-XX-ZXXX	Source of Funds	
	<ul style="list-style-type: none"><li>• 0 – State Appropriations</li><li>• 4 – State &amp; Local Sponsored Agreements</li><li>• 5 – Federal Sponsored Agreements</li><li>• 6 – Private Sponsored Agreements, University Foundation accounts and gifts to the University</li><li>• 7 – State Match University Foundation Accounts and Endowments</li><li>• 8 – Program Income</li><li>• 9 – Tech Transfer or Rebate</li></ul>	
XXX-XX-XZXX	Function (The function is important for cost sharing documentation, financial statement presentation, and the Facilities & Administrative Costs calculation).	
	<ul style="list-style-type: none"><li>• 0 – Instruction</li><li>• 1 – Research</li><li>• 2 – Public Service</li><li>• 3 – Academic Support</li><li>• 4 – Student Services</li><li>• 5 – Institutional Support</li><li>• 6 – Operation and Maintenance of Plant</li><li>• 7 – Scholarships and Fellowships</li><li>• 8 – Auxiliary Enterprises</li><li>• 9 – Transfer</li></ul>	
XXX-XX-XXZZ	Sequential	

# What Services Does SPA Provide?

- Audits expenditures on monthly ledgers for allowability
- Prepares and submits invoices and financial reports to sponsors
- Requests property and invention certifications from PIs; PIs submit to Office of Intellectual Property; OIP forwards to SPA for submission of reports to sponsors
- Provides guidance pertaining to allowability of expenditures, sponsor guidelines, and university policy and procedure
- Audits and approves cost transfers, including personnel forms

# What Services Does SPA Provide? (continued)

- Provides final review of subcontractor invoices prior to submission to Accounts Payable for payment
- Requests progress reports for DEQ , DNR, and other applicable agreements for submission with the invoice
- Liaison with administrative contacts for close out of sponsored agreements

## Cost Reimbursable (CR) vs. Fixed Price (FP)

- Both types have beginning and expiration dates.
- Both types have budgets.
- Both types are treated consistently during the award period.

# Cost Reimbursable (CR)

- CR agreements are invoiced based on costs incurred, using the expenditures posted to the ledger in the previous month, at a frequency specified in the award document.
- All expenditures associated with the project must be charged to the account.
- All goods and services must be received prior to the expiration date of the project.
- Unexpended funds are returned or not invoiced to the sponsor and are not available for use after the expiration date.
- Be conscientious of invoice deadlines and coordinate with the assigned SPA Analyst

# Fixed Price (FP)

- FP agreements are normally invoiced on a completion of task basis or at points in time.
- Once the project is complete, no more than 10% of the funds should remain unexpended.
- The PI has up to three years to spend remaining funds.
- See FASOP AS-08.

# Unallowable Direct Costs

- Office Supplies
- Maintenance & Repair
- Administrative Salaries
- Copier Rental/Maintenance
- Monthly Telephone Line Charges
- Utilities
- General Purpose Software & Equipment
- Entertainment
- Subcontracts not in the approved budget
- Proposal Development Costs

# Cost Sharing

- Defined as that portion of sponsored project costs not borne by the project's sponsor
- Cost sharing is not allowed unless required by the Request for Proposals (RFP)
- Salary cost sharing is documented via Personnel Activity Reports (PARs)
- All cost sharing must be met during the period of the sponsored project

# Contact SPA

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<http://www.fas.lsu.edu/AcctServices/spa>