

Monitoring Federal Awards

Updated July 2023

Federal Awards are subject to the [Uniform Guidance \(2 CFR 200\)](#). As a recipient of federal funds, LSU Health Sciences is responsible for the efficient and effective administration of the Federal Award through the application of sound management practices.

Departments are responsible to ensure that expenditures and revenues are allowable and applied appropriately to the correct PeopleSoft Project/Federal Award. The following reference will 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 provide various guidance on allowability of cost under websites made available to you.

LSU Health Sciences Center has provided departments with the ability to run various BI Publisher reports through PeopleSoft Financials. These reports provide details about the revenue and expenditures budgeted, incurred and committed. It is one of many resources available to review and monitor your Federal Projects.

- ZZGLX021 BU Summary Report All Groups – provides budget, expenditure, open commitments, 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 Proj: 1497600129B-XXXXXXX-XXXXXXX CFDA 93.107 Document No. 2021072100C3		Fund:113 F&A%: 8		Program:00001 PI:	Class:20200 Ref#: HRSA 2U77HP03041-21-00		Awd Title: MODEL STATE SUPPORTED AHEC			
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 and therefore fall under the requirement of 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 have been received.

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

Reports provided by Sponsored Projects:

- Payroll Redirect Reports – This report will list personnel redirected from an award that has ended to a departmental redirect chartstring.
- Projects with Expenditures Posting After the End Date – This report includes all expenditures, including personnel salary, posting after the end date of a project/award.
- Final Financial Report (FFR) – This reports indicates projects that are approaching the end date or the end date has passed in which a Final Financial Report is due to the federal sponsor.

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. When expenditures continue to post to a project/award outside the allowable budget date and the expenditures have not been removed within 90 days of the end date, Sponsored Projects will escalate the matter to the Principal Investigator, Department Head and/or Deans Office. If the expenditures continue to post or previous expenditures are not removed from the project/award, Sponsored Projects may escalate the matter to the Vice Chancellor for Administration and Finance.