

Sponsored Projects Accounting (SPA)

November 2015

Review:

1. SPA Office – Post-Award
 - System Administration
 - Fiscal Monitoring
 - Accounts Receivable and Special Projects
2. Information in Banner
3. SPA's systems/databases
4. Brief overview of Federal Regulations

Definition:

- **Sponsored Research Administration** – the office(s) that sits between the researcher and the sponsor and has responsibilities to both entities. A key role of the office(s) is to respond to the expectations of both the researcher and the sponsor.

Overview:

Early Days of Research Administration

- Outbreak of World War II increased federal funding to colleges & universities from \$15 million to \$1.3 billion by 1966
- Number of research offices grew also – almost three times as many offices est'd during 1961-1970 than in 1945-1960
- Higher Education recognized the need for “establishment of wide and stable policies for the management of research”
- The era of increased regulation was on its way as indicated by the Executive Branch - Bureau of the Budget Report in 1966
- The report attempted to identify administrative procedures which fostered excellent research, assisted in strengthening the institutions engaged in federally funded research, and guarantee prudent stewardship of public funds

Overview:

Increased Regulations, Focus on Compliance

- 1970 and 1980s saw the period of greatest growth in regulations and compliance activity
- Research administration expanded role and now included ensuring implementation of all sponsor requirements and assisting with the closeout activities
 - OMB Circular A-21, Cost Principles for Educational Institutions(1958, 1979, 1980s)
 - OMB Circular A-110, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (1976)
 - Single Audit Act 1984, implemented in 1985 via OMB Circular A-133, Audits of State, Local Governments and Non-Profit Organizations
 - Uniform Guidance 2 CFR 200, implemented in 2014 will supersede the requirements previously stated in the OMB Circulars.
- The growth & complexity of regulations continued into the 1990s
- Today's focus: compliance and electronic research administration

Overview:

Duties and Responsibilities

Sponsored Projects Accounting, a group of professional accountants and support staff within Administration and Finance focused on customer service, will assist the University by providing technical accounting support through financial reporting, transaction processing expertise, and interpretation of governmental regulations, thereby ensuring the data integrity of the financial information of the University.

We are uniquely positioned to provide financial accounting services to our internal customers within the context of the requirements of our external sponsors and auditors.

source: Sponsored Projects Accounting website (spa.nmsu.edu)

Overview

- SPA reports to the Controller under Administration and Finance
- Post Award Administration – is responsible for what happens after the proposal is submitted and the award is made

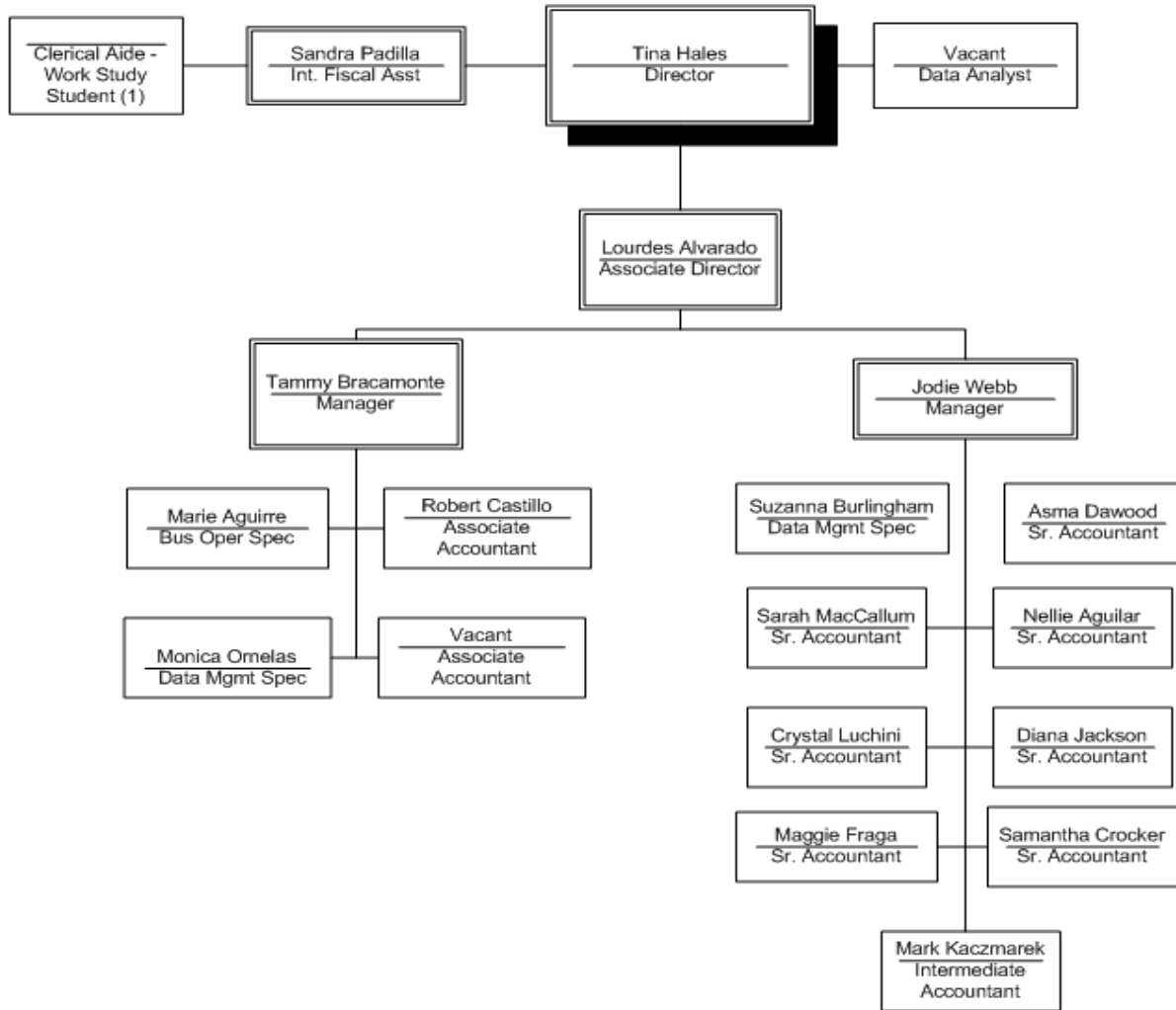
Facts:

- SPA creates and manages restricted funds in Banner Finance for grants, cooperative agreements, federal and county appropriations and gifts
 - Banner refers to the restricted accounts as G's and they are assigned G#'s
 - The G#:
 - ties to a fund(s)
 - the fund(s) tie back to an index(es)

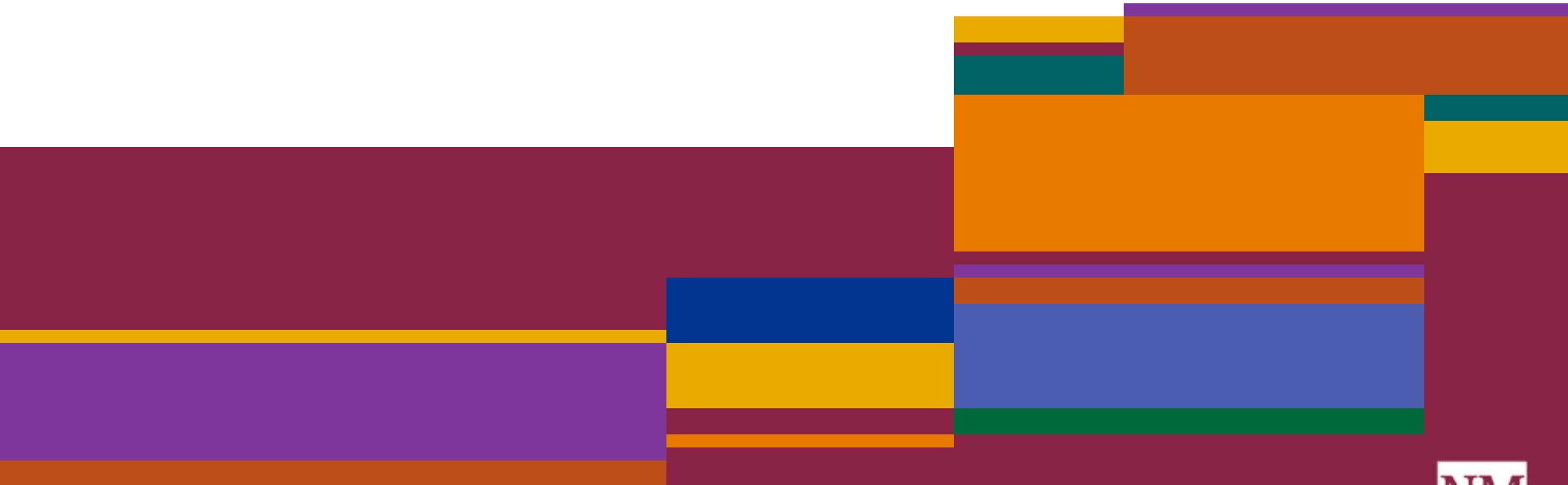
SPA's G Numbering System

Area	G#	Fund #	Cost Share Fund #
Main	GR000XXXX	60XXXX	65XXXX
Alamo	GR00200XX	24XXXX	25XXXX
Carlsbad	GR00300XX	34XXXX	35XXXX
Dona Ana	GR00400XX	44XXXX	45XXXX
Grants	GR00500XX	54XXXX	55XXXX
PSL	GRP00XXXX	80XXXX	85XXXX
Financial Aid	GRB00XXXX	Same as above	N/A
Federal/State	GRF00XXXX GRS00XXXX	Same as above	N/A

Sponsored Projects Accounting February 2015



Sponsored Projects Accounting System Administration



System Administration:

- Responsibilities include:
 - Establishing new awards/modifications/revisions in Banner Finance
 - Establishing award budgets
 - Establishing subrecipient award encumbrances
 - Attaching the award electronic file in Banner BDMS
 - Office of Grant and Contract liaisons
 - Record Retention and Archives

System Administration - Awards

Award/Modifications/Drops

1. Office of Grants & Contracts (OGC) Checklist
2. New Fund Number Request Form(s)
3. Grant Contract Administration (GCA) form
4. Cost Accounting Standards (CAS) Justification (if applicable)
5. Contract/Award
6. Request for Proposal (RFP) (if applicable)
7. Subcontracts (if applicable)
8. Budget Restrictions Template (BRT) (if applicable)

System Administration

	2011	2012	2013	2014
New Requests-Awards/Gifts	416	508	534	486
Modifications	1,351	1,344	1,364	1,104
Subcontracts	266	230	201	171
Other	956	1,782	1,600	376

System Administration - Awards

Banner Workflow

- Automates and streamlines communication and task of prior manual process
- Flows between OGC, SPA and FIP
- System-generated email includes information on action taken with time stamps

System Administration – Awards

Email generated when OGC drops a packet

From: workflow@nmsu.edu
To: smartin@cavern.nmsu.edu
Cc: spa_sysadmin@nmsu.edu
Subject: SPA Proposal:25831 NEW Status: Documents Under Review by SPA

Dear Requestor,

This is a notification letting you know the status of your award. As your Award progresses, further status updates will follow.

Thank you,


SPA: You may click the link below to quickly review your worklist.

[View WorkList](#)

System Administration – Awards

Email generated when SPA completes setup

From: workflow@nmsu.edu Sent: Wed 8/20/2014 3
To: smartin@cavern.nmsu.edu
Cc: ogc@nmsu.edu; spa_sysadmin@nmsu.edu; bjasso@nmsu.edu; spa_fm@nmsu.edu; scrocker@nmsu.edu; rhummell@nmsu.edu
Subject: New Award: 25831 NEW - GRS030085 :Status: Congratulations, Your Drop Has Been Finalized.

Message  NEW12.xlsx (17 KB)

The following Action has been completed by Sponsored Projects Accounting. Please keep this notification for your records. Documents have been uploaded in BDMS if applicable. If you have any questions or concerns, please contact: SPA_SYSADMIN@NMSU.EDU

If this is a new sub award, please notify the vendor that any correspondence or invoices should use the EQ#. You can view encumbrance balances and payments on FGIENCD.

Start of Workflow.

ericamj - 19-Aug-2014 13:56:42 : PI: Bertha Jasso
suzasanc - 20-Aug-2014 11:52:24 :
suzasanc - 20-Aug-2014 11:53:10 :
suzasanc - 20-Aug-2014 11:53:35 :
suzasanc - 20-Aug-2014 11:54:57 : GRS030085; NM HED; POP 07/01/14-06/30/15; \$188,678; COST REIMBURSABLE; SMALL POOL
suzasanc - 20-Aug-2014 11:56:25 :
clflores - 20-Aug-2014 13:23:04 : GRS030085/300662
suzasanc - 20-Aug-2014 14:12:09 :
suzasanc - 20-Aug-2014 15:46:41 : FUND 340235 / INDEX 300662 ADULT BASIC EDUCATION STATE 2014-15 \$188,678.00
suzasanc - 20-Aug-2014 15:47:17 :

System Administration - Awards

Banner Document Management System (BDMS)

- An imaging & document management system
 - ✓ Launches from Banner Finance Research Module, i.e. FRAGRNT, FRIGITD
 - ✓ State Certified
 - ✓ Administered by A&F- Financial Systems Administration

System Administration: Banner Forms (Log-on Banner)

Banner forms walk-through:

1. **FRAPROP – Proposal Maintenance**
2. **FRAGRNT – Grant Maintenance**
 - Main
 - Grant Agency
 - Location
 - Cost Code
 - Personnel
 - Billing
 - User Defined Data
 - Effort Reporting
 - Pass Through Agency
3. **FTMFUND – Fund Code Maintenance**
4. **FRMFUND – Research Accounting Fund Code Maintenance**
5. **FRABUDG – Budget Entry**

Banner Form FRAGRNT

Assigned Responsible Organizations

ORGN	TITLE	ORGN	TITLE
108000	Athletics	440510	Student Affairs & Enrollment Mgmt
180001	New Mexico Dept of Agriculture	450001	Information & Communication Tech
200001	Exec Vice President and Provost	460001	International & Border Programs, VP Office
200100	Economic Development VPres Office	470001	V Pres Research
300001	Agriculture and Home Econ College	470500	Water Resources Research Institute (WRII)
304706	University Communications	470550	Physical Science Laboratory
330000	Arts and Sciences College	480000	Regents Chief of Staff Office
340001	Business Admin and Econ College	500001	Senior VP for External Relations
350001	Education College	500300	Police Department NMSU
360001	Engineering College	520835	Accreditation, Outcomes & Acad Plng
370001	Health and Social Services College	920001	ALCC Alamogordo Community College
380001	Graduate School, VP Office	930001	CACC Carlsbad Community College
390200	Library	940001	DACC Dona Ana Community College
440410	Instructional Innovation & Quality	950001	GRCC Grants Community College

Banner Form FTMFUND –

Unbilled Accrual Account & Revenue Account

Unbilled Accounts Receivable
113403 – Federal
113503 – State
113603 – County or City
113703 – Private
113801 - Foreign

Revenue Account Code
541100 – Federal Appropriation
541200 – Federal Grant
541300 – Federal Contract
542200 – State Grants
542300 – State Contract
543100 – County/Local Appropriations
543200 – County/Local Grant
543300 – County/Local Contract
544200 – Private Grant
544350 – Foreign Grant
544360 – Foreign Contract

Banner Form FTMFUND

Capitalization Equipment Account

Account Code	Description
946100	Increase in Plant Facilities
946110	Equip purchased University Owned
946120	Equip purchased Federal
946130	Equip purchased State
946140	Equip purchased Private
946300	Decrease in Bonded Indebtedness
946700	Decrease in Contractual Debt

Banner Form FTMFUND Capitalization Fund

This Field designates who will retain ownership of the equipment:

Fund	Ownership
189000	Main
289000	Alamo
389000	Carlsbad
489000	Dona Ana
589000	Grants
789000	PSL

Facilities and Administrative (F&A) Rate

$$\text{F\&A Rate} = \frac{\text{Total F\&A Costs}}{\text{Modified Total Direct Costs}}$$

Facilities and Administrative Rate (F&A)

- Rate is based on costs incurred for common or joint objectives and cannot be readily identified to a sponsored program or activity
- Calculated annually representing a % of indirect costs expensed to sponsored programs

Facilities and Administrative Rate (F&A)

- F&A Rate is negotiated every two years (effective FY08)
- Approved by the Office of Naval Research (ONR), our cognizant audit agency
- Billable Rate is the rate approved in the award

Facilities and Administrative Rate (F&A)

- F&A rate is applied to charges based on award budget
- Most common basis used to apply the rate - Modified Total Direct Cost (MTDC)
 - $MTDC = Total\ Cost - Financial\ Aid - Subcontract > \$25,000 - Equipment - F\&A$
- SPA Systems Administration assigns basis

F&A and Banner Finance:

Two F&A rates are calculated & recorded:

1. ONR Rate: Federal negotiated & approved rate
2. Sponsor Cap Rate: Maximum rate the sponsor will allow

F&A and Banner Finance:

- Approved F&A is recorded in account code 798100
- Waived F&A is recorded as Mandatory or Voluntary cost share using designated account codes 7982XX.
- Account codes are determined and assigned at the time of award setup.

F&A and Banner Finance:

- Banner Calculation of IDC:
 - \$1,000 x 46% = \$460 (Debit to 798100-IDC General)
(Credit to 545001-Recovery IDC)
 - \$1,000 x 26% = \$260 (Credit to 7982XX-C/S IDC)
(Debit to 545C01-C/S Recovery IDC)

Sponsor is billed \$200 or \$1,000 x 20%

Cost Sharing

- Separate Cost-Sharing funds/indexes are created and budgeted when the sharing of direct costs is required.
- Same cost-sharing index is used for the life of the award.
- Cost-Sharing is not allowed on indexes that are a part of an indirect cost pool.

Cost Sharing

- 2 CFR 200.306 – Federal Requirements:
 - Verifiable from non-Federal entity's records
 - Not included as contributions on any other Federal award
 - Necessary & reasonable for accomplishment of project or program objectives
 - Allowable under Subpart E - Cost Principles
 - Not paid by the Federal Government under another Federal award
 - Provided for in the approved budget when required
 - Conform to other provisions of this Part, as applicable

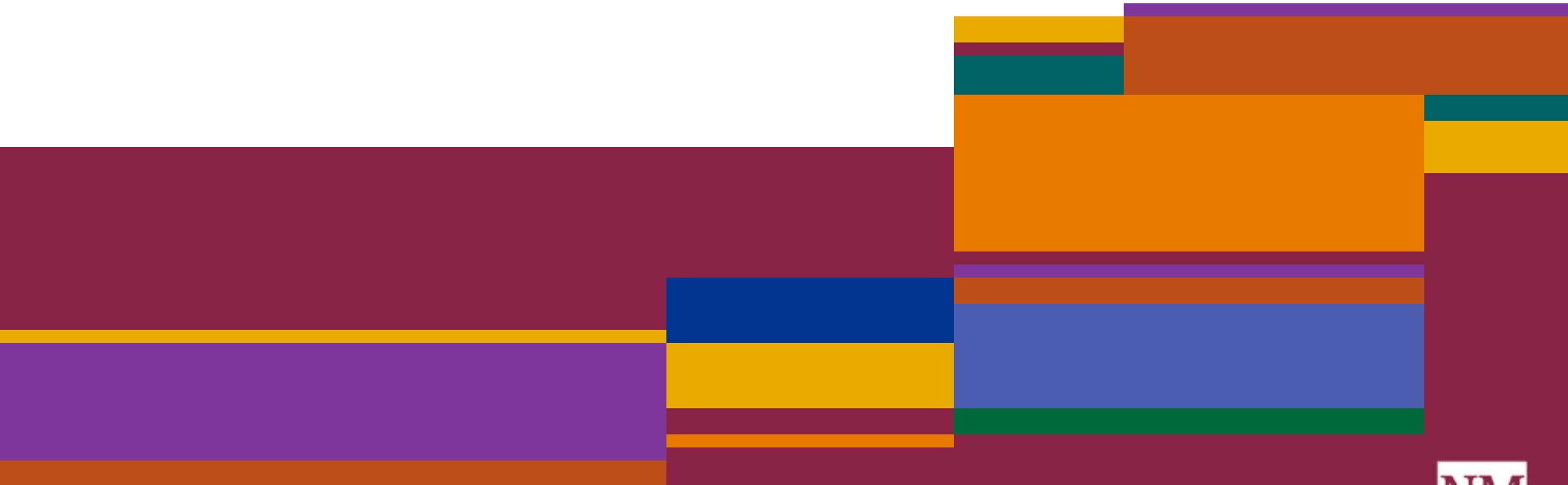
Cost Sharing

- 2 CFR 200.306 Guidelines on what can be considered cost-sharing:
 - Valuing needs to be established in accordance with cost principles
 - Un-recovered indirect costs; with prior approval from the federal awarding agency
 - Land or buildings within certain criteria
 - Volunteer services within certain criteria
 - Donated equipment or supplies within certain criteria

Voluntary Cost Sharing: Fixed Price Award

- If the agency caps the F&A rate (0% F&A), and there are funds remaining at the end of the award, the funds will be used to meet the full F&A calculation on direct expenses.
- The difference between the amount of the recorded cost share and the total allowable cost share is considered voluntary as allowed by available funds.

Sponsored Projects Accounting Fiscal Monitor



Fiscal Monitor Responsibilities

- Review G/fund set-up
- Perform award activity oversight
- Communicate with PI's/college/departments – PI Introductory Meetings
- Process invoices and financial reports
- Prepare monthly letter of credit draws
- Assist with audit responses
- Perform close-out functions

Fiscal Monitor Banner Forms

Primary Banner forms utilized:

1. FRAGRNT – Grant Maintenance
2. FRIGITD - Grant Inception to Date
3. FRABDCN – Unbilled Status Control (**SPA only**)
4. FRAEVGA – Event Assignment (**SPA only**)
5. FRRBILL – Billing Process (**SPA only**)
6. FTMFUND – Fund Code Maintenance
7. FRMFUND – Research Accounting Fund Code Maintenance

Fiscal Monitor Facts

- Monitors are assigned awards by agency
- How:
 - Restricted Fund Level 2 - assigns the fiscal monitor
 - Restricted Fund Level 3 - assigns funding source

Restricted Fund Code Structure:

Fund Type		
Fund Type 1	Restricted	
Fund Type 2	Campus	
Fund Level		<i>Example</i>
Fund Level 1	Funding Source	Federal Appropriations
Fund Level 2	Fiscal Monitor	SPA FM 09
Fund Level 3	Funding Source Detail	Dept of Ag. Fed Appr CES
Fund Level 4	Grant	R00706-Project 1461
Fund Level 5	Data Entry	602085

Award Disbursements

Managed by monitoring the implementation of fiscal restrictions and requirements imposed by sponsors on grants and contracts in accordance with

- Federal guidelines (Uniform Guidance 2 CFR 200, FARs)
- Agency Standards
- The Business Procedures Manual and
- The University Policy Manual

Uniform Guidance 2 CFR 200

Establishes uniform administrative requirements for Federal grants and agreements awarded to institutions of higher education, hospitals and other non-specific non-profit organizations

Uniform Guidance 2 CFR 200

- Provides
 - Pre-Award Requirements - OGC
 - Post-Award Requirements – financial, cost sharing, program income, budgets
 - Property Standards
 - Procurement Standards
 - Reports and Records – standard reporting forms
 - After-the-Award Requirements – financial, performance, property, reports, refunds

Uniform Guidance 2 CFR 200

- Provides principles for determining the costs related to “Sponsored Agreements” performed by colleges and universities under grants and contracts with the Federal Government

Uniform Guidance 2 CFR 200

- States expenses are:
 - Allowable; per Sponsor, University and 2 CFR 200
 - Reasonable and necessary
 - Allocable; provide direct benefit
 - Consistently treated throughout the Institution
 - Budgeted

Federal Acquisition Regulations System (FARS)

- Applies to the University's Federal Contracts
- Established for the codification and publication of uniform policies and procedures for acquisition by all (US Presidential) executive agencies. It consists of the primary document, along with agency acquisition regulations that implement or supplement the FAR. The FAR System does not include internal agency guidance.

Agency Regulations

- An agency head may issue or authorize the issuance of agency acquisition regulations that implement or supplement the FAR and incorporate, together with the FAR, agency policies, procedures, contract clauses, solicitation provisions, and forms that govern the contracting process or otherwise control the relationship between the agency, including any of its suborganizations, and contractors or prospective contractors

Facts:

- Most financial transactions are reviewed prior to processing:
 - Budget Entries
 - Direct Pay Requests
 - Electronic Journal Vouchers
 - Electronic Labor Redistributions (ELR)
 - Reimbursement Vouchers
 - P-Card Transactions (BDMS after-the-fact)
 - Purchase Requisitions
 - Interdepartmental Vouchers
 - Vehicle Rental Reservation Request Form
 - Mobile Device Forms

- Turnaround time ~ 2 days

Expenditure Monitoring includes:

- Verifying expenses are within awards' project period of performance
- Budget & applicable categories are not exceeded
- Expense is within scope of project
- CAS compliance review, Banner is used for CAS Exclusion Codes
- Validating index, fund #, G# & account code
- Verifying expense is allowable per Uniform Guidance 2 CFR 200/FAR/Agency/University
- Appropriate approvals

Banner FRAGRNT

- Used for:
 - Contact Information – internal, agency
 - Confirm project period, begin and end date
 - Funding Information
 - IDC default codes
 - Billing information
 - Other Rate Information & SPA Defined Coding
 - Effort Reporting

Banner FRIGITD

- Used for:
 - Monitoring budget categories
 - Determining budget restrictions – large or small
 - Capturing a summary of expenditures by fund(s)
 - Capturing expenditure summaries for certain time periods
 - Determining total revenue
 - Other Report summary options – include revenue

Banner FTMFUND & FRMFUND

- FTMFUND:
 - Identifies funds assigned to a G#
 - Query on G# or fund #
 - Trail of Changes
 - Banner Ledger Coding
- FRMFUND access from FTMFUND under options & used for:
 - IDC/Cost share calculation
 - Rate Information and Coding

Questionable Transactions:

(requiring agency approval)

- Equipment
- Foreign Travel
- Expenses incurred near project end date
- Transfers
- Disclosure Statement – 2 – outlined costs

Transfer of Expense:

- Exercise caution and charge expenses on the correct award when incurred
- Include a copy of the original transaction
- Transfer(s) are documented and contain a full explanation of how the error occurred...
 - Example of insufficient explanation: “to correct error” or “to transfer to correct project”

Transfer of Expenses (cont'd):

- College/Departments and individual requesting the transfer are included in the responsibility of verifying the correction was properly posted
- CAUTION: frequent recording errors may indicate the need to review internal controls

Banner Index

- Banner Index = Fund, Org, Program
 - Departments should verify the index elements
 - Incorrectly set-up index could result in expense transfers
 - Banner reports restricted funds at the G# and Fund level
 - SPA reviews restricted funds at the G# and Fund level

Transfer “Red Flags”



- Transfers older than 90 days
- Transfers in the last month of the award or after the award has expired
- Explanations that raise more questions than answers
- Overruns from one sponsored project to another

Red Flags = Potential Audits/Audit Findings

Invoicing and Financial Reporting:

- Invoices are:
 - Prepared in accordance with contractual requirements, and all applicable Federal, State and University policies and procedures
 - Prepared monthly – when not specified for cost reimbursable awards
 - Prepared only for compliant expenditures within award terms and budget
 - Reconciled to official accounting records
 - Certified by designated personnel
 - Prepared in accordance with standardized invoicing requirements

FRAEVGA – Events Assignment Form

Used to:

- Assign event codes
 - Billing and Reporting
- Associate invoice format codes
 - letterhead, federal form
- Create billing frequency
 - How often the agency has to be billed

BILLING PROCESS OVERVIEW

1. FRRGRNT (Deferred Grant Process)

- FRRGRNT
 - Is a Banner Process
 - Is run
 - Weekly and
 - At Month end
 - Daily by Fund number only (If needed to process a final billing)
 - Loads unbilled expenditures into FRABDCN (billing table)
 - Calculates and posts
 - Applicable IDC/Cost Share
 - Revenue recognition
 - Unbilled Accounts Receivable

BILLING PROCESS OVERVIEW

2. FRABDCN – Billing Table

- FRABDCN (SPA only, Depts. FRIBDET summary information)
 - Used to monitor award expenditures and the associated award IDC
 - Status of expenditure is either
 - Unbilled or
 - Hold

BILLING PROCESS OVERVIEW

3. FRRBILL

- FRRBILL - Billing Process
 - Run after expenses are reviewed for allowability
 - Run in “Audit” or “Update” mode
 - “Audit” mode populates the bill format tables allowing you to view the bills online
 - “Update” mode updates the “unbilled” status of transactions to “bill” status – excluding any “hold” transactions from the invoice

Billing Results

- Banner generates entries for:
 - Revenue recognition
 - Based on award type (fixed or cost)
 - Transfers Unbilled Accounts Receivable to Billed Accounts Receivable
 - Deferred Income

Gifts

- Donation received for which no specific goods or services will directly benefit the sponsor
- Gifts are made to NMSU or to the University Advancement Office
- Types:
 - Unrestricted – can be used for any purpose
 - Restricted – once given to a certain area will be classified as such

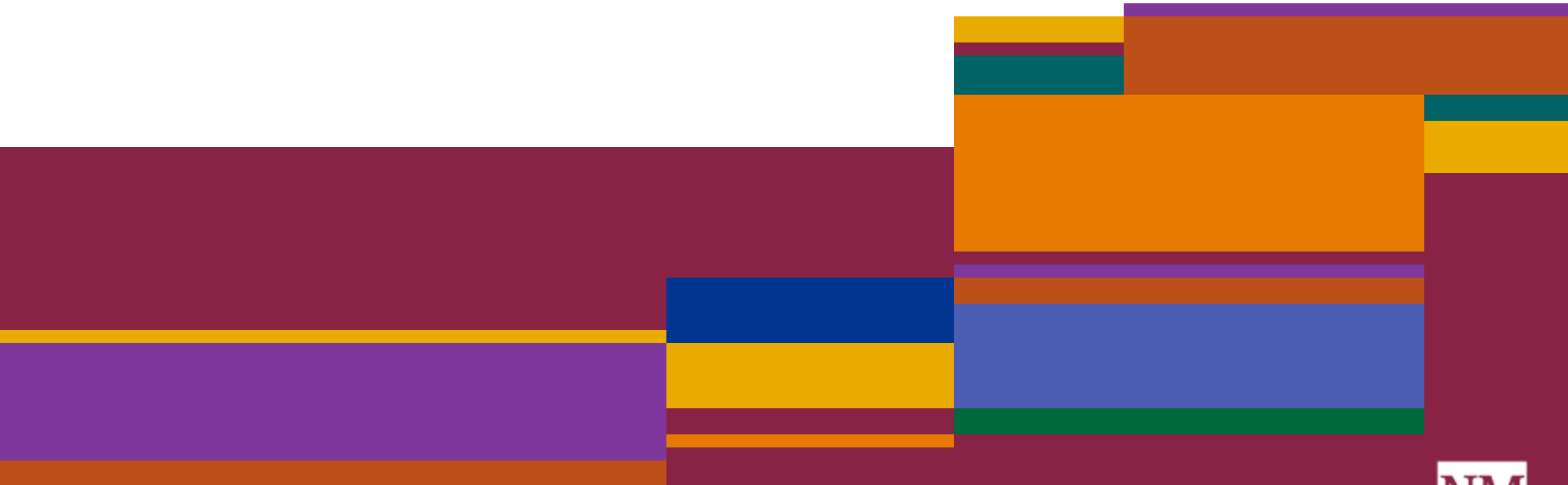
Gifts

- Responsibilities:
 - SPA monitors expenditures for allowability
 - Works with the Advancement Office for the transfer of funds into the University accounts for expenses incurred
 - Records interest earned on gift accounts annually

Gifts

- SPA verifies established gift accounts do not run a deficit
- Departments are responsible for deficits

Sponsored Projects Accounting Accounts Receivable and Special Projects



Accounts Receivable & Special Projects:

- Responsibilities include:
 - University Cost Share Process
 - Agency Letter of Credit Draws
 - Recording Agency Payments
 - Collection of Outstanding Agency Invoices
 - Financial Award Agency Close-Out
 - Fund/Index Termination
 - Effort Reports
 - Audit Requests
 - Special Projects
 - Electronic Labor Redistribution Customer Service

A/R & Special Projects Banner Forms

- Primary Banner forms & reports utilized:
 - FRAGRNT – Grant Maintenance Form
 - FTMFUND – Fund Code Maintenance Form
 - FRIGITD – Grant Inception to Date Form
 - FRABDCN – Unbilled Status Control Form
 - FGITBAL – General Ledger Trial Balance Form
 - FRIBDET – Research Accounting Billing Inquiry Detail
 - FGITBSR – Trial Balance Summary Form
 - FRAAREV – Grant Payment Entry Form
 - TGACREV – Cashier Session Review Form
 - TGRCSHR – Cashier Detail Report
 - TGACSPV – Cashier Supervisor Form
 - FRACOLL – Grant Billing Collections

Cost Share Process

- **Cost Sharing:** In general, represents that portion of total project costs not borne by the granting agency, per BPM 3.15.10
- The University captures these costs in a separate Restricted Fund (x5xxxx) by account code
- Monthly the costs are closed-out to an unrestricted fund using account code 798350

Cost Share Close-Out Process

- The Cost Share process delivered in Banner is used to capture waived F&A
- New process was defined to capture Cost Share
 - Part of the Month End Close Process

Cost Share Close-Out - Automated Process

- Uses an Access Database
- Summarized payroll and remaining expenses are extracted from Banner
- Cost share maintenance records are created and updated based on information supplied on the Cost Share Close Out Form for the fund
- The Cost Share Close Out Form
 - Form is used to request or change where a Cost Share Fund is closed
 - Form can be found on the A&F Forms page
 - For new Funds the form should be attached to the New Fund Request Form (NFRF)
 - For changes to Funds the form can be submitted on its own
- Journal entries are created based on records in the Maintenance tables
- Journal entries are loaded back into Banner

Cost Share Close-Out - Facts

- Average cost share per month \$350,000
- Total lines in the journal entry
 - Prior to Automated process 900 to 1000
 - Automated process averages 300

Agency Payments/Deposits - Background

- Types:
 - Agency Payments - Money received from agencies for payment of accounts receivable – cash, check, credit cards, ACH, wire transfers or letter of credit draws
 - Expenditure Reimbursements - Money received from departments for reimbursements on restricted indexes
- Systems:
 - Banner
 - Agency Payments are entered in the FRAAREV form
 - CASHNet
 - Expenditure Reimbursements
 - Direct Payments received before Grant Setup is complete
 - Feed into Banner Finance
- A daily log is kept of all payments received by SPA

Agency Payments/Deposits - Banner

- Identify G# for each Payment received
- Cashier session created automatically
- FRAAREV - Enter payments
- TGACREV - Review and Close Cashier Sessions
- TGRCSHR - Cashier Detail Report
- TGACSPV - Review and Finalize Cashier Sessions
- Payments feed to Banner Finance General Ledger

Agency Payments/Deposits - Banner

- FRAAREV

- Grant Id – Unique Identifier of Grant or Contract
- Agency # - Agency attached to the Grant
- Detail Code - Type of transaction
 - GBIL - Invoice created by fiscal monitors
 - GCHK - Checks received from agency
 - GRTF - Transfers of payments received from agency placed in the holding fund
- Charge/Payment - Invoice/Payment Amount, respectively
- Invoice Number/Invoice Number Paid - Invoice sent to Agency or Invoice the payment was applied to, respectively
- Balance - Amount of invoice unpaid or payment unapplied
- Transaction Date - Date of invoice or payment
- Payment ID - Check #
- Fund # - Fund associated to the Invoice/Payment

Agency Payments/Deposits - CASHNet

- SPA enters reimbursements, direct payments & cash receipts
- SPA cashier sessions are reviewed & verified before feeding to Banner
- Banner A/R module feeds to Banner Finance General Ledger over night
- Reimbursements reduce award expenses
- Direct Payments are fed to the SPA holding fund until setup is complete and then transferred to the Grant

Agency Payments/Deposits - Facts

- Payments received per month:
 - Letter of Credit Wire Transfers ~ \$ 8 million
 - Checks/Credit Card Payments ~ \$ 2.25 million

Collections

- SPA is responsible for invoicing all grants and contracts
- The invoices are prepared monthly unless otherwise specified in the award agreement

Collections

- NMSU Collection Policy
 - 1 to 30 Days – Receivables reviewed, receipt of invoice is verified
 - 31 to 60 Days – Agency contacted
 - Over 120 Days – The Sr. VP for Admin and Finance is notified
 - Over 180 Days – Possible referral to General Council for legal recourse
 - After 365 Days – Unrestricted index is requested from Research Center and PI for write-off
- Collection Policy- Business Procedures Manual (BPM)
Section 3.30.05

Collections - Process

- 1st of each month
 - COGNOS report RA-209 Grant AR Report is run from data stored in Banner
 - Collection procedures are applied to this aging report
- 12th of each month
 - Collection efforts completed for all outstanding A/R's over 120 days
- 15th of each month
 - A/R's over 120-Days report is prepared and forwarded on to management

End of Month – Collection efforts are completed on all remaining outstanding A/R's

Collections - Facts

- Accounts Receivable @ 6/30/14

	NMSU
Total A/R	\$11,052,184.95
0 TO 30 DAYS	\$ 6,463,729.88
31 TO 60 DAYS	\$ 2,442,873.67
60 TO 90 DAYS	\$ 495,543.63
OVER 90 DAYS	\$1,650,037.77

- Improvements:
 - Banner Collection forms – FRACOLL
 - COGNOS for A/R reports
 - Reports are burst monthly & emailed to colleges/departments & PI's

Financial Award Close-Out Process

- OGC receives agency requests
- SPA prepares financial reports
 - Verifies Final Invoice reported expenditures
 - Verifies all funds were received
 - Prepares final financial report

Termining - Facts

All grant/contract Indexes should be closed within six months after the end date per BPM 3.10

	2011	2012	2013	2014
Grants	564	430	405	384
Funds	1334	893	889	885
Indexes	2,383	1,243	1,086	1,206

Effort Reports

The Uniform Guidance 2 CFR 200.430 (i) provides Standards for Documentation of Personnel Expenses

- Based on records that accurately reflect the work performed
- Supported by a system of internal control
- Be incorporated into the official records
- Reasonably reflect the total activity for which the employee is compensated
- Encompass all activities compensated for

Effort Reports

- NMSU currently verifies salary twice a year through the Electronic Effort Certification system
- Reports are Reviewed by the Research Administrator
- Reports are certified by the employee or Graduate Assistant's Fund Manager
- Automated email notifications are sent out throughout the certification process
- Training materials are provided through an online tutorial, reference manual and quick reference guides.

Banner Research Module Query Forms

Form	Name	Purpose
FRIGRST	Grant Status History Query Form	used to view the <u>history</u> of grant information (can view the status history, good form for located termed grants)
FRIGTRD	Grant Transactional Detail Form	provides a detailed list of transactions from the Transaction Detail table, and provides the list of transactions based on the key values entered
FRIKGNT	Grant Title Search Form	used to <u>search</u> for a <u>grant</u> document when you are unsure of the grant code or full grant title, OGC #
FRIMEMO	Grant Memo Ledger Inquiry Form	used to track the amount of waived overhead as defined on the Basis Definition Code Maintenance Form
FRIORGH	Grant Organization Inquiry Form	used to <u>query all grants</u> for a particular <u>organization</u> code
FRIPSTG	Principal Investigator Grant Inquiry Form	used to monitor grant activity by Personnel ID (good form for located all grants by PI)

Banner Research Module Query Forms

Form	Name	Purpose
FRIASTG	Grant Agency Inquiry	used to <u>monitor</u> grant activity, and allows the entry of <u>agency codes</u> at all levels within the hierarchy
FRIBDSG	Grant Budget Distribution Inquiry	used to view budget distributions
FRIBUTG	Grant Budget Totals	used to view grant and associated budget information
FRIBUDG	Grant Budget Codes Inquiry	used by any user to view all event codes that have been assigned to a particular Oracle user ID
FRIEVNG	Grant Events Inquiry	use this form to view and <u>query event codes</u> for a grant or all grants associated with a <u>PMS code</u> . From this form, you can determine valid <u>personnel</u> for the Research Accounting application
FRIGRNT	Grant Codes Inquiry	used to display the list of all grant codes (good form for querying when only certain grant information is known. i.e. OGC #)

Banner Research Module Query Forms

Form	Name	Purpose
<u>FRIGITD</u>	Grant Inception to Date	used to retrieve <u>account or account type information including adjusted budget, inception-to-date actual activity, encumbrance, and available balance information</u>
<u>FRIGSUM</u>	Grant Summary Query	displays the summary activity of <u>unbilled amounts, billed amounts, payment amounts, and withholding for Grants Auto Payment Management System code</u>
<u>FRIBILL</u>	Grant Billing Query	displays all the <u>billing invoice numbers, the bill amounts, and the payments against those bills</u>
<u>FRIBDET</u>	Billing Detail Inquiry	displays all the <u>activity in detail, including unbilled activity, billed activity, and payment activity</u>

E-Print Reports

- FGRACCI Account Index Report
- FGRBLSH Balance Sheet
- FGRODTA Organization Detail Activity
- FGRODTAYTD Organization Detail Activity-YTD
- FGRTBAL Trial Balance
- FRRGITD Grant Inception to Date Report
- FRRGRNT Deferred Grant Process


COGNOS Reports

<https://cognos-p.nmsu.edu/cognos8/NMSU%20Cognos%20Login.html>

Research

Research

Entries:

Name	
	RA-380 SPA Billing Report
	RA-CAR-IDC Reconciliation (Admin)
	RA-SPA Crimson Reconciliation Report
	RA-SPA Unbilled Transaction Status Report
	RA-SPA-Account Code Summary by Grant (Admin)
	RA-SPA-Account Code Summary by Index (Admin)
	RA-SPA-AR Aging Report by Orgn (Admin)
	RA-SPA-AR Transaction History
	RA-SPA-Award/Contract Billing Summary (Admin)
	RA-SPA-Billed Transaction Status Report
	RA-SPA-EEC Certifiers Tracking (Admin)
	RA-SPA-EEC Effort Report (Admin)
	RA-SPA-EEC FYI/Acknowledgers Tracking Report (Admin)
	RA-SPA-EEC Pay Period Summary Report (Admin)
	RA-SPA-EEC Tracking Report (Admin)

Research

Research

Entries: 16

Name	
	RA-SPA-Expiring Funds (Admin)
	RA-SPA-Financial Aid Summary (Admin)
	RA-SPA-Grant Activity by Agency (Admin)
	RA-SPA-Grant Activity by Org (Admin)
	RA-SPA-Grant Activity by PI (Admin)
	RA-SPA-Grant Activity by PI - FOAPAL (Admin)
	RA-SPA-Grant Fund Budget Bal Available
	RA-SPA-Grant Index Lookup (Admin)
	RA-SPA-Grant Transaction Detail (Admin)
	RA-SPA-IDC Recovery (Admin)
	RA-SPA-Research Activity - Agency Fund Mgr Detail (Admin)
	RA-SPA-Research Activity - Agency Fund Mgr Summary (Admin)
	RA-SPA-Research Activity - Agency PI Detail (Admin)
	RA-SPA-Research Activity - Agency PI Summary (Admin)
	RA-SPA-Research Activity - Dept Fund Mgr Detail (Admin)
	RA-SPA-Research Activity - Dept Fund Mgr Summary (Admin)
	RA-SPA-Research Activity - Dept PI Detail (Admin)
	RA-SPA-Research Activity - Dept PI Summary (Admin)
	RA-SPA-Research Activity - Fund Mgr Detail (Admin)
	RA-SPA-Research Activity - Fund Mgr Detail Avg Budget (Admin)
	RA-SPA-Research Activity - PI Detail (Admin)
	RA-SPA-Research Activity - PI Detail Avg Budget (Admin)

Fiscal Monitor Assignments FRAGRNT

Oracle Fusion Middleware Forms Services: Open > FRAGRNT

File Edit Options Block Item Record Query Tools Help

Grant Maintenance FRAGRNT 8.6.1.5 (PBAN)

Grant: GR0004018 Proposal: 23514 Grant Text Exists

Main Grant Agency Location Cost Code Personnel Billing User Defined Data Effort Reporting

ID: 800080144 Mac Callum, Sarah L.

Indicator: 002 Fiscal Monitor

Chart of Accounts: N

Organization:

Salutation:

Title: ACCOUNTANT III

Address Type: UM **Address Sequence Number:** 1

Phone Type: **Phone Sequence Number:**

E-mail: smaccall@nmsu.edu

Billing or Report Format:

Full Time Equivalency: **Employee:** Yes

Enter the ID of the person associated with this grant. LIST & COUNT HITS Available

Record: 2/? <OSC>

Contact Information:

SPA@nmsu.edu

646-1675

Anderson Hall, Room E1200

Website - spa.nmsu.edu