

# Louisiana State University

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## Sponsored Program Accounting

### Post Award Administration Manual

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# Post Award Administration Manual

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## General Terms

**Contract:** A contract is generally an agreement to provide a product or service which is of direct benefit to the sponsor. Contracts provide for payments to the University which cover allowable project costs or payment of a fixed price for satisfactory completion of the project.

**Grant:** A grant is an agreement to accomplish something for the public good in exchange for money, property or services. Most federal agencies use a grant document for research awards to universities.

**Cooperative Agreement:** A cooperative agreement is similar to a grant except that the federal government will be closely involved in the activity that is being funded, perhaps bringing government personnel to campus to work on the project.

**Fixed Price Agreement:** Payments for this type of agreement are based on satisfactory performance or completion of a task. Payment is set and cannot be adjusted based on how much it costs to meet the terms of the agreement, whether more or less than the contracted amount.

**Cost-Reimbursable Agreement:** The sponsor will reimburse the University for any actual, approved project costs, within whatever variances the sponsor allows.

**Gift:** Contribution from a private, non-governmental source, made without expectation of any product or service of a tangible or intangible nature in return.

**Budget:** A budget identifies the type of costs and estimated amounts needed to complete the project. The budget must be approved by the funding agency and LSU. The budget will be the basis for authorizing any expenditures on the project and the basis for seeking payment from the sponsor.

**Total Project Costs:** Direct costs plus F&A costs. This includes the sponsor's share, the University's share, and, in some cases, it may include a third party's share.

**Cost Sharing:** This refers to costs that the sponsoring agency does not pay. These costs are generally borne by the University. It may be cash cost sharing, in-kind cost sharing, third-party cost sharing or unrecovered F&A costs.

**Program Income:** This is income earned by the University that is directly generated by a supported activity or earned as a result of the contract or grant.

**Duration:** The length of time the agreement is active. Every agreement will have specified begin and end dates. For cost reimbursable awards, all expenditures must be incurred during this period. If expenditures fall outside this period, they cannot be reimbursed or used as cost sharing. In some cases, pre-award costs may be approved internally or by the sponsor.

## Distinction Between Gifts and Sponsored Agreements (FASOP: AS-05)

Please see the chart below for distinctions between gifts and sponsored agreements and operating guidelines for accounting and reporting of gifts and sponsored agreements benefiting the University.

|  | <b>Gifts</b>  | <b>Sponsored Agreements</b>  |
|--|---|--|
| Terminology commonly used by donor/sponsor               | Donation, contribution, will, trust, unrestricted grant, unrestricted gift, etc.                  | Grant, agreement, cooperative agreement, study, restricted grant, award, project, contract, traineeship, or scope of work                |
| Terminology for Providers                                | Donor, patron, benefactor, or giver   | Sponsor, contractor, or grantor  |
| Source   | Individual, corporation, association, or foundation   | Foreign or domestic corporations, associations, and foundations; foreign, federal, state and local governments                           |
| Terms and Conditions of Support Agreement                | Few terms beyond specifying beneficiary intent or donor, patron, etc.                             | Stipulated in the agreement conveying the award, or may be pre-established and applied uniformly to agreements involving a given sponsor |
| Reporting or Deliverables                                | None required – courtesy, non-technical reports may be provided                                   | Technical/progress reports are required  |
| Provision of Receipt                                     | Receipt provided for tax purposes   | Receipt not provided for tax purposes  |
| Intellectual Property                                    | Intellectual or proprietary rights belong to the University with no rights to donor, patron, etc. | Agreement addresses ownership of intellectual or proprietary information   |
| Publications   | Courtesy acknowledgment of donor support  | Acknowledgement of support in publications required (or restricted) by sponsor   |
| Restrictions on Expenditures                             | Donor may put general restrictions on how the funds are used                                      | The agreement contains specific sponsor-imposed restrictions on how the money is spent or deliverables required                          |
| Availability of Funds                                    | Funds are available up front or by a pledge or deferred payment. Gifts are irrevocable.           | Funds are available according to the agreement   |
| Indirect Cost Assessed                                   | None  | At full negotiated rate except for reductions allowed by University policy   |
| How donor/sponsor communicates intent to provide funding | Donor agreement, unrestricted grant letter, or other correspondence                               | Award notice or correspondence for grants. Contracts are executed by University and sponsor.   |

## Tentative Grants (AS 494)

If expenditures will be incurred before the agreement is fully executed, a tentative grant may be requested through the department head.

The grant will not be linked to an award until SPA receives the fully executed agreement.

The following information is required to establish a tentative account number:

- Sponsor
- Principal Investigator Name
- Principal Investigator Employee ID
- Award Amount
- Begin Date
- Expiration Date
- Purpose/Function of Account
- Fringe Benefit Rate
- F&A Rate
- F&A Base
- GA Tuition Remission Rate
- Proposal Number (LSU only)
- Proposal/Project Name
- Contact Name and Phone Number
- Department Head's Signature
- Responsibility Clause stating that the department will be responsible for all charges if the agreement is not fully executed

For LSU projects, the form is available on SPA's webpage. When completed, the form should be sent to the Office of Sponsored Programs (OSP).

For Ag Center projects, the form is available on the Ag Center's Intranet. When completed, the form should be sent to the Ag Center Office of Sponsored Programs.

For all other campuses, send forms directly to SPA.

# OMB Uniform Guidance

## 2 CFR 200

- Cost principles applicable to grants, contracts, and other agreements
- Defines allowable and unallowable costs
- Defines method of F&A cost rate identification and calculation
- Provides standards in the administration of grants and other agreements
- States audit requirement and provides policy guidance regarding financial records, internal control, and compliance with laws and regulations

[http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

## Direct Costs vs. Facilities & Administrative (F&A) Costs

### Direct Costs

- Costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity.
- Direct costs can be directly assigned to such activities relatively easily with a high degree of accuracy.

### F&A Costs

- F&A costs are those that are incurred for common or joint objectives.
- F&A costs are costs that cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. Where an institution treats a particular type of cost as a direct cost of sponsored agreements, all costs incurred for the same purpose in like circumstances shall be treated as direct costs of all activities of the institution.

## Allowability of Costs

- The tests of allowability of costs under the principles are: (1) they must be **reasonable** (the average person would have purchased this item and paid this price); (2) they must be **allocable** to sponsored agreements under the principles and methods provided in the Uniform Guidance (the cost can be assigned to the activity on some reasonable basis); (3) they must be given **consistent treatment** through application of those generally accepted accounting principles appropriate to the circumstances (like costs must be treated the same in like circumstances as either direct or F&A costs); and (4) they must conform to any limitations or exclusions set forth in the Uniform Guidance or in the sponsored agreement as to types or amounts of costs items.
- A cost may be considered **reasonable** if the nature of the goods or services acquired or applied, and the amount involved reflects the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.
- A cost is **allocable** to a particular sponsored agreement if the goods or services purchased are assignable with a high degree of accuracy to the sponsored agreement in accordance with relative benefits received or other equitable relationship.
- If unsure whether a cost is allowable, please check with the SPA contact **prior to** incurring the charge.

## Unallowable Costs for Sponsored Agreements (FASOP: AS-21)

Unallowable costs are those costs which are not allowable under the terms and conditions of federally sponsored agreements and/or those costs specifically identified as unallowable in the Uniform Guidance, Subpart E, Sections 200.420-475. Normally the following expenditures (not all inclusive) are **unallowable** as a direct charge to a sponsored agreement without specific written approval:

- Advertising of position and moving costs – unless position included in budget and 100% appointment on agreement
- Alcoholic Beverages
- Alumni and Development Activities
- Automobile Repairs
- Bad Debt Expense
- Commencement and Convocation Costs
- Copier Rental/Maintenance
- Entertainment
- Extra Compensation for Professorial or Professional Employees
- Fines and Penalties
- Fund Raising
- General Purpose Equipment – computers, copying and printing equipment
- Goods and Services for personal use
- Lobbying Costs
- Local Telephone calls (long distance calls are allowable)
- Maintenance and Repair Costs
- Memberships
- Monthly Cell Phone Base Charge
- Office Furniture – file cabinets, chairs, desks, calculators, typewriters
- Office Supplies – pens, paper, toner
- Postage (routine)
- Proposal Development Costs Software (Windows, Microsoft Office, Adobe, etc.)
- Subcontracts without Written Approval
- Subscriptions
- Telephone Rental and Line Charges
- Utilities

## Cost Sharing and Matching on Sponsored Projects (FASOP: AS-06)

- Cost sharing and matching are defined as that portion of sponsored project costs not borne by the project's sponsor. Cost sharing should only be included when required by the sponsor or approved by the Vice Chancellor for Research and Economic Development. When the University shares in the costs of a sponsored project, it generally does so by committing the effort of University personnel to a project without charging the project for those costs.
- The Uniform Guidance requires that all cost sharing and matching on sponsored projects be properly documented in the University's accounting records.
- Cost sharing or matching requirements are normally budgeted in the following categories: salaries and wages, related fringe benefits, and F&A costs.

### Types of Cost Sharing

- Personnel Costs must be documented on the award grant line in order to qualify as cost sharing. (Note: Any University employee who spends 5% or more of his or her time on a specific sponsored project should have that portion of his or her salary charged directly to the sponsored project. If budgeted as cost sharing, the effort should be cost shared to the sponsored project.)
- Non-personnel costs used as cost sharing or matching must be documented in a separate award line created for that purpose. It can be the same line as salary if the same fund. Allowability of costs incurred to meet matching requirements will be determined by the terms and conditions of the award document.
- SPA will automatically add the related fringe benefits and F&A costs when reporting cost sharing expenditures to the sponsoring agency.
- Equipment should not be offered as cost sharing unless receipt of the award is contingent upon such cost sharing.
- Other sponsored agreements may be used as cost sharing or matching if written approvals from each sponsor are obtained. If the cost sharing award is fixed price, SPA must code it as cost reimbursable if it is cost sharing to a cost reimbursable award.
- In-kind contributions (e.g., equipment, supplies, personnel) from third parties may also be committed as cost sharing or matching if the value of such contributions can be properly documented. The preferred method of documentation requires the contributor to submit signed and pre-numbered invoices indicating the amount due is zero to the PI who approves and forwards each invoice to SPA. The AS 560 form, Certification of In-Kind Cost Sharing may also be used.
- Unrecovered F&A costs may be included as part of cost sharing or matching funds only with prior approval of the sponsor. Unrecovered F&A costs are the difference between the fully negotiated F&A rate and the rate allowed to be charged to the sponsored project.

### Cost Sharing Documentation

- The PI of a sponsored project is responsible for documenting the matching or cost sharing commitment for the project or coordinating such documentation during the project period through his/her department chair.
- In order to use funds as cost sharing or matching to a sponsored project, their function must match the function of the sponsored project. Thus, sponsored research projects must be matched by research funds, training projects by instruction funds, and public service projects by public service funds. Using



the same logic, non-federally funded restricted accounts may also be used to satisfy a cost sharing obligation in a like function.

- Cost sharing or matching funds must be expended within the project period of the sponsored agreement which they support.
- Funds can only be cost shared to one project.
- Generally, sponsor funds and cost sharing funds should be spent at about the same rate throughout the project period. For example, when 10% of the sponsor funds have been expended, 10% of the cost sharing funds should have also been spent.

## Ledgers

Ledgers should be accessed and reconciled at a minimum on a monthly basis for completeness and accuracy. Ensure “in progress” transactions are cleared in a timely manner and that expenditures are properly allocated to the project. Correct any errors promptly via a cost transfer.

University policy states that awards/grants should not be in an overdraft status. If an award/grant is overdraft, immediate attention is required to clear the overdraft. However, some awards/grants may be in an overdraft status due to extenuating circumstances (multi-year or incrementally funded agreement or a pending request for additional funding). Colleges and departments can query grants in an overdraft status using the **Award Overdraft** Report.

Access ledgers via the **Expense by Award** report.

## Invoicing Sponsors

Invoicing sponsors is a major responsibility of SPA. Department personnel should refer all calls and correspondence regarding invoice submission to SPA. Department personnel and PIs should never invoice a sponsor nor promise an invoice by a certain day.

**Monthly invoices** are prepared based on the expenditures on the ledger sheet. Departments should review their ledger sheets monthly. **Final invoices** can be prepared based on expenditures incurred but not recorded on the ledger if the SPA contact is given the supporting documentation such as copies of invoices and payroll costing allocations or payroll accounting adjustments in time to submit (including mail time) the final invoice by the required due date to the sponsor.

Normally final invoices for federal projects are due within 90 days. Most state agencies require that we submit the final invoice between 5 – 45 days after the expiration date. June invoices for State agreements are generally due between July 1 and July 15.

All reconciling items must be coordinated with the assigned SPA contact. The SPA contact can be found on the **Assigned Roles** tab of the award (Award Billing Specialist or Award Billing Manager) or the **Roles** tab of the grant (Grant Manager).

## Cost Transfers on Sponsored Projects (FASOP: AS-07)

- A cost transfer is an after-the-fact reallocation of the cost associated with a transaction from one account to another. A cost transfer is any transfer of expenditures to a sponsored project via a manual journal or a payroll accounting adjustment.
- The cost must be a proper and allowable charge to the project to which it is transferred.
- To be allowable, cost transfers must be timely, fully documented, conform to University and sponsor allowability standards, and have appropriate authorizing signatures.
- The cost transfer must be timely – within 90 days from the end of the month in which the original entry was recorded. Requests for cost transfers to be processed beyond the 90 days must include an explanation of the extenuating circumstances that prevented the cost transfer from being made earlier and requires the additional approval of the department head and the Director of Sponsored Program Accounting.
- The cost transfer request must be supported by documentation that contains a full explanation and justification for the cost transfer. An explanation which merely states that the transfer was made “**to correct error,**” “**to transfer to correct project,**” or “**to clear overdraft**” is not acceptable. A copy of the pdf version of the ledger sheet with the expenditure identified (e.g., highlighted, underlined) must also be attached. For a non-payroll cost transfer, Form AS226 must be completed to transfer expenditures to a sponsored agreement. For a payroll cost transfer, Form AS227 must be attached to the payroll accounting adjustment. It is essential that the distribution of effort reported on the Effort Certification and the payroll accounting are consistent. If not, the Effort Certification must be corrected and recertified.
- These are some helpful hints when completing the AS226 or AS227:
  - Why is the transfer being done retroactively? Please explain how the error occurred.  
Explain **why** the charge is being transferred. Why wasn't the item originally charged to the account? Was the cost center manager given an incorrect grant? Was a grant not established? If an AS227, once the reason is given, state that the transfer is being done to properly allocate the employee's effort.
  - What is the benefit to the account being charged? Describe how this charge is a proper and allowable cost to the sponsored project. (include the sponsor's name and project title) to which the charge is being transferred.  
When answering this question, explain **the type of work** being done. Simply stating that the employee worked on the project does not tell how it benefits the project.
  - What were the extenuating circumstances which prevented this transfer from being processed timely?  
Explain **why it took so long** to process the transfer. Were ledgers not reviewed regularly?
  - What corrective actions have been taken to eliminate future needs for cost transfers of this type?  
State **what will be done to fix** the situation so that it doesn't happen again in the future.
- Cost Transfers to expired fixed price agreements, Foundation, gifts, or state appropriations only require submission of a manual journal with a copy of the ledger sheet with the expenditure appropriately annotated. An AS226 or AS227 is not required.
- All transfers must be approved by the Principal Investigator and Sponsored Program Accounting.
- Cost transfers are not allowable following the submission of the final expenditure report to the sponsor, unless they involve reconciling items of which the SPA contact was aware.

- Constant or frequent transfers raise serious questions about their propriety as well as the overall reliability of the accounting system and internal controls:

| Observed Activity  | Potential Compliance or Management Issues                         |
|--|---|
| Frequent cost transfers at the start of projects, especially cost transfers greater than 90 days | Late award setups, “parking” charges until account is established |
| Late or high volume of cost transfers coinciding with PAR due dates                              | Labor distribution not being monitored                            |
| High volume cost transfers through the life of the award   | Poor management of funds or poor accounting practices             |
| High volume of cost transfers near or after the end of an award                                  | Surpluses or shortfalls being transferred on or off of awards     |

- See job aid on LSU Workday website under Financial Accounting “**Create Journal Entry: Correction Journal**” or under Payroll “**Create Payroll Accounting Adjustment.**”


## Revision of Budget Plans (Uniform Guidance)

The following changes require sponsor approval:

- Change in scope or objective
- Change in key personnel
- Reduction of 3 months or 25% of PI's time
- Additional Federal funds
- Increase in direct costs by decreasing indirect costs and visa versa, if required by agency
- Inclusion of costs that require prior Uniform Guidance approval such as equipment unless waived by agency
- Transfer of training allowance to any other category
- Subcontracting that is not in the approved award – does not include supplies, materials, equipment or general support services


All of the above can be waived under expanded authorities except for the first four changes.

Under expanded authorities, agencies can authorize universities to:

-  Approve a no cost extension of up to 12 months
  - Payment of additional compensation to employees
  - Incur pre-award costs 90 calendar days prior to award at their own risk
  - Approve equipment purchases (special or general purpose)
  - Carry forward unobligated balances to subsequent funding period

Universities must have written processes in place; therefore, LSU documents internal prior approvals via a modification / prior approval request record routed in Geaux Grants.

Ag Center PIs must complete the Ag Center Modification Request Form and send to the SPA contact.

Federal agencies may restrict the transfer of funds among direct cost categories for awards in which the Federal share exceeds \$100,000 and cumulative amount of such transfers exceed 10% of the total  budget.

Please see the Research Terms and Conditions Prior Approval and Other Requirements Matrix on the next four pages.

Rebudgeting forms are available on SPA's website:

- AS529: Internal Rebudget Request, LA Board of Regents Enhancement (ENH) Contracts
- AS530: Internal Rebudget Request, La Board of Regents Research & Development (R&D) Contracts
- AS555: Rebudget Request

**Research Terms and Conditions Appendix A**  
**Prior Approval Matrix**  
**November 12, 2020**

| Prior Written Approval (prior approval)?  | Reference     | RTC Overlay | NSF                    | DOE      | NIH                    | USDA<br>NIFA         | DOC      | NASA                     | DHS-GFAD | DHS-FEMA |
|---|---------------|-------------|------------------------|----------|------------------------|----------------------|----------|--------------------------|----------|----------|
| Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts  | 200.407       |             |                        |          |                        |                      |          |                          |          |          |
| Changes in principal investigator (PI), project leader, project partner, or scope of effort   | 200.201(d)(5) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| <b>Cost sharing or matching</b>   | 200.407(b)    |             |                        |          |                        |                      |          |                          |          |          |
| Use of unrecovered indirect costs, including indirect costs on cost sharing or matching   | 200.306(c)    | Waived      | Waived                 | Waived   | Waived                 | Waived <sup>15</sup> | Waived   | Waived                   | Waived   | Waived   |
| Use of current fair market value to determine the value of non-Federal entity contributions of services and donations of property for the purposes of cost sharing or matching  | 200.306(d)(2) | Waived      | Waived                 | Waived   | Waived                 | Waived               | Waived   | Waived                   | Waived   | Waived   |
| Costs of the fair market value of equipment or other capital assets and fair rental charges for land when the Federal award supports activities that require use of equipment, buildings or land  | 200.306(h)(2) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| <b>Program Income</b>   | 200.407(c)    |             |                        |          |                        |                      |          |                          |          |          |
| Use of program income during the period of performance (additive method)  | 200.307(e)(2) | Waived      | Waived                 | Waived   | Waived <sup>6</sup>    | Waived               | Waived   | Waived <sup>20</sup>     | Waived   | Waived   |
| <b>Revision of budget and program plans</b>   | 200.407(d)    |             |                        |          |                        |                      |          |                          |          |          |
| Change in the scope or the objective of the project or program  | 200.308(c)(1) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Change in a key person specified in the application or Federal award  | 200.308(c)(2) | Required    | Required <sup>14</sup> | Required | Required <sup>6</sup>  | Required             | Required | Required <sup>21</sup>   | Required | Required |
| Disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project by the approved Project Director (PD) or PI   | 200.308(c)(3) | Required    | Required <sup>14</sup> | Required | Required <sup>6</sup>  | Required             | Required | Required <sup>21</sup>   | Required | Required |
| Inclusion, unless waived, of costs that require prior approval in accordance with Subpart E -- Cost Principles  | 200.308(c)(4) | Required    | Waived <sup>1</sup>    | Required | Waived <sup>7</sup>    | Required             | Required | Required                 | Required | Required |
| Transfer of funds budgeted for participant support costs to other categories of expense   | 200.308(c)(5) | Required    | Required <sup>2</sup>  | Required | Waived <sup>8</sup>    | Required             | Required | Required                 | Required | Required |
| Subawarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in 200.333. This provision does not apply to the acquisition of supplies, material equipment or general support services  | 200.308(c)(6) | Required    | Required               | Required | Waived <sup>8</sup>    | Waived <sup>15</sup> | Required | Required                 | Required | Required |
| Changes in the approved cost-sharing or matching provided by the non-Federal entity   | 200.308(c)(7) | Required    | Required               | Required | Required               | Waived <sup>11</sup> | Required | Required                 | Required | Required |
| Need for additional Federal funds to complete the project   | 200.308(c)(8) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award   | 200.308(e)(1) | Waived      | Waived                 | Waived   | Waived                 | Waived               | Waived   | Waived                   | Waived   | Waived   |
| Incur project costs more than 90 calendar days pre-award  | 200.308(e)(1) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Initiate a one-time extension of the period of performance by up to 12 months   | 200.308(e)(2) | Waived      | Waived                 | Waived   | Waived                 | Waived               | Waived   | Waived                   | Waived   | Waived   |
| Subsequent no-cost extension or extension of more than 12 months  | 200.308(e)(2) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Carry-forward of unobligated balances to subsequent budget periods  | 200.308(e)(3) | Waived      | Waived                 | Waived   | Waived <sup>11</sup>   | Waived               | Waived   | Waived                   | Waived   | Waived   |
| Transfer amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa   | 200.308(e)(4) | Waived      | Waived                 | Waived   | Waived <sup>11</sup>   | Waived               | Waived   | Waived <sup>22, 23</sup> | Waived   | Waived   |
| Restrict the transfer of funds among direct cost categories or programs, functions and activities for Federal awards in which the Federal share of the project exceeds the simplified acquisition threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal awarding agency | 200.308(f)    | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Making any fund or budget transfers between construction and non-construction work  | 200.308(h)(5) | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| <b>Real Property</b>  | 200.407(e)    |             |                        |          |                        |                      |          |                          |          |          |
| Encumber real property acquired with Federal funds  | 200.311(b)    | Required    | Required               | Required | Required               | Required             | Required | Required                 | Required | Required |
| Transfer of title to the Federal awarding agency or to a third party  | 200.311(c)(3) | Required    | Required               | Required | Required <sup>12</sup> | Required             | Required | Required                 | Required | Required |
| Special arrangements and alterations costs incurred specifically for a Federal award  | 200.462(a)    | Required    | Required <sup>3</sup>  | Required | Waived <sup>12</sup>   | Required             | Required | Required                 | Required | Required |

**Research Terms and Conditions Appendix A**  
**Prior Approval Matrix**  
**November 12, 2020**

|  | Reference                   | RTC Overlay | NSF      | DOE      | NIH      | USDA<br>NIFA | DOC      | NASA     | DHS-GFAD | DHS-FEMA |
|--|-----------------------------|-------------|----------|----------|----------|--------------|----------|----------|----------|----------|
| <b>Equipment</b>   |                             |             |          |          |          |              |          |          |          |          |
| Encumber equipment acquired with Federal funds   | 200.407(f)                  |             |          |          |          |              |          |          |          |          |
| Fixed amount subawards   | 200.313(c)(1)<br>200.407(g) | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| Subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided that the subawards meet the requirements for fixed amount awards in 200.201.   | 200.333                     | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Direct Costs</b>  |                             |             |          |          |          |              |          |          |          |          |
| Direct change the salaries of administrative and clerical staff if all conditions in 200.413 are met, excluding 200.413(c)(3).   | 200.407(h)<br>200.413(c)    | Waived      | Required | Waived   | Waived   | Waived       | Waived   | Waived   | Waived   | Waived   |
| <b>Compensation -- personal services, paragraph (h)</b>  |                             |             |          |          |          |              |          |          |          |          |
| Directly charge payments of incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed Institutional base salary).   | 200.430(h)(1)(i)            | Waived      | Waived   | Waived   | Waived   | Waived       | Waived   | Waived   | Waived   | Waived   |
| Faculty salary in excess of Institutional Base Salary (IBS).   | 200.430(h)(2)               | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| Intra-FE faculty consulting on a Federal award that exceed a faculty member's base salary.   | 200.430(h)(3)               | Waived      | Waived   | Waived   | Waived   | Waived       | Waived   | Waived   | Waived   | Waived   |
| <b>Compensation -- fringe benefits</b>   |                             |             |          |          |          |              |          |          |          |          |
| Severance payments to foreign nationals employed by the non-Federal entity outside the US that exceed the amounts customary in the US.   | 200.431(i)(4)               | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| Severance payments to foreign nationals employed by the non-Federal entity outside the US due to termination of the foreign national as a result of the closing of, or curtailment of activities by, the non-Federal entity in that country. | 200.431(i)(5)               | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Entertainment costs</b>   |                             |             |          |          |          |              |          |          |          |          |
| Inclusion of costs of entertainment, including amusement, diversion, and social activities and any associated costs that have a programmatic purpose.  | 200.407(k)<br>200.438       | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Equipment and other capital expenditures</b>  |                             |             |          |          |          |              |          |          |          |          |
| Direct change capital expenditures for general purpose equipment.  | 200.407(l)<br>200.439(b)(1) | Waived      | Waived   | Waived   | Waived   | Waived       | Waived   | Waived   | Waived   | Waived   |
| Direct change capital expenditures for buildings and land use.   | 200.439(b)(1)               | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life.   | 200.439(b)(3)               | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Exchange rates</b>  |                             |             |          |          |          |              |          |          |          |          |
| Exchange rate fluctuations that result in the need for additional Federal funding, or a reduction in the scope of the project.   | 200.440(a)<br>200.407(m)    | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Fines, penalties, damages and other settlements</b>   |                             |             |          |          |          |              |          |          |          |          |
| Costs resulting from non-Federal entity violations of alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations.   | 200.407(n)<br>200.441       | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Fund raising and investment management costs</b>  |                             |             |          |          |          |              |          |          |          |          |
| Fund raising costs for the purposes of meeting the Federal program objectives.   | 200.407(o)<br>200.442(a)    | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Goods or services for personal use</b>  |                             |             |          |          |          |              |          |          |          |          |
| Costs of housing (e.g. depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses).   | 200.407(p)<br>200.445(b)    | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Insurance and Indemnification</b>   |                             |             |          |          |          |              |          |          |          |          |
| Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property.   | 200.447(b)(2)<br>200.407(r) | Required    | Required | Required | Required | Required     | Required | Required | Required | Required |
| <b>Memberships, subscriptions, and professional activity costs, paragraph (c)</b>  |                             |             |          |          |          |              |          |          |          |          |



**Research Terms and Conditions Appendix A**  
**Prior Approval Matrix**  
**November 12, 2020**

|  | Reference     | RTC Overlay | NSF                   | DOE                  | NIH                    | USDA<br>NIFA         | DOC                  | NASA                 | DHS-GTAD             | DHS-FEMA             |
|--|---------------|-------------|-----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Costs of membership in any civic or community organization.</b>   | 200.454(c)    | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Organization costs</b>  | 200.407(s)    | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| Costs such as incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselor, whether or not employees of the non-Federal entity in connection with establishment or reorganization.  | 200.455       | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Participant support costs</b>   | 200.407(l)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Transfer of funds into the participant support cost category.  | 200.456       | Waived      | Waived <sup>1</sup>   | Waived <sup>1*</sup> | Waived <sup>1*</sup>   | Waived <sup>1*</sup> | Waived <sup>1*</sup> | Waived <sup>1*</sup> | Waived <sup>1*</sup> | Waived <sup>1*</sup> |
| Transfer of funds budgeted for participant support costs to other categories of expense.   | 200.308(c)(5) | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Pre-award costs</b>   | 200.407(u)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Inclusion of allowable pre-award costs.  | 200.458       | Waived      | Waived                | Waived               | Waived                 | Waived               | Waived               | Waived               | Waived               | Waived               |
| Incur project costs 90 calendar days before the Federal awarding agency makes the Federal award.   | 200.308(e)(1) | Waived      | Waived                | Waived               | Waived                 | Waived               | Waived               | Waived               | Waived               | Waived               |
| Incur project costs more than 90 calendar days pre-award.  | 200.308(e)(1) | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Rearrangement and reconversion costs</b>  | 200.407(v)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Direct change special arrangements and alterations costs incurred specifically for a Federal award.  | 200.462(a)    | Required    | Required <sup>2</sup> | Required             | Required <sup>2*</sup> | Required             | Required             | Required             | Required             | Required             |
| <b>Selling and marketing costs</b>   | 200.407(w)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under §200.421).   | 200.467       | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Taxes (including Value Added Tax)</b>   | 200.407(x)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Use of foreign tax reimbursement for approved activities under the Federal award.  | 200.470(c)    | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>Travel costs</b>  | 200.407(y)    |             |                       |                      |                        |                      |                      |                      |                      |                      |
| Inclusion of travel costs for officials covered by 200.444. General costs of government.   | 200.474(a)    | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| Travel costs for dependents for travel of duration of six months or more.  | 200.474(c)(2) | Required    | Required              | Required             | Required               | Required             | Required             | Required             | Required             | Required             |
| <b>4 Any of the authorities may be over-ridden by a special term or condition of award.</b>  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 1 Except where specified otherwise in this matrix, the terms and conditions of award, or the applicable program solicitation or award notice.  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 2 This action requires the prior written approval of the cognizant NSF Program Officer.  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 3 Rearrangement and reconversion costs under §25,000 may be approved by grantees.  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 4 Unless funds are being moved into the "Other" category of participant support.   |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 5 Waived. Funds added to the amount available for the project.   |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 6 Required for the PI and any other individuals specifically named in the Notice of Award.   |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 7 Waived, but costs not specifically covered in Subpart F are subject to the NIH Grants Policy Statement (NIHGPS).   |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 8 Waived, unless change in scope. For the purposes of Kirschstein-National Research Service Award (NRSA) programs, this term does not apply. NIH will continue to use the terms trainees, trainee-related expenses, and trainee travel in accordance with NSRA Regulations. Participant support costs are only allowable when identified in specific Funding Opportunity Announcements (COAs). |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 9 Waived unless change in scope and except when subrecipient is foreign.   |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 10 Waived except when Notice of Award indicates prior approval is required.  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |
| 11 Waived unless change in scope.  |               |             |                       |                      |                        |                      |                      |                      |                      |                      |

**Research Terms and Conditions Appendix A**  
**Prior Approval Matrix**  
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|               | Reference   | RTC Overlay | NSF | DOE | NIH | USDA<br>NIFA | DOC | NASA | DHS-GFAD | DHS-FEMA |
|---------------|---|-------------|-----|-----|-----|--------------|-----|------|----------|----------|
|               | Waived for alterations and renovations costing up to \$500,000, unless change in scope or rebudgeting into A&E exceeds 25% of budget period total.  |             |     |     |     |              |     |      |          |          |
| <sup>12</sup> | See Rearrangement and Reconversion Costs within NIH Grants Policy Statement Chapter 7.9.1.  |             |     |     |     |              |     |      |          |          |
| <sup>13</sup> | Required, participant support costs are only allowable when identified in specific Funding Opportunity Announcements (FOAs).  |             |     |     |     |              |     |      |          |          |
| <sup>14</sup> | This also is required for any co-PI/co-PD on the project.   |             |     |     |     |              |     |      |          |          |
| <sup>15</sup> | Only if the total amount of indirect costs charged to the project does not exceed the maximum allowed indirect costs or the institution's negotiated indirect cost rate, whichever is less.   |             |     |     |     |              |     |      |          |          |
| <sup>16</sup> | Waived except when: 1) subaward(s) would be more than 50% of the total dollars of the award or 2) subaward is to a federal agency. In these situations, prior approval is required.   |             |     |     |     |              |     |      |          |          |
| <sup>17</sup> | Except when the change is a reduction in the amount of approved cost-sharing/match in which case prior approval is required.  |             |     |     |     |              |     |      |          |          |
| <sup>18</sup> | If the cost of the equipment is appropriately prorated among the activities to be benefited.  |             |     |     |     |              |     |      |          |          |
| <sup>19</sup> | Department of Commerce (DOC) permits non-Federal entities to own equipment upon acquisition without conditions or without obligation to the sponsor at termination of project, unless otherwise specified in a specific award condition. DOC permits trade in equipment to buy replacement equipment. |             |     |     |     |              |     |      |          |          |
| <sup>20</sup> | With prior approval, may use to meet cost share requirement.  |             |     |     |     |              |     |      |          |          |
| <sup>21</sup> | Applies to PIs and co-PIs.  |             |     |     |     |              |     |      |          |          |
| <sup>22</sup> | Applies to PIs and co-PIs.  |             |     |     |     |              |     |      |          |          |
| <sup>23</sup> | Waived unless total cost share amount is reduced from what was approved in budget.  |             |     |     |     |              |     |      |          |          |
| <sup>24</sup> | Waived if the cost of equipment is appropriately prorated among the activities to be benefited.   |             |     |     |     |              |     |      |          |          |
| <sup>25</sup> | Pertains only to items produced under this award in which the Federal share was used for all or part of the development.  |             |     |     |     |              |     |      |          |          |

## No-Cost Extensions

No-cost extensions that can be approved internally should be routed to the Office of Sponsored Programs (OSP) via Geaux Grants. OSP must notify the Federal agency of extension requests at least 10 days before the expiration date of the agreement. Please allow enough time for the request to be routed internally and proper written notification to be given to the sponsor.

Ag Center PIs must complete the Ag Center Modification Request Form and send to SPA contact.

LSU can only grant one no-cost extension up to 12 months on agreements with expanded authority. If a Principal Investigator (PI) requests a six-month extension internally and additional time is subsequently required, the second request must be submitted by the PI to the sponsor through OSP.

No-cost extensions may not be exercised merely for the purpose of using the unobligated balance.

If a no-cost extension cannot be approved internally, the PI must route the request through OSP before sending the request to the sponsor.

## Subrecipients

A subrecipient/subcontractor relationship exists when a portion of the scope of work is transferred to another entity. The PI is responsible for ensuring that the subrecipient is in compliance with the terms and conditions of the subaward.

### PI Checklist for Subcontractor Invoices

- \_\_\_\_\_ Acceptable technical reports and deliverables have been submitted in accordance with subcontract requirements
- \_\_\_\_\_ Dates on the invoice identifying the billing period (not the invoice date) are within subcontract period of performance
- \_\_\_\_\_ Invoice format (e.g., major cost categories, lump sum, milestones, etc.) is in the format required by the subcontract
- \_\_\_\_\_ Invoice frequency (i.e., monthly, quarterly, at final, etc.) is in compliance with subcontract requirements
- \_\_\_\_\_ If required by the subcontract, invoices reflect the source of funds (ex: NASA, LEQSF – two separate awards) and invoiced amounts are charged to respective LSU grants
- \_\_\_\_\_ Expenditures are allowable and within the re-budgeting limitations set forth in the subcontract
- \_\_\_\_\_ If cost reimbursable, the cumulative amount equals the amount previously billed plus the current billing amount
- \_\_\_\_\_ Cost sharing certification has been attached to the invoice, if applicable
- \_\_\_\_\_ The invoice has been certified and signed by the authorized institutional representative
- \_\_\_\_\_ If withholding is required by the subcontract, each invoice has been reduced by the retainage (% of amount invoiced)
- \_\_\_\_\_ The final invoice has been marked “Final”, cost sharing has been met, the close-out certification has been submitted, and final deliverables have been submitted and accepted before the final invoice is approved for payment

Properly prepared invoices and cost sharing certifications are approved by the Principal Investigator or his designee and forwarded to SPA. The department should also create a receipt in Workday. See job aid on LSU Workday website under Procurement “**Create Receipt for Services.**” SPA will forward the invoice to Accounts Payable for payment.

If any of the above items are not satisfactory, the PI should notify the SPA contact for assistance in resolving the issue. If the invoice is satisfactory, Uniform Guidance requires that it be paid within 30 days. Therefore, please do not delay processing.

## Equipment Maintenance and Repair Costs Charged to Sponsored Projects

General purpose equipment maintenance/repair costs are not allowable costs on sponsored agreements. Maintenance/repair costs for **specialty equipment** purchased on the project or used primarily for the research and benefit of the project, can be a direct cost to a grant.

Maintenance/repair costs are typically **allowable** on sponsored agreements when:

1. it is listed in the \*approved budget
2. it is for specialty equipment purchased on the project
3. it is for specialty equipment used to support or advance the work of the project
4. it is not prohibited per the sponsor's terms and conditions
5. it is reasonable and allocable
  - Maintenance and repair costs must be proportionately allocated to each project or activity for equipment used on multiple projects (externally or institutionally funded projects including departmental research, instructional activities or other institutional activities).
6. maintenance agreement dates fall within the award period

*\*It is recommended that anticipated maintenance expenses be included in the proposed budget and budget justification.*

*\*\*If the maintenance/repair costs are not listed in the approved budget or the maintenance/repair costs are not for specialty equipment purchased on the project, an AS550 must be completed.*

Maintenance/repair costs are typically **not allowable** on sponsored agreements when:

1. it is for general purpose equipment (laptops, desktops, printers, etc.)
2. there is no reasonable method to proportionately allocate the costs to the specific project
3. it is specifically disallowed by the sponsor
4. it does not support or advance the work of the specific project
5. the scientific/specialty equipment is in an approved service/recharge center

Note: Costs incurred for improvement which add to the permanent value of equipment or appreciably prolong its intended life are treated as capital expenditures and must have prior written approval of the awarding agency.

## Scholarships and Fellowships

Scholarships and fellowships are allowable on sponsored agreements only when approved by the sponsoring agency. All scholarships and fellowships must have a separate grant. Spend category SC0112 is used for tuition, fees, housing, food service, travel, and books. Spend categories SC0111 and SC0114 are used for stipends.

The department must complete an AS498, **Request to Establish Scholarship/Fellowship** and forward to Janet Parks in SPA. AS498s for graduate students must be routed to the Graduate School before sending to SPA. Once an exemption code is established, SPA will load the tuition exemptions for the appropriate students upon notification from the PI or the designated departmental contact. Departments are responsible for loading the SAE documents for stipend payments in the Student Award Entry system (SAE).

To view awards on SAE:

1. Logon to the Information Management System (IMS)
  - From the User Menu screen, type "X" for TPX (Terminal Productivity Executive), then press Enter
  - Type in Logon ID and Password, then press Enter
  - Press F2 to logon to IMS
  - Type in Logon ID and Password again, then press Enter
2. The screen will then display the message "Sign-On Successful, Session Ready for Input." The user is now logged on to the IMS system. Press F1 for the System Menu.
3. Type in **SAE**, then press Enter
4. **PF 2** To find an award document
5. Enter the **TRX CODE** (enter)
6. Select document (enter)

AS498s must include the following criteria:

Name of Scholarship  
College  
Department  
Student Classification  
Major  
GPA for original award and GPA to retain award  
Number of Semesters/Years Student can receive Scholarship/Fellowship  
Full-time Requirement  
Semesters awarded

Documentation of scholarship criteria must be attached to the AS498.

Fellowships are cash awards frequently given for academic excellence but sometimes on the basis of need. Fellows do not have a work component.

SC0111 is used for Graduate student stipends and SC0114 is used for Undergraduate and non-LSU student stipends.

Fellowships are paid on the following dates but will usually hit the ledger a few days before; therefore, the payment on the 1st of the month will usually show up on the ledger preceding that month:

- Fall term
- August (one week before class begins)
  - September 1

- October 1
- November 1
- December 1

Spring term

- January (one week before class begins)
- February 1
- March 1
- April 1
- May 1

Summer term

- June (one week before class begins)
- July 1

If a department decides to pay the students less than 5 installments, they will be paid beginning the first payment date. For example: 2 installments will be paid on August 1 and September 1 or 3 installments will be paid on August 1, September 1 and October 1.

SAE is term based and will only release funds to students upon completion of registration. If a student is not enrolled and the TRX code is set up for a LSU student, the funds will never be released. If a student is not required to be enrolled as a condition of the award, ensure the non-LSU Students box is checked on the AS498.

Exemption reports are available in Reporting Tools and should be reconciled to the ledgers monthly. The exemption reports may be viewed or printed by accessing Reporting Tools, Accounts Receivable, and then either Exemption/Cash Award Activity Report or Accounts Receivable Transaction Activity Report.

Manual journals cannot be done to correct the grant for scholarships and fellowships. The department must process entries through SAE (one entry removing the award from the incorrect grant, and another entry charging the award on the correct grant). Both entries must be processed at the same time with a note to Student Aid to release both entries together so that the student's account is not affected.

For cash incentive payments paid to participants in sponsored programs (\$50 or less), see FASOP: AS-13.

## Participant Support Costs

Participant support is funding provided specifically to enable and encourage individuals to attend conferences or training programs without undue financial burden. These costs must be accounted for separately.

Participant support costs require sponsor approval and must be included in the approved budget. These costs are excluded from F&A.

Rebudgeting from participant support costs usually requires sponsor approval (refer to sponsor guidelines).

Documentation of participants attending workshops or participating in the project must be maintained by the department.

A participant can be:

- Student
- Scholar
- Scientist
- Teacher
- Private sector representative

A participant should not be an employee.



## Expiration Notification Letter

An expiration notification e-mail is sent to the Principal Investigators (PI) 30 to 60 days before the sponsored agreement expires. The PI should ensure the following actions were/will be taken:

- Review official University ledgers for appropriateness of expenditures
- Notify SPA of any anticipated expenditures that will not be reflected on the ledgers as of the expiration date
- Clear encumbrances, transactions “in progress,” and overdrafts
- Ensure all goods and services are received BEFORE the expiration date
- Process appropriate costing allocations to remove personnel from the grant
- Notify rendering departments of new grant(s)
- Verify that cost sharing requirements have been met
- Submit deliverables (e.g., final report) to sponsor
- If deliverables will not be submitted by the time prescribed in the agreement, notify SPA
- Disclose any potential patent information to the University
- If the grant is still tentative, forward the fully executed agreement to the appropriate Sponsored Programs office

If the sponsored agreement will be extended, the PI should indicate the new expiration date, attach a copy of the modification approving the extension or the letter requesting the extension, and return the form by e-mail to the SPA contact.

## Fixed Price Agreements (FASOP: AS-08)

**Purpose:** To set forth procedures for the disposition of unexpended balances in the grants of expired fixed price agreements and to provide the Principal Investigator (PI) with maximum flexibility to use the remaining funds to support the original area of the award (e.g., research, instruction, public service), while establishing a liquidation schedule for these grants.

### **Facilities and Administrative Costs**

Upon expiration, the remaining funds budgeted for F&A costs shall be recovered by the University. After this is accomplished, remaining funds are available to be expended by the PI.

### **Minimum Balance**

Any account that has an unexpended balance of less than \$100 will be closed 90 days after the expiration date with the balance being recognized as Facilities and Administrative Costs.

### **Grace Period**

The PI has a period of 36 months following the expiration date to use these funds with the following exception: PIs at the School of Veterinary Medicine will have a period of six (6) months following the expiration date to use these funds. The expenditures must be tentative or encumbered on the final ledger in order to be allowable.

### **Absent Principal Investigator**

For an expired fixed price agreement for which the PI is no longer affiliated with the University (or for which the PI is unavailable to monitor the agreement), the unit head will be responsible for the disbursement of any unobligated funds. The unit head is also responsible for notifying the Sponsored Program Accounting (SPA) Division of the Office of Accounting Services of such a change in PI.

### **Reversion**

Any funds remaining at the end of the grace period will revert to the Vice Chancellor of Research and Graduate Studies with the following exception: funds remaining in School of Veterinary Medicine projects will revert to the Dean of the school. These funds will be used as matching funds to sponsored agreements and to encourage research.

## University Foundation Basic Gifts

University Foundation basic gifts are established by the University when requested and approved in writing by the department head and Dean.

The following information must be included on the Request to Establish a University Foundation Account, Form AS492:

- Purpose/function of the account. The function must be the same as the donor's intent.
- The Foundation project ID
- Effective Date, if different than the date of the request
- Principal Investigator Name
- Cost center contact person and phone number
- Scholarship/fellowship criteria and other donor restrictions must be attached if requesting a scholarship/fellowship account. Also, if for scholarship/fellowship, page 2 must be completed.
- Form must be approved by the LSU Foundation.

The University will charge the current fringe benefit rates (regular, transient/WAE, and GA) and GA tuition remission rate. Normally, F&A costs are not charged to University Foundation accounts.

Completed forms should be sent to the Foundation for approval. The Foundation will then forward to Keri Tweed for account set up.