



Mississippi Agricultural and Forestry Experiment Station

Mississippi State University Extension Service

MAFES/Extension SMOA Process

Specific Memorandum of Agreements (SMOAs) facilitate restricted support of research/extension activities associated with a specific department, commodity, program, or principal investigator. SMOA are an appropriate contractual vehicle when the following conditions are met:

1. The sponsor acknowledges that the funds are provided for restricted support of a particular research/extension project or program,
2. The sponsor requires/provides a specific scope of work or protocol to be implemented in the research/extension activity,
3. The sponsor expects/requires specific deliverables associated with the research/extension activities,
4. Regardless of amount.

If the sponsor expects to receive anything, even as simple as a technical report, then the PI must submit a SMOA.

The SMOA has no dollar limitations, and the PI must submit an Internal Approval Sheet (IAS), a budget and a scope of work as support for the SMOA for approval prior to providing any service or product to the sponsor. Sponsored Programs Accounting assigns a unique fund number for the SMOA, and the SMOA specifies a clearly defined scope of work. MAFES expects application of the full indirect cost rate unless the sponsor restricts the rate. The sponsor can communicate any restriction with a letter from the sponsor's authorized representative but not from the technical contact unless that person is also an authorized representative. The PI routes the SMOA first to the department head, then to MAFES or to Extension for approval before obtaining the sponsor's signature. The award of the SMOA results in research credit for the PI through the reporting process.

The PI will complete the SMOA form, which can be found on the MAFES website, www.mafes.msstate.edu under Faculty/Staff Resources. Please note there is a different SMOA if there is intellectual property expected to be produced from the project.

The PI will get his/her Department Head signature and then forward the SMOA, along with the IAS, budget, and scope of work to respective director's office for signature.

SMOA's being processed through MAFES need to be sent to Mary Ann Downs, mardowns@mafes.msstate.edu or Box 9740, Ms. State, MS 39762

SMOA's being processed through Extension Service need to be sent to Vicki Vaughn, vickiv@ext.msstate.edu or Box 9601, Ms. State, MS 39762.

**** NO faculty or staff of the department can invoice a sponsor for a SMOA.****