

Monitoring Federal Awards Guidelines

Federal Awards are subject to the Uniform Guidance (2 C.F.R. Part 200) which established guidance for the management and administrative requirements over federal funds. As a recipient of federal funds LSU Health Sciences New Orleans (LSUHSC-NO) is responsible for the efficient and effective administration of the Federal award through the application of sound management practices. A link to the Uniform Guidance can be found on the LSUHSC-NO Sponsored Projects Accounting website at:

https://www.lsuhsoc.edu/administration/accounting/sponsored_projects_links_pathways.aspx

Departments are responsible to ensure that expenditures and revenues are allowable and applied appropriately to the correct PeopleSoft Project for each Federal Award. The following Uniform Guidance will help provide guidance on the allocation and allowability and of cost.

- 200.403 Factors Affecting Allowability of Cost
- 200.404 Reasonable cost
- 200.405 Allowable cost
- 200.413 Direct cost
- 200.414 Indirect cost

Federal Sponsoring Agencies will also provide various guidance on allowability of cost under websites made available to you. These guidelines should be reviewed and adhered to as well.

There are various BI Publisher reports available to Departments at LSUHSC-NO to assist in reviewing and monitoring activity posting to federal award projects. The following suggested BI Publisher report provides the revenue, expenses and balances on federal award projects:

- ZZGLX021 BU Summary Report All Groups – provides budget, expenditure, open commitment and project balance

Example of BI Publisher Report ZZGLX021

LSUNO Summary Report						Run Date & Time: 7/30/2021 17:45:09 PM		As of Period: 12 Year: 2021		
Acct	Description	A Prior YR Budg Bal	B Current YR Budg Adj	C Current YR Budg Bal	D Current Period Actual	E Fiscal YTD Actuals	F Project to Date Actuals	G Open Commitments	H Actuals plus Commitments	I Surplus/(Deficit) Budget Balance Available
Dept:1497600 - M S-Multidisciplinary		Fund:113		Program:00001		Class:20200				
Proj: 1497600-966X-XXXX-XXXX-XXXX		F&A%: 8		Pl:		Reff: HRSA		Awd Title: MODEL STATE SUPPORTED AHEC		
CFDA 93.107						2U77HP03041-21-00				
Document No. 2021HP299C3										
420110	Federal Sponsored Programs	(95,455.00)	0.00	(95,455.00)	(17,438.36)	(67,374.92)	(67,374.92)	0.00	(67,374.92)	(28,080.08)
	Bud Level 42	(95,455.00)	0.00	(95,455.00)	(17,438.36)	(67,374.92)	(67,374.92)	0.00	(67,374.92)	(28,080.08)
Revenue		(95,455.00)	0.00	(95,455.00)	(17,438.36)	(67,374.92)	(67,374.92)	0.00	(67,374.92)	(28,080.08)
Total Revenues		(95,455.00)	0.00	(95,455.00)	(17,438.36)	(67,374.92)	(67,374.92)	0.00	(67,374.92)	(28,080.08)
530000	Operating Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Bud Level 53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540000	Supplies	12,892.00	0.00	12,892.00	0.00	0.00	0.00	0.00	0.00	12,892.00
540103	Taggable-Computer Hardware	0.00	0.00	0.00	0.00	2,203.00	2,203.00	0.00	2,203.00	(2,203.00)
546700	Office Supplies	0.00	0.00	0.00	0.00	146.15	146.15	0.00	146.15	(146.15)
547200	Other Supplies	0.00	0.00	0.00	0.00	1,044.21	1,044.21	0.00	1,044.21	(1,044.21)
	Bud Level 54	12,892.00	0.00	12,892.00	0.00	3,393.36	3,393.36	0.00	3,393.36	9,498.64
550000	Professional Services	75,492.00	0.00	75,492.00	0.00	0.00	0.00	0.00	0.00	75,492.00
557000	Subcontract & Consor-Spon Proj	0.00	0.00	0.00	6,607.39	70,317.49	70,317.49	0.00	70,317.49	(70,317.49)
	Bud Level 55	75,492.00	0.00	75,492.00	6,607.39	70,317.49	70,317.49	0.00	70,317.49	5,174.51
Direct Expenses		88,384.00	0.00	88,384.00	6,607.39	73,710.85	73,710.85	0.00	73,710.85	14,673.15
590000	Facility & Admin Costs Recover	7,071.00	0.00	7,071.00	0.00	0.00	0.00	0.00	0.00	7,071.00
592000	F & A Costs Recov-Departments	0.00	0.00	0.00	0.00	70.58	70.58	0.00	70.58	(70.58)
595000	F & A Costs Recov-Admin	0.00	0.00	0.00	0.00	144.21	144.21	0.00	144.21	(144.21)
597000	F & A Costs Recov-Use Allow	0.00	0.00	0.00	0.00	56.67	56.67	0.00	56.67	(56.67)
	Bud Level 59	7,071.00	0.00	7,071.00	0.00	271.46	271.46	0.00	271.46	6,799.54
Indirect Expenses		7,071.00	0.00	7,071.00	0.00	271.46	271.46	0.00	271.46	6,799.54
Total Expenses		95,455.00	0.00	95,455.00	6,607.39	73,982.31	73,982.31	0.00	73,982.31	21,472.69
Total for Project: 149760129B		0.00	0.00	0.00	(10,830.97)	6,607.39	6,607.39	0.00	6,607.39	21,472.69

Projects Pending Extensions:

Awards and/or contracts that are not fully executed are not considered an authorized extension in accordance with Uniform Guidance 200.344. These projects will continue to be included in the Payroll Errors Reports and Projects Posting after End Date reports until the expenditures are either moved off or the fully executed agreement has been provided to Sponsored Projects Accounting.

Close Out on Federal Awards:

Uniform Guidance 200.344 (B) states unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award.

Sponsored Projects Accounting provides departments with various reports to bring attention to expenditures posting on projects after the end date. The departmental fiscal agent is responsible to review these reports and take the appropriate corrective action.

The reports Sponsored Projects Accounting provides are:

- Payroll Error Reports – This report will list employee ID for personnel posting after end date of a project/award
- Reports for projects with expenditures posting after the end date- This report includes all expenditures posting after the end date, direct and indirect expenditures

Escalation to Close:

Sponsored Projects Accounting provides regular reports to departments indicating federal award projects with expenditures beyond the allowable budget and beyond 90 days. Federal award projects that continue to repeatedly appear on this report will result be escalated to the Principal Investigator, Department Head and Dean's Office for resolution. Sponsored Projects Accounting reserves the right to process a journal entry to remove the unallowable expenditures off the project and on to the departmental residual balance chartstring to ensure compliance with the Uniform Guidance.