

## Guidelines for Reviewing GMAVCOVRW Reports

For competitive grants (prefix 304-/32-), the level at which the budget will be checked in SAP is based on 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (aka Uniform Guidance) and the award sponsor. The current configuration allows some flexibility in direct cost budgeting as requested by the campus community, while retaining the ability to limit postings to unbudgeted or unallowable items. There are three budget rules (Bud Rule) used in sponsored projects which can be found on the Award tab of GMGrantD for each project:

- Bud Rule 4 – Federal or federal flow through funded projects
- Bud Rule 5 – State, Foundation or other restrictively funded projects
- Bud Rule 9 – Industry, clinical trials or less restrictively funded projects

Expenses charged to grants are mapped to a sponsored class based on the GL account according to the Bud Rule Crosswalk. Crosswalk is updated as new GL accounts are created. <https://www.research2.uky.edu/uploads/budrule-crosswalk>

Budgeted Sponsored Class for Budget Rule 4	Budgeted Sponsored Class for Budget Rule 5	Budgeted Sponsored Class for Budget Rule 9	Sponsored Class	Sponsored Class Description	Direct Expense allowed on grant	G/L Account	G/L Account Description
E513199	E510000	E500000	E513199	Student CAS Sal & Benefits		513010	Teaching Assistants
E512099	E510000	E500000	E512099	Staff CAS Salary		513020	Housestaff
E512099	E510000	E500000	E522099	Staff CAS Salary		513030	Housestaff Benefits
E512099	E510000	E500000	E522099	Staff CAS Salary		513039	Staff Tips
E511000	E510000	E500000	E513100	Student Salary	Yes	513110	Stud-NonWork Study
E513199	E510000	E500000	E513199	Student CAS Sal & Benefits		513120	College Work Study
E513199	E510000	E500000	E513199	Student CAS Sal & Benefits		513130	Student - Non-workstudy Overtime
E530300	E530300	E500000	E531200	Printing		513205	Printing: MPS
E511000	E510000	E500000	E513100	Student Salary	Yes	513510	Research Assistants
E513199	E510000	E500000	E513199	Student CAS Sal & Benefits		513520	Graduate Assistant
E511000	E510000	E500000	E513100	Student Salary		513530	Post Doctoral Scholar
E537010	E530300	E500000	E537010	Post Doc Fellow	Yes	513531	Post Doctoral Fellow
E513199	E510000	E500000	E513199	Student CAS Sal & Benefits		513532	Postdoc Teaching Scholar
E511000	E510000	E500000	E513100	Student Salary	Yes	513533	Postdoc Research Scholar

The total direct cost budget of the grant will be allowed to be overspent by the lesser of 10% or \$1,000 without receiving error messages upon transaction entry. Error messages will result once the grant budget has been overrun by the lesser of these two amounts.

### Exceptions:

- Federal or federal flow-thru contracts will not have the budget rolled together.
- NSF grants have a special budgeting restriction requiring a specific budget for Training Participants (sponsored classes: E530170/E530172; g/l accounts: 530170/530171/530172).

When an expense posts to a sponsored class on a grant that does not have a budget line or is overspent for the respective budget rule on the grant, a lightning bolt will display when viewing the grant using t-code GMAVCOVRW. Reports are sent from the analysts in the Business Center as well as pre-close out notifications from RFS indicating these items need review by the unit and PI to ensure timely corrections.

Depending on what is determined during the investigation of the expense, it may require a budget revision on the sponsored project working with the unit's CGO. If the expense was simply posted to a wrong GL, then the correction must be made via journal voucher <http://dib.uky.edu/ufs/sites/www.uky.edu.ufs/files/JV%20Tips%20and%20Hints.pdf>

\*The AVC Overview report includes any encumbrances or parked documents when reviewing the available balance.

**Federal and Federal Flow Through**

**Budget Rule 4**

**AVC Checking**

E511000	Direct Salaries & Benefits
E530011	Travel - Domestic
E530033	Travel - Foreign
E530040	Travel - Student
E530130	Consultants
E530170	Train Participants
E530172	Participant Support Other
E530200	Subcontract <\$25K
E530201	Subcontract >\$25K
E530300	Direct Current Expense
E534040	Rent/Lease Land/Eqp
E534041	Rent/Lease - Bldg
E536120	Patient Care & Support
E537010	Fellow/Trainee Stipend
E537030	Trainee Tuition/Fees
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A Costs

E510000	Direct Expenses
E530040	Travel-Student-non-employee
E530170	Train Participants
E530172	Participant Support Other
E530200	Subcontract <\$25K
E530201	Subcontract >\$25K
E534040	Rent/Lease Land/Eqp
E534041	Rent/Lease - Bldg
E536120	Patient Care & Support
E537010	Fellow/Trainee Stipend
E537030	Trainee Tuition/Fees
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A Costs

**State and Foundations**

**Budget Rule 5**

**Revised Budget Rule 5**

E510000	All Salary & Benefits
E530011	Travel - All
E530130	Consultants
E530170	Train Participants
E530172	Participant Support Other
E530200	Subcontract <\$25K
E530201	Subcontract >\$25K
E530300	Direct Current Expenses
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A Costs

E510000	Direct Expenses
E530170	Train Participants
E530172	Participant Support Other
E530200	Subcontract <\$25K
E530201	Subcontract >\$25K
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A Costs

<https://www.research2.uky.edu/uploads/avcupdate>

**GM AVC Overview Report for Ledger 9K**

Company Code UK00  
 Grant 00000000003200001085  
 Fund Multiple V  
 Sponsored Program All Values  
 Sponsored Class Multiple Values  
 Time Interval Overall Time Period



Grant/Fund/Sp. Prog./Sp. Class	Consumable Bdgt	Consumed Amt.	Available Amt.	Deficit Ind.
00000000003200001085	122,770.00	61,100.75	61,669.25	
0226000060	122,770.00	61,100.75	61,669.25	
Overall Programs	122,770.00	61,100.75	61,669.25	
E510000	78,273.00	42,914.60	35,358.40	
E513199	0.00	4,800.07	4,800.07-	⚠
E530170	0.00	1,799.62	1,799.62-	⚠
E530402	1,020.00	0.00	1,020.00	
E537110	18,500.00	0.00	18,500.00	
E590020	24,977.00	11,586.46	13,390.54	