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# SUBJECT MATTER EXPERT

GRANT REVIEW 30I – AWARDS MANAGEMENT II



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## GRANT REVIEW SERIES

- 10/15 Awards Management II
- 11/19 Advanced Topics
- 12/17 CGO Topics

## BUSINESS CENTER

### MISSION STATEMENT

The CAFE Business Center is a support unit dedicated to providing customer service and facilitating financial and human resources activities within the College.

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## OVERVIEW

- This is the third in a series of grant trainings provided to CAFE departments
- This class will discuss various awards management topics to assist the department throughout the life of the award

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## OBJECTIVE

- To provide Business Officers with relevant and timely information regarding managing competitive grants
- Discuss and provide an understanding of reconciliation techniques, reports, and cost transfer policies related to competitive grants

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## ROLES AND RESPONSIBILITIES

- E-1-3 Fiscal Roles and Responsibilities
- Section IV.E – Fiscal Responsibilities of Administrators
  - Departmental business officer shall be knowledgeable, responsible, and accountable for the fiscal transactions of their units or projects. To ensure that strong internal controls are in place.

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## ACRONYMS AND ABBREVIATIONS

- **ADR** – Associate Dean for Research; provides administrative oversight and support for a wide range of research activities
- **BO** – Business Officer; responsible for a department’s financial management, business operations, and human resource administration functions
- **BUDRULE** – Budget Rules; used when addressing sponsored projects. Examples are budrule4 for federal or federal flow through funding projects, budrule5 for state, foundation, or other restrictively funded projects, and budrule9 pertaining to industry, clinical trials and other less restrictively funded projects
- **BW** – Business Warehouse; A data warehousing product. Utilized to generate reports
- **CAS Items** – Cost Accounting Standards Items; Standards to ensure uniformity and consistency in the measurement, assignment and allocation of costs; for financial and oversight purposes these are GL’s that are generally unallowable on a sponsored project
- **CGO** – College Grants Officer; College Grant Officers assist with a multitude of duties from the proposal period through the grant management period and along with your departmental Business Analyst should be considered as the first contacts for any and all grant related questions and issues for your department
- **Expected Account** – Also referred to as an E-account, an expected account is created by the Office of Sponsored Projects Administration upon request for sponsored projects awaiting the receipt of a final award document
- **eIAF** – Electronic Internal Approval Form; The eIAF is an internal approval form used by OSPA to gather various information before a proposal may be submitted to apply for a grant

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## ACRONYMS AND ABBREVIATIONS

- **F&A** – Facilities and Administrative Costs; F&A costs are real expenses incurred by the university in support of sponsored projects, but which by federal regulation cannot be charged directly to a specific grant, contract, or other sponsored agreement. F&A costs stem from the institutional need to maintain a shared infrastructure that supports the research and scholarly activities of all investigators. F&A costs are divided into facilities costs (e.g. building depreciation, operation and maintenance, utilities) and administrative costs (e.g. sponsored projects administration, purchasing, accounting, legal services)
- **FA** – Financial Administrator; RFS employee that serves as a liaison between sponsors, department personnel and principal investigators and provide accurate real-time invoicing, reporting, and financial guidance
- **FES** – Faculty Effort System; Used for the entry of payroll distribution for regular and full-time faculty
- **FI** – Financial Module
- **FPR** – Fixed Price Residual; Unrestricted cost center to be used in support of the enrichment of academic and research programs. An FPR will be established under the PI. Fund Balance will automatically carry forward at the end of each fiscal year.
- **GL** – General Ledger; A set of numbered accounts used to keep track of financial transactions
- **HR** – Human Resources

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## ACRONYMS AND ABBREVIATIONS

- **IP** – Intellectual Property; Intellectual property (IP) is the tangible or intangible results of research, development, teaching, or other intellectual activity. IP is any innovation or discovery conceived or developed by faculty, staff or students using University resources
- **JV** – Journal Voucher; SAP document used to record an internal transaction between funds, cost centers, WBS elements or internal orders
- **OSPA** – Office of Sponsored Projects Administration; OSPA administers extramural grants and contracts awarded through the University of Kentucky Research Foundation. Services available to University faculty and staff include: advice and assistance with budget preparation and other administrative requirements of proposals; review, negotiation and acceptance of awards; information regarding sponsor policies and regulations; preparation of subcontract documents.
- **PADR** – Project Account Data Record; When a PI receives an award for a sponsored project from a source outside of UK, OSPA will set up an account against which a PI and his/her department staff will post project expenses. OSPA generates a "PADR," or Project Account Data Record, for the initial account setup. Each time OSPA changes the account, the Research Administrator generates a new PADR. They are numbered sequentially. All PADRs are distributed to the Principal Investigator (PI), any co-Investigators (co-Is) and Business Officer.
- **PI** – Principal Investigator; A PI is the primary individual responsible for the preparation, conduct, and administration of a research grant, cooperative agreement, training or public service project, contract, or other sponsored project in compliance with applicable laws and regulations and institutional policy governing the conduct of sponsored research. The PI has primary Stewardship of Research Data on behalf of the University and bears primary responsibility for the overall conduct of the Sponsored Research or scholarly activity.

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## ACRONYMS AND ABBREVIATIONS

- **RA** – Research Administrator; An OSPA employee that performs various administrative, maintenance, compliance, review, and oversight tasks for a sponsored program
- **RFS** – Research Financial Services; used to be known as SPA. Oversees the financial reporting and compliance requirements of all externally sponsored projects. The primary goal of RFS is to facilitate the management of funds provided to the university by outside entities, in compliance with relevant guidelines, for the purpose of continuing research. Serves as liaison between sponsors, department personnel and PIs and provide accurate real-time invoicing, reporting, and financial guidance.
- **SAP** – Systems, Applications and Products Software; The University's current business application software
- **UKRF** – University of Kentucky Research Foundation; UKRF serves as the university's agent in the receipt of all external grants and contracts, intellectual property income and other designated income; oversees the protection, development, and commercialization of intellectual properties; and manages special cooperative agreements
- **VPR** – Vice President of Research; The VPR provides programs and services to support UK faculty, staff and students in grant development and submission, compliance and regulatory affairs, development of intellectual property and in highlighting their research achievements. This includes oversight and guidance of 13 multidisciplinary research centers and seven service core facilities.
- **WBS (element)** – Work Breakdown Structure Cost Object; These cost objects begin with "2", "3", or "4" and consist of a total of 10 digits. A WBS element reflects budgets, revenues, expenditures, recharges and transfers for land grants, grants and capital projects respectively.

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## GRANT REVIEW 30I - CONTENT

- Reconciliations
- Reports
- 30/60/90 Report
- Cost Transfer Policy (JV's)
- Questions

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## RECONCILIATIONS - DEFINITION

- Reconciliation Definition (BP E-17-6)
  - Serving as a key element of the University's system of internal controls, reconciliations provide verification of financial transactions to ensure the accuracy and integrity of financial reporting and to protect University assets
  - It is a process that compares two sets of records to ensure they agree and/or to identify and resolve differences
  - Comparison should be between supporting documentation maintained in the department and SAP system information
- Resources
  - [https://cafebusinesscenter.ca.uky.edu/files/reconciliations\\_2017.pdf](https://cafebusinesscenter.ca.uky.edu/files/reconciliations_2017.pdf)
  - <https://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/Reconciliation%20procedures.pdf>

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## RECONCILIATIONS - PROCESS OVERVIEW

- Generate system reports (SAP or BW – see below)
- Gather supporting documentation as necessary
- Verify that the month's beginning balance agrees with the prior month's ending balance and that the prior month's discrepancies have been corrected
- Compare supporting documentation to the system generated reports

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## RECONCILIATIONS - PROCESS (CONT'D)

- Are transactions (both labor and operating)
  - *Allowable* – Costs are considered allowable when they are permitted as a cost by federal regulation and/or by the terms of an award. Any costs expressly unallowable or mutually agreed to be unallowable shall be identified and excluded from any billing, claim, application, or proposal related to a sponsored project.
  - *Reasonable* - A cost may be considered reasonable if the nature of the goods or services, and the price paid for the goods or services, reflects the action that a prudent person would have taken given the prevailing circumstances at the time the direction to incur the expense was made
  - *Allocable* - A cost is allocable to a project if the goods or services involved can be directly assigned to the project based on the benefit provided and necessity of the expense
  - *Accurate* – Expense correctly charged or errors corrected within 90 days
  - *Approved* – Appropriately approved and documented
  - *Documented* - Sufficient documentation that is required to specifically identify the original charge, justification of the appropriateness of the charge to the receiving account, and fully explains why an expense is necessary. Documentation should also demonstrate that an expense follows all costing principles.
  - *Necessary* - A cost may be considered necessary when it is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the sponsored project

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## RECONCILIATIONS - PROCESS (CONT'D)

- Check labor distribution to ensure all personnel charges are allowable, reasonable, allocable, accurate, and approved for the cost object charged
- Clear any discrepancies via JV or payroll corrections immediately
- Review encumbrances
- Confirm budget availability
- Review Budget Revisions via PADR
- Certify the reconciliation for the month by having reconciler and approver sign

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## RECONCILIATIONS – BW REPORTS/SAP

- Summary Ledger
  - Grant Ledger – PI Summary (BW)
    - Saved View – zagbgt\_0041 (Direct Costs)
    - Saved View – zagbgt\_0042 (Cost Share)
- Line Item Detail report
  - Reconciliation FI Detail (BW)
    - Saved View – ZJAMILEI\_5005 (BW saved view for line items by department)
- Labor Report
  - Reconciliation HR Detail (BW)
    - ZJAMILEI\_5001 (BW saved view for labor by department)
- Encumbrances (BW/SAP)
  - Grant Ledger
  - S\_ALN\_01000003
  - ME2K

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## RECONCILIATIONS - GRANT LEDGER (DIRECT COSTS)

- Saved View – zagbgt\_004 | (Direct Costs)

Variables for Ad Hoc Report

Statistical Indicator (\*) R  Real Posting  
 Fiscal Year   
 Fiscal Period/Year (Required) (\*) 012/2020  JUN 2020  
 Company Code (Required) (\*) UK00  University of Kentucky  
 GL Account #  UK00/Not assigned To 0000999999  UK00/000999999  
 Business Area  Include   
 Functional Area  Include   
 Fund Department 81130  COMMUNITY & LEADERSHIP DEVELOPMENT  Include   
 Prime Grant  Include   
 Grant 3040000000  3040000000 To 3299999999  3299999999  Include   
 Grant Responsibility type  Include   
 Grant Sponsor  Include   
 Sponsored Program  Include   
 Sponsored Class E999999  E999999  Include   
 Funds Center  Include   
 Fund 00118\*  Exclude   
 Discipline  Include   
 Close Relat Proj Flg  Include   
 Participant Supp Flg  Include   
 Uniform Guidance Flg  Include

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## RECONCILIATIONS - GRANT LEDGER

Grant	Lifecycle Status	GM project from date	GM project to date	Sponsored Class	UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)	% Available Balance (Released)	
3210001069	SOUTHEAST CENTER FOR	GMAW Award	09/30/2018	09/29/2020	E639305 Hazardous Waste Serv			\$ 64.60	\$ 69.36			\$ (69.36)	X	
					Result	\$ 276,090.00	\$ 651,608.00	\$ 18,970.93	\$ 284,284.00	\$ 453,864.72	\$ 32,542.97	\$ 165,100.31	25.34126%	
3210001227	TECHNICAL UPGRADE IN	GMCX Closed	04/15/2019	06/30/2019	E511000 Direct Salary & Bene	\$ 500.00	\$ 500.00					\$ 500.00	100.00000%	
					E511011 Faculty Salary			\$ 500.00		\$ 0.00	\$ 0.00	\$ (500.00)	X	
					E522010 Faculty Benefits			\$ 50.86		\$ 0.00	\$ 0.00	\$ (50.86)	X	
					E530300 Direct Current Expen	\$ 3,000.00	\$ 3,000.00					\$ 3,000.00	100.00000%	
					E530400 Materials & Supplies				\$ 864.70		\$ 0.00	\$ (864.70)	X	
					E532000 Services				\$ 1,864.16		\$ 0.00	\$ (1,864.16)	X	
					Result	\$ 3,500.00	\$ 3,500.00		\$ 3,279.72	\$ 0.00	\$ 0.00	\$ 220.28	6.29371%	
3210001529	PILOT ONLINE PROFESS	GMAW Award	10/15/2019	09/29/2020	E511000 Direct Salary & Bene	\$ 2,449.00	\$ 2,449.00					\$ 2,449.00	100.00000%	
					E511011 Faculty Salary			\$ 98.47	\$ 196.94	\$ 196.94	\$ 0.00	\$ (196.94)	X	
					E513100 Student Salary			\$ 499.18	\$ 499.18	\$ 499.18		\$ (499.18)	X	
					E522000 Staff Benefits			\$ 7.05	\$ 7.05	\$ 7.05		\$ (7.05)	X	
					E522010 Faculty Benefits			\$ 27.77	\$ 55.66	\$ 55.66	\$ 0.00	\$ (55.66)	X	
					E523000 Student Benefits			\$ 38.18	\$ 38.18	\$ 38.18		\$ (38.18)	X	
					E530011 Travel-Domestic	\$ 2,648.00	\$ 1,744.00					\$ 1,744.00	100.00000%	
					E530300 Direct Current Expen	\$ 4,325.00	\$ 5,229.00					\$ 5,229.00	100.00000%	
					E530400 Materials & Supplies			\$ 1,623.98	\$ 1,868.92	\$ 1,868.92	\$ 0.00	\$ (1,868.92)	X	
					E530503 Registration Fees				\$ 335.00	\$ 335.00		\$ (335.00)	X	
					E532000 Services			\$ 1,170.00	\$ 1,170.00	\$ 1,170.00	\$ 0.00	\$ (1,170.00)	X	
					E590010 F&A Costs			\$ 1,165.30	\$ 2,113.96	\$ 2,113.96		\$ (2,113.96)	X	
					E590020 F&A Costs	\$ 4,758.00	\$ 4,758.00					\$ 4,758.00	100.00000%	
					E639305 Hazardous Waste Serv			\$ 12.90	\$ 15.12	\$ 15.12		\$ (15.12)	X	
					Result	\$ 14,180.00	\$ 14,180.00	\$ 3,472.83	\$ 6,300.01	\$ 6,300.01	\$ 0.00	\$ 7,879.99	55.57116%	
					Overall Result	\$ 4,754,228.00	\$ 8,332,004.43	\$ 62,248.46	\$ 692,923.56	\$ 7,754,838.78	\$ 109,869.02	\$ 0.00	\$ 467,296.63	6.80846%

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## RECONCILIATIONS - EXPORTING TO EXCEL

Open View  
Grant Ledger

Data Analysis Graphical display Info

Last Data Update: 09/02/2020

Save View Variable Screen Exceptions and Conditions Comments **Export to Microsoft Excel** Export to CSV Print (Portrait) Print

Grant	Lifecycle Status	GM project from date	GM project to date	Sponsored Class
3048105900	GMCKX Closed	07/15/1997	10/31/2000	E510000 All Salar E512000 Staff Sal E513100 Student E522000 Staff Be E530010 Travel-A E530011 Travel-D

- Export to Excel for easy review

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## RECONCILIATIONS – EXPORTING TO EXCEL

Grant	Lifecycle Status	GM project from date	GM project to date	Spor Class	
3048107692	CANCELLED/REPLACED W	GMCA Cancelled	10/01/2010	10/01/2010	E511
3048107692	CANCELLED/REPLACED W	GMCA Cancelled	10/01/2010	10/01/2010	E511
3048107692	CANCELLED/REPLACED W	GMCA Cancelled	10/01/2010	10/01/2010	E530
3048107692	CANCELLED/REPLACED W	GMCA Cancelled	10/01/2010	10/01/2010	Res
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E511
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E511
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E511
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E522
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E522
3048107741	ENHANCING SCIENCE CA	GMCK Closed	10/01/2010	08/31/2014	E522

- Will need to hide rows prior to heading line.
- Under Lifecycle Status column, filter to only pull Award and Cancelled status.

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## RECONCILIATIONS – EXPORTING TO EXCEL

Grant	Lifecycle Status	GM project from date	GM project to date	Sponsored Class	Unreleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative Expense	Commitment + PTD	Parked Documents PTD	Avail Balance (Release)
3048107692	CANCELLED/REVER	10/01/2010	10/01/2010	E51000	\$59.00							
3048107692	CANCELLED/REVER	10/01/2010	10/01/2010	E51000	\$6,546.00							
3048107692	CANCELLED/REVER	10/01/2010	10/01/2010	E53001	\$1,000.00							
3048107692	CANCELLED/REVER	10/01/2010	10/01/2010	Result	\$7,605.00							
3048109399	MEMBER grant	06/01/2012	06/01/2012	E53000	\$2,500.00							
3048109399	MEMBER grant	06/01/2012	06/01/2012	Result	\$2,500.00							
3048111454	MEMBER grant	06/01/2014	06/01/2014	E53000	\$3,911.00							
3048111454	MEMBER grant	06/01/2014	06/01/2014	Result	\$3,911.00							
3049025399	CANCELLED/PA	08/01/2014	08/01/2014	E51000	\$11,721.00							
3049025399	CANCELLED/PA	08/01/2014	08/01/2014	E51000	\$21,973.00							
3049025399	CANCELLED/PA	08/01/2014	08/01/2014	E53001	\$2,388.00							
3049025399	CANCELLED/PA	08/01/2014	08/01/2014	E53000	\$3,900.00							
3049025399	CANCELLED/PA	08/01/2014	08/01/2014	Result	\$39,982.00							
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E51000	\$286,285.00	\$224,422.00		\$1,949.99	\$3,899.98			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E51001				\$61,300.25	\$142,562.73		\$0.00	
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E51201				\$6,941.70	\$6,941.70			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53100				\$2,000.00	\$4,000.00			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E52200				\$154.18	\$201.60			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E52200				\$17,225.82	\$39,962.59		\$0.00	
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E52201				\$531.03	\$531.03			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E52300				\$149.17	\$304.47			
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53001	\$28,419.00	\$28,419.00		\$8,481.96	\$20,483.92	\$0.00	\$0.00	
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53003					\$989.06	\$0.00		
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53010		\$78,343.00		\$12,750.00	\$72,921.13	\$0.00		
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53000	\$50,000.00	\$50,000.00		\$13,269.50	\$50,000.00	\$0.00		
3200001266	MEMBER/AA	06/01/2017	05/31/2021	E53001	\$227,218.00	\$180,322.00	\$10,730.29	\$35,795.40	\$152,427.52	\$31,894.48		

- This view will provide a budget vs. actual report of current expenses for reconciliation.

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## RECONCILIATIONS - GRANT LEDGER(COST SHARE)

- Saved View – zagbgt\_0042 (Cost Share)

Variables for Ad Hoc Report

Statistical indicator (\*)  Real Posting  
 Fiscal Year  
 Fiscal Period/Year (Required) (\*) 012/2020  JUN 2020  
 Company Code (Required) (\*) UK00  University of Kentucky  
 GL Account #  UK00/Not assigned To 0000999999  UK00/0000999999  
 Business Area  Include  Insert Row  
 Functional Area  Include  Insert Row  
 Fund Department = 81120  PLANT PATHOLOGY  Include  Insert Row  
 Prime Grant  Include  Insert Row  
 Grant  3040000000  3040000000 To 3299999999  3299999999  Include  Insert Row  
 Grant Responsibility type  Include  Insert Row  
 Grant Sponsor  Include  Insert Row  
 Sponsored Program  Include  Insert Row  
 Sponsored Class  Include  Insert Row  
 Funds Center  Include  Insert Row  
 Fund \* 00118\*  Include  Insert Row  
 Discipline  Include  Insert Row  
 Close Relat Proj Flg  Include  Insert Row  
 Participant Supp Flg  Include  Insert Row  
 Uniform Guidance Flg  Include  Insert Row  
  Check

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## RECONCILIATIONS - GRANT LEDGER- COST SHARE (CONT'D)

Grant	Lifecycle Status	GM project from date	GM project to date	Sponsored Class	UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)
3200002396	MANAGEMENT OF FUSARI	GMAW Award	06/01/2019	09/30/2021	E511011 Faculty Salary			\$ 0.00	\$ 6,942.24	\$ 6,942.24	5.00	\$ (6,942.24)
					E522010 Faculty Benefits			\$ 1,948.02	\$ 1,948.02	5.00	\$ (1,948.02)	
					R619999 Mand CS - Personnel			\$ (8,890.26)	\$ (8,890.26)	5.00	\$ 8,890.26	
					<b>Result</b>			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
3200002937	SOUTHERN REGION SARE	GMAW Award	07/01/2019	06/30/2020	E511011 Faculty Salary		\$ 215.11	\$ 1,290.66	\$ 1,290.66	5.00	\$ (1,290.66)	
					E522010 Faculty Benefits		\$ 53.10	\$ 330.56	\$ 330.56	5.00	\$ (330.56)	
					R619999 Mand CS - Personnel		\$ (268.21)	\$ (1,621.22)	\$ (1,621.22)	5.00	\$ 1,621.22	
					<b>Result</b>		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
3210000255	ARS/SCA EFFECTS OF	GMCX Closed	03/01/2016	04/30/2018	E511011 Faculty Salary			\$ 28,162.02	\$ 28,162.02	5.00	\$ (28,162.02)	
					E522010 Faculty Benefits			\$ 6,600.54	\$ 6,600.54	5.00	\$ (6,600.54)	
					R619999 Mand CS - Personnel			\$ (34,762.56)	\$ (34,762.56)	5.00	\$ 34,762.56	
					<b>Result</b>		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
3210000749	KENTUCKY EXTENSION I	GMAW Award	09/01/2017	08/31/2020	E511011 Faculty Salary		\$ 62.56	\$ 4,935.00	\$ 4,935.00	5.00	\$ (4,935.00)	
					E522010 Faculty Benefits		\$ 17.54	\$ 1,314.14	\$ 1,314.14	5.00	\$ (1,314.14)	
					R619999 Mand CS - Personnel		\$ (293.04)	\$ (6,462.00)	\$ (6,462.00)	5.00	\$ 6,462.00	
					<b>Result</b>		\$ (212.94)	\$ (212.94)	\$ 0.00	\$ 212.94		
3210000750	KENTUCKY EXTENSION I	GMAW Award	09/01/2017	08/31/2020	E511011 Faculty Salary		\$ 89.12	\$ 5,803.30	\$ 5,803.30	5.00	\$ (5,803.30)	
					E522010 Faculty Benefits		\$ 23.88	\$ 1,609.13	\$ 1,609.13	5.00	\$ (1,609.13)	
					R619999 Mand CS - Personnel		\$ (340.69)	\$ (7,640.32)	\$ (7,640.32)	5.00	\$ 7,640.32	
					<b>Result</b>		\$ (227.69)	\$ (227.69)	\$ 0.00	\$ 227.69		
3210001020	ARS/FAPRU DETERMINE	GMAW Award	05/01/2018	04/30/2021	E511011 Faculty Salary		\$ 2,922.92	\$ 5,788.60	\$ 5,788.60	5.00	\$ (5,788.60)	
					E522010 Faculty Benefits		\$ 687.20	\$ 1,368.44	\$ 1,368.44	5.00	\$ (1,368.44)	
					R619999 Mand CS - Personnel		\$ (3,610.12)	\$ (7,157.04)	\$ (7,157.04)	5.00	\$ 7,157.04	
					<b>Result</b>		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
<b>Overall Result</b>							\$ 0.00	\$ (831.04)	\$ (6,910.56)	\$ 0.00	\$ 0.00	\$ 6,910.56

## RECONCILIATIONS – EXPORTING DATA

- Can follow same process as direct expenditures report to filter on active grants/current expenses

# RECONCILIATIONS - LINE ITEM DETAIL REPORT

- ▶ Favorites
- ▶ BPS Budget Reports
- ▶ BW REPORTS role for Training - Financial
- ▶ BW role to access data in BPS infoarea
- ▶ FI Financial Accounting
  - ▶ Endowment Reporting
  - ▶ Master data analysis
  - ▶ Special Ledger
  - ▶ Funds Management / Budget Control
  - ▶ Grants Management
  - ▶ Internal Orders
  - ▶ Accounts Receivable
  - ▶ Check Management
  - ▶ MM PRD
  - ▶ Reconciliation
    - ▶ Reconciliation HR Detail
    - ▶ Reconciliation FI Detail
  - ▶ Ag Reporting

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# RECONCILIATIONS – LINE ITEM DETAIL REPORT

- Saved View – ZJAMILEI\_5005

Variables for Ad Hoc Report

Company Code (Required) (*)	UK00	University of Kentucky		Include	Insert Row	
Fiscal Period/Year (Required) (*)	012/2020		To 012/2020	Include	Insert Row	
Business Area				Include	Insert Row	
Doc Type				Include	Insert Row	
Document Number				Include	Insert Row	
Posting Date				Include	Insert Row	
Fund				Include	Insert Row	
Funds Center Department				Include	Insert Row	
Cost Center				Include	Insert Row	
Funds Center				Include	Insert Row	
Grant Department	01120	PLANT PATHOLOGY		Include	Insert Row	
Grant	3048000000	THE ORIGINS OF STARS	To 3299999999	3299999999	Include	Insert Row
WBS Element				Include	Insert Row	
Order				Include	Insert Row	
GL Account	0000500000	UK00/000500000	To 0009999999	UK00/0009999999	Include	Insert Row
Functional Area				Include	Insert Row	
Funded Program				Include	Insert Row	
FCTR Budget Family			To	Include	Insert Row	
Commitment Item			To	Include	Insert Row	
FCTR Funding Categ Code			To	Include	Insert Row	
FCTR Person resp			To	Include	Insert Row	

[Execute] [Check]

26



## RECONCILIATIONS - LABOR REPORT



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## RECONCILIATIONS – LABOR REPORT

- SavedView – ZJAMILEI\_5001
  - Be sure to include all employment status'

Variables for Ad Hoc Report

In Period Date (Required) (*)	05/01/2020	To	05/30/2020	Include	Insert Row
For Period Date				Include	Insert Row
Empl Status (Multi-Single Required. Defaults to all values) (*)	<input type="checkbox"/> 3 <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2	<input type="checkbox"/> Active <input type="checkbox"/> Withdrawn <input type="checkbox"/> Inactive <input type="checkbox"/> Not assigned			Insert Row
Company Code (Required) (*)	UK00				University of Kentucky
Funds Center Department				Include	Insert Row
Grant Department	81120			Include	Insert Row
Organizational unit				Include	Insert Row
Fund				Include	Insert Row
Funds Center				Include	Insert Row
WBS Element	304000000	304000000	To	329999999	329999999
Internal Order				Include	Insert Row
GL Account				Include	Insert Row
Wage Type (Selection, Optional)				Include	Insert Row
Employee Group (Selection, Optional)				Include	Insert Row
Employee Subgroup (Selection, Optional)				Include	Insert Row
Personnel Area (Selection, Optional)				Include	Insert Row
Personnel Subarea (Selection, Optional)				Include	Insert Row
Position				Include	Insert Row
Person ID (Selection, Optional)				Include	Insert Row
PERNR				Include	Insert Row

Execute | Check

30

## RECONCILIATIONS - LABOR REPORT

Grant	Fund	Fund Type	Fiscal year/period	PERNR	In period	For period	Person ID	G/L Account	Actuals				
3048113225	STUDENT SPONSORSHIP	0226000040	Industry - non-clinical UKRF	EXTERN	012/2020	JUN 2020	20024259	06/06/2020	06/06/2020	12177806	0000513510	Research Graduate Assistants	\$ 846.15
											0000520411	FICA - Student	\$ 84.73
											0000520730	Miscellaneous Fringe Benefit - Other	\$ 11.93
												<b>Result</b>	<b>\$ 922.81</b>
								06/20/2020	06/20/2020	12177806	0000513510	Research Graduate Assistants	\$ 846.15
											0000520411	FICA - Student	\$ 84.73
											0000520730	Miscellaneous Fringe Benefit - Other	\$ 11.93
												<b>Result</b>	<b>\$ 922.81</b>
												<b>Result</b>	<b>\$ 1,845.62</b>
								3048113226	INDEPENDENT AND PLAN	0226000040	Industry - non-clinical UKRF	EXTERN	012/2020
			0000520406	FICA - Technical/Paraprofessional	\$ 51.33								
			0000520730	Miscellaneous Fringe Benefit - Other	\$ 9.46								
				<b>Result</b>	<b>\$ 731.79</b>								
06/20/2020	06/20/2020	12341753	0000512214	Temporary Technical/Paraprofessional	\$ 709.50								
			0000520406	FICA - Technical/Paraprofessional	\$ 54.27								
			0000520730	Miscellaneous Fringe Benefit - Other	\$ 10.00								
				<b>Result</b>	<b>\$ 773.77</b>								
				<b>Result</b>	<b>\$ 1,505.56</b>								
3048113859	MANIPULATING TRANSPSCR	0011890300	PROVOST COST SHARING FUND	CSTSHR	012/2020	JUN 2020	40008						
											0000520100	Employee Health Coverage - Faculty	\$ 51.30
											0000520200	Employee Life Insurance - Faculty	\$ 0.47
											0000520400	FICA - Faculty	\$ 84.57
											0000520500	Retirement - Faculty	\$ 85.01
											0000520710	Miscellaneous Fringe Benefit - Faculty	\$ 19.39
											0000520762	AD&D Insurance-Faculty	\$ 0.10
												<b>Result</b>	<b>\$ 600.35</b>
												<b>Result</b>	<b>\$ 1,505.56</b>

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## RECONCILIATIONS – LABOR REPORT: FILTERING ON FUND

Save View Variable Screen Exceptions

Rows

- Fiscal year/period
- For period
- Fund
- G/L Account
- Grant
- In period
- PERNR
- Person ID

Select Filter Value for Fund

New Filter Values

Fund

Search in Key (selected) Search in Text

Maximum Number of Hits: 200

Find Search for Display Attributes Activated

- UK00/0011890300 PROVOST COST SHARING FUND
- UK00/0226000000 Federal Sponsor
- UK00/0226000040 Industry - non-clinical UKRF
- UK00/0226000050 Foundation/Nonprofit Sponsor UKRF
- UK00/0226000060 Other Universities Sponsored-UKRF

Select All | Deselect

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## RECONCILIATIONS - ENCUMBRANCES

- Reconcile encumbered items on the Grant Ledger report to the ALN report and ME2K.
- UFS has not provided saved views to reconcile encumbered amounts on grants.

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## REPORTS

- BW
  - PI Summary
  - Labor Distribution Analysis by Grant
  - Grant Line Item Detail
- Suggested Reports to provide to PIs on a monthly basis.
- PIs should be reviewing these on a monthly basis to ensure accuracy of expenses.
- Helpful in management of individual grants.

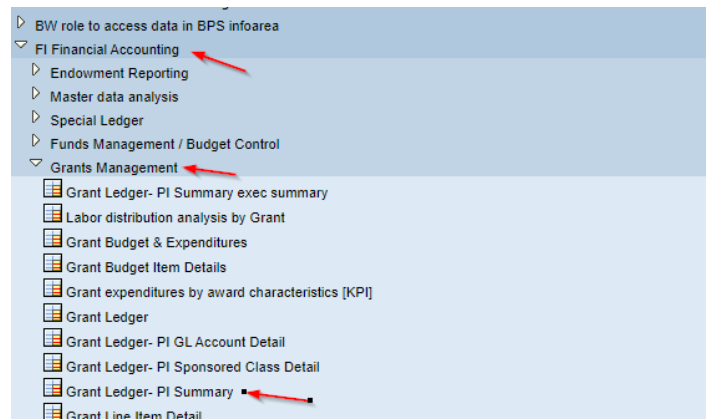
34

## REPORTS - PI SUMMARY

- Provides a great snapshot of the financial status of the grant
- Ability to drill down into the various categories to get additional details on expenditures
- Can remove columns to customize your report and focus on the information you need to see
- Can export to Excel to allow greater customization and formatting
- Updates overnight

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## REPORTS - PI SUMMARY



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## REPORTS - PI SUMMARY

Variables for Ad Hoc Report

Statistical Indicator (\*)     Real Posting  
 Company Code (Required) (\*)    UK00     University of Kentucky  
 Fiscal Year          
 Fiscal Period/Year (Required) (\*)    000-2020     FEB 2020  
 GL Account     UK00/Not assigned    Tr: 0000999999     UK000000999999

Business Area         Include     Insert Row  
 Functional Area         Include     Insert Row  
 Fund Department         Include     Insert Row  
 Prime Grant         Include     Insert Row  
 Grant    3200000233     APPLIED MANAGEMENT O     Include     Insert Row  
 Grant Responsibility type         Include     Insert Row  
 Grant Sponsor         Include     Insert Row  
 Sponsored Program         Include     Insert Row  
 Sponsored Class     E999999     E999999     Include     Insert Row  
 Funds Center         Include     Insert Row  
 Fund     0220\*         Include     Insert Row  
 Discipline         Include     Insert Row  
 Close Retail Proj Flg         Include     Insert Row  
 Participant Supp Flg         Include     Insert Row  
 Uniform Guidance Flg         Include     Insert Row

- Variables
  - Fiscal Period/Year
  - Grant
  - Enter Fund
    - 0226\* is the external fund related to the sponsor expenses (Direct Costs).
    - 001189\* is the cost share fund.

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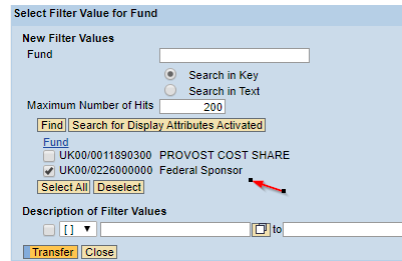
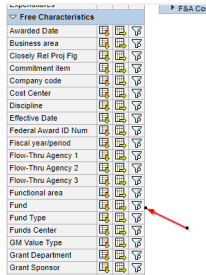
## REPORTS - PI SUMMARY

Grant	GM project from date	GM project to date	UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)	% Available Balance (Released)
3200000233 APPLIED MANAGEMENT O	09/08/2015	09/07/2020	\$ 53,787.00	\$ 132,856.00	\$ 3,515.22	\$ 16,932.38	\$ 139,110.68	\$ 0.00	\$ 0.00	\$ (6,254.68)	(4.70786 %)
▶ Direct Salary & Bene			\$ 18,945.00	\$ 49,305.00	\$ 3,347.82	\$ 14,066.74	\$ 58,447.34	\$ 0.00		\$ (9,142.34)	(18.54242 %)
▶ Technical/Paraprof C				\$ 93.00		\$ 112.98	\$ 82.12			\$ (489.12)	(525.93548 %)
▶ Travel-Domestic			\$ 3,860.00	\$ 13,999.00		\$ 1,619.13	\$ 11,117.59	\$ 0.00	\$ 0.00	\$ 2,881.41	20.58297 %
▶ Direct Current Expen			\$ 8,421.00	\$ 47,433.00		\$ 330.80	\$ 47,021.46	\$ 0.00	\$ 0.00	\$ 411.54	0.86762 %
▶ Equipment			\$ 20,000.00	\$ 15,700.00			\$ 15,853.60	\$ 0.00		\$ 46.40	0.29554 %
▶ F&A Costs			\$ 2,561.00	\$ 6,326.00	\$ 167.40	\$ 802.73	\$ 6,288.57			\$ 37.43	0.59169 %

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## REPORTS - PI SUMMARY

- Filter on fund to either show direct expenditures or cost share



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## REPORTS – PI SUMMARY

A screenshot of a 'Grant Ledger- PI Summary' report. The report shows a table with columns for 'Grant', 'GM project from date', 'GM project to date', 'UnReleased Budget', 'Revised Budget', 'Current Expense', and 'Fiscal YTD Expense'. A red arrow points to the 'Print (Landscape)' option in the top navigation bar.

Grant	GM project from date	GM project to date	UnReleased Budget	Revised Budget	Current Expense	Fiscal YTD Expense
3200000233 APPLIED MANAGEMENT O	09/08/2015	09/07/2020	\$ 53,787.00	\$ 132,856.00	\$ 3,515.22	\$ 16,932.
▶ Direct Salary & Bene			\$ 18,945.00	\$ 40,305.00	\$ 3,347.82	\$ 14,066.
▶ Technical/Personel C				\$ 93.00		\$ 112.
▶ Travel-Domestic			\$ 3,860.00	\$ 13,999.00		\$ 1,619.
▶ Direct Current Expen			\$ 8,421.00	\$ 47,433.00		\$ 330.
▶ Equipment			\$ 20,060.00	\$ 15,700.00		
▶ F&A Costs			\$ 2,961.00	\$ 6,326.00	\$ 167.40	\$ 802.

- Select one of the print options
- Will open up in "printer-friendly" view
- Will need to right click and select print

40

## REPORTS – PI SUMMARY

Print 1 sheet of paper

Destination: AGN-N106-Rzoh-Ext c

Pages: All

Copies: 1

Layout: Landscape

Color: Color

More settings

Print Cancel

- Select print layout

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## REPORTS – PI SUMMARY

- Export to Excel

View Ledger-PI Summary

Analysis Graphical display Info

Last Data Update: 03/31/2020 00:13:51

View Variable Screen Exceptions and Conditions Comments Export to Microsoft Excel Export to CSV Print (Portrait) Print (Landscape) Show Repeat

Grant	GM project from date	GM project to date	UnReleased Budget	Released Budget	Current Expense
3200000233 APPLIED MANAGEMENT O	09/01/2015	09/07/2020	\$ 53,787.00	\$ 132,856.00	\$ 3,51
Direct Salary & Bene			\$ 18,945.00	\$ 49,305.00	\$ 3,34
Technical/Paraprof C				\$ 93.00	
Travel-Domestic			\$ 3,860.00	\$ 13,999.00	
Direct Current Expen			\$ 8,421.00	\$ 47,433.00	
Equipment			\$ 20,000.00	\$ 15,700.00	
F&A Costs			\$ 2,561.00	\$ 6,326.00	\$ 16

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## REPORTS – PI SUMMARY

- Exporting to Excel
  - Allows for more options to format/organize data
  - Make sure to drill down in report prior to exporting
  - Can always remove rows/columns once exported
  - Can customize data before printing/distributing

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## REPORTS - LABOR DISTRIBUTION ANALYSIS BY GRANT

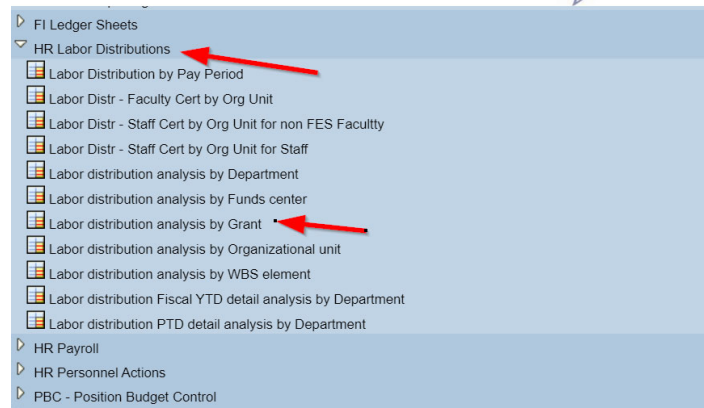
- Good Report to monitor salary/benefits charges that post to a grant
- Very similar to the Labor Distribution report run for cost centers
- Will want to verify that you are filtering on correct fund
- Can print/export to distribute data

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## REPORTS - LABOR DISTRIBUTION ANALYSIS BY GRANT



## REPORTS - LABOR DISTRIBUTION ANALYSIS BY GRANT







## REPORTS - LABOR DISTRIBUTION ANALYSIS BY GRANT

Rows	
Employee	[icon]
Employment Status	[icon]
First Name	[icon]
Fund (gen view)	[icon]
G/L Account	[icon]
Grant	[icon]
Last Name	[icon]
Org unit department	[icon]
Org unit dept desc	[icon]
Organizational Unit	[icon]
Person	[icon]
Position	[icon]
Symbolic Account	[icon]
Wage Type	[icon]
Columns	
Key Figures	
Free Characteristics	
Awarded Date	[icon]
Business area	[icon]
GM Type of rel obj	[icon]
Closely Rel Proj Flg	[icon]
Commitment Item	[icon]
Company code	[icon]
Cost Center	[icon]
Effective Date	[icon]
Employee Group	[icon]
Employee Subgroup	[icon]
End Date of In-Per.	[icon]
End Date of For-Per.	[icon]
FCTR Department	[icon]
Federal Award ID Num	[icon]
Flow-Thru Agency 1	[icon]

- Fund (gen view)
  - If you did not filter on a fund in the Variable screen, you can do it here.
- End Date of In-Per
  - Can add to report
  - Will show the salary/benefits that charged IN a pay period
- End Date of For-Per
  - Can add to report
  - Will show the salary benefits that charged FOR a pay period
  - If you are processing a payroll retro, you will see the charge post IN a pay period but could be FOR one or more periods in the past.

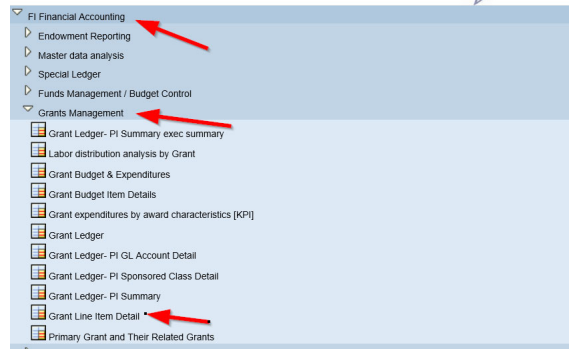
49

## REPORTS - GRANT LINE ITEM DETAIL

- Report that shows individual expenses
- Sorted by sponsored class
- Ideal for reviewing line item expenses that post throughout a period

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## REPORTS - GRANT LINE ITEM DETAIL



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## REPORTS - GRANT LINE ITEM DETAIL

A screenshot of a report configuration form. The form contains various fields for report parameters. Red arrows point to the 'Fiscal Period/Year' field (set to 008/2020) and the 'Grant' field (set to 320000023).

- Variables
  - Input fiscal period/year, or leave blank to run wide open
  - Enter grant number

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## REPORTS - GRANT LINE ITEM DETAIL

Open View

Grant Line Item Detail

Data Analysis Graphical display Info

Last Data Update: 03/31/2020 00:12:17

Save View Variable Screen Exceptions and Conditions Comments Export to Microsoft Excel Export to CSV Print (Portrait) Print (Landscape) Show Repeated Totals

Rows	Grant	Sponsored Class	GL Account	Technical-Regul	F-SL DocumentType	F document	Posting date	Prime vendor	Payee vendor	Payee name	Item Text	Amount
F document	3200000233	APPLIED MANAGEMENT O	0000512041	Technical-Regul	S	#	02/03/2020	#	#	#	20510109278W03	\$ (824.00)
F-SL DocumentType				Technical-Regul	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 744.50
GL Account			0000512042	Technical-Regul	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0105/2020-01/18/2020	\$ 824.00
Grant				Technical-Regul	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 164.80
Item Text				Technical-Regul	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 22.40
Payee name				Technical-Regul	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 629.20
Payee vendor	E522000	Staff Benefits	0000028720	MFB - Staff	S	#	02/03/2020	#	#	#	20510109278W03	\$ 119.00
Posting date				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0105/2020-01/18/2020	\$ 19.03
Prime vendor				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 16.04
Sponsored Class				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 19.07
Key Figures				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	20510109278W03	\$ 38.11
Free Characteristics				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0105/2020-01/18/2020	\$ (128.25)
Acc doc header text				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 128.25
Assignment number				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 128.25
Awarded Date				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ (6.45)
Budget Class				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0105/2020-01/18/2020	\$ 0.50
Business area				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 31.60
Closely Rel Proj Flg				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 0.50
Row				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0105/2020-01/18/2020	\$ (63.04)
				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y0119/2020-02/01/2020	\$ 61.62
				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	BI-WEEKL.Y12/22/2019-01/04/2020	\$ 61.62
				MFB - Staff	ZD	8500049109	02/01/2020	#	#	#	20510109278W03	\$ (82.40)

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## REPORTS - GRANT LINE ITEM DETAIL

Free Characteristics

- Acc doc header text
- Assignment number
- Awarded Date
- Budget Class
- Business area
- Closely Rel Proj Flg
- Commitment item
- Company code
- Cost Center
- Cost Share Method
- Document Category
- Effective Date
- FCTR Department
- FCTR Discipline (NA)
- FI Line Item
- Federal Award ID Num
- Fiscal Report Format
- Fiscal year of Grant
- Fiscal yearperiod
- Flow-Thru Agency 1
- Flow-Thru Agency 2
- Flow-Thru Agency 3
- Functional area
- Fund (endowment view)
- Fund (gen view)
- Funds Center
- USA Plant (NA)

Select Filter Value for Fund (gen view) - Google Chrome

myuk.uky.edu/sap/bw/BEx7SAP-LANGUAGE=EN&PA

Select Filter Value for Fund (gen view)

New Filter Values

Fund (gen view)

Search in Key

Search in Text

Maximum Number of Hits 200

Find Search for Display Attributes Activated

Fund (gen view)

UK0000011896300 PROVOST COST SHARE

UK000022360000000 Federal Sponsor

Select All Deselect

Description of Filter Values

1 | bi

Transfer Close

Can Filter on fund

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## REPORTS - GRANT LINE ITEM DETAIL

Last Data Update: 10/21/2020 10:12:17

[Comments](#) | [Export to Microsoft Excel](#) | [Export to CSV](#) | [Print \(Portrait\)](#) | [Print \(Landscape\)](#) | [Show Repeated Totals](#)

Grant	Sponsored Class	GL Account	FI-IL Document Type	FI Document	Posting date	Prime vendor	Payee vendor	Payee name	Item Text	Amount		
3200001363	TELOMERE ROLES IN FU	E332044	TechnicalParaprof B	0000520006	FICA-TechParaprofes	ZD	800044477	02/29/2020	#	#	#	\$ 11.63
									BA-NEEKLY102116/2020-02/29/2020			\$ 13.63
												\$ 696.46
												\$ 696.46
												\$ 41.49
												\$ 22.35
												\$ 22.32
												\$ 3.00
												\$ 179.45
												\$ 386.64
												\$ 47.63
												\$ 51.31
												\$ 28.40
												\$ 1,299.46

- Report will display additional useful information under Item Text column

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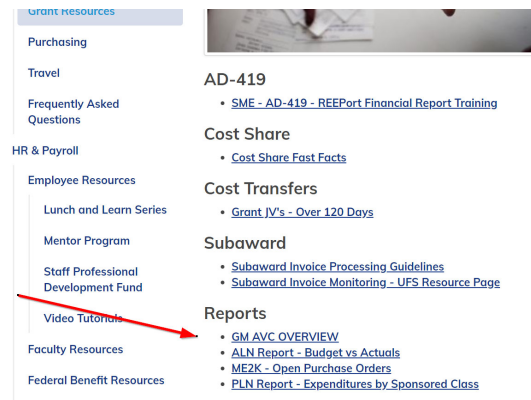
## REPORTS - USEFUL T-CODES IN SAP

- AVC Overview (GMAVCOVRW)
- ALN (S\_ALN\_01000003)
- PLN (S\_PLN\_16000269)
- ME2K

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## REPORTS - CAFE RESOURCES

- CAFE Grant Resources



The screenshot shows a navigation menu for 'Grant resources'. The menu items are: Purchasing, Travel, Frequently Asked Questions, HR & Payroll, Employee Resources (with sub-items: Lunch and Learn Series, Mentor Program, Staff Professional Development Fund, Video Tutorial), Faculty Resources, and Federal Benefit Resources. To the right of the menu is a list of resources: AD-419 (with sub-item: SME - AD-419 - REEPort Financial Report Training), Cost Share (with sub-item: Cost Share Fast Facts), Cost Transfers (with sub-item: Grant JV's - Over 120 Days), Subaward (with sub-items: Subaward Invoice Processing Guidelines, Subaward Invoice Monitoring - UFS Resource Page), and Reports (with sub-items: GM AVC OVERVIEW, ALN Report - Budget vs Actuals, MEZK - Open Purchase Orders, PLN Report - Expenditures by Sponsored Class). A red arrow points from the 'Video Tutorial' menu item to the 'Reports' section.

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## REPORTS - AVC OVERVIEW

- A simple report that can help identify issues on grants
- Can help identify potential budget issues (unbudgeted items)
- Gives a quick balance of grants (includes encumbered items)

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## REPORTS - AVC OVERVIEW (GMAVCOVRW)

- Select the “Get Variant” box

61

## REPORTS - AVC OVERVIEW

- Delete your user ID that populates in “Created By”
- Enter /ukdefault under variant

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## REPORTS - AVC OVERVIEW

*AVC Overview for Grants Management Dimensions*

Company Code: UK00  
Control Ledger: 9K

**Selection of Control Objects**

Grant	3200000233	to	
Fund	0011890000	to	0011890600
Sponsored Program		to	
Sponsored Class	R000000	to	R999999

**Selection of Reporting Time-Frame**

Overall Values

Based on Sponsor's Fiscal Year:  Year

Based on Grantee's Fiscal Year:  Year

**Control Parameters**

Display Budget Deficits Only

- Enter grant number

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## REPORTS - AVC OVERVIEW

- Depending on Bud Rule type, sponsored classes can roll up differently than in BW
- Will include open (encumbered) expenses
- Will see "lightning" on possible issues

*Availability Control Overview for Grant Objects*

GM AVC Overview Report for Ledger 9K

Company Code: UK00  
Grant: 0000000003200000233  
Fund: Multiple V  
Sponsored Program: All Values

Grant/Fund/Sp. Prog./Sp. Class	Consumable Bdg't	Consumed Amt.	Available Amt.	Deficit Ind.
0000000003200000233	132,856.00	132,054.98	801.02	
0226000000	132,856.00	132,054.98	801.02	
Overall Programs	132,856.00	132,054.98	801.02	
E510000	110,737.00	109,530.69	1,206.31	
E512049	93.00	582.12	489.12	⚡
E550000	15,700.00	15,653.60	46.40	
E590020	6,326.00	6,288.57	37.43	

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## REPORTS - ALN

- Line item report detailing expenditures on grants
- Helps identify expenses that are stuck in “open” status
- Can be used to monitor cost share funding

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## REPORTS - ALN (S\_ALN\_01000003)

*Budget Vs. Commit./Actual Journal*

Options			
Company Code	UK00		to
Grant			to
Grant Group			to
Sponsored Program			to
Sponsored Class			to
Fund			to
Sponsor			to
Posting Date			to
<input type="checkbox"/> Passthrough Consolidation			

- Optional variants to utilize
  - EXP ONLY
  - CS BALANCE
  - CS EXP ONLY

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## REPORTS - ALN

The screenshot shows a 'Find Variant' dialog box with the following fields:

Variant	exp only	⌵
Environment		⌵
Created By		⌵
Changed By		⌵
Original Language		⌵

At the bottom left, there is a search icon and a close icon (X). Below the dialog box, the text 'Policy periods in range' is partially visible.

- Exp only variant
  - Will pull up expenses (posted and parked/encumbered) on direct expenditure fund
  - Filters out revenue
  - When entering a variant, remember to delete your user ID that automatically populates

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## REPORTS - ALN

The screenshot shows a 'Find Variant' dialog box with the following fields:

Variant	CS BALANCE	⌵
Environment		⌵
Created By		⌵
Changed By		⌵
Original Language		⌵

At the bottom left, there is a search icon and a close icon (X).

The screenshot shows a 'Find Variant' dialog box with the following fields:

Variant	CS EXP ONLY	⌵
Environment		⌵
Created By		⌵
Changed By		⌵
Original Language		⌵

At the bottom left, there is a search icon and a close icon (X).

- Alternatively, there are a couple variants to review cost share
  - CS BALANCE - Will show cost share expenses and funding. Shows total balance of cost share to be funded
  - CS EXP ONLY - Will only show the cost share expenses that have posted

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## REPORTS - ALN

**Budget Vs. Commit/Actual Journal**

Options

Company Code: 0000 to

Grant: 3200000233 to

Grant Group: to

Sponsored Program: to

Sponsored Class: R000000 to R999999

Fund: 0011890000 to 0011890600

Sponsor: to

Posting Date: to

Passthrough Consolidation:

Budget

Budget Version: 0

Subtotal per Timeslice:

Show Payments:

Show All Sponsored Objects:

Show Validity Periods in Range:

Report Currency

Report currency: to

Conversion Date: to

Exchange rate type: to

Report Extraction

By Grant:

By Grant/Fund/Prog:

By Grant/Fund/Prog/Class:

- Variables
  - Enter grant number
  - Can enter in date range, or leave blank to run wide open
  - Selecting "By Grant" will show expenses sorted by posting date
  - Selecting "By Grant/Fund/Prog/Class" will sort by sponsored class

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## REPORTS - ALN

- Example running EXP ONLY variant

Posting Dates: 01/01/1900 - 12/31/9999  
 Budget Version: 000-Plan/actual version  
 Currency: Grant Currency

Grant	Posting Date	Entered on	Sp. Class	Sponsored Class Description	G/L Acc	RefDocumnt	DocumentNo	Budget Amt	Invoice	Open Items	Available Text	User Name	DT
3200000233	11/04/2019	12/05/2019	E530011	Travel-Domestic	530019	770/2457827		0.00	0.00	6.00	10,825.33 AGENT FEE 8900790652292	RKING	S
	11/04/2019	12/05/2019	E530011	Travel-Domestic	530019	770/2457829		0.00	0.00	25.00	10,850.33 AMTRAK AGENC3010946636905	RKING	S
	11/13/2019	11/13/2019	E590010	F&A Costs	590010	9700824442	9700824442	0.00	13.19	0.00	10,837.14 Facilities & Administrative Costs	BAT-FI	Y8
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520106	63992	8500048344	0.00	128.25	0.00	10,708.89 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520206	63992	8500048344	0.00	0.49	0.00	10,708.40 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520768	63992	8500048344	0.00	0.11	0.00	10,708.29 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520406	63992	8500048344	0.00	70.46	0.00	10,637.83 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512041	Technical/Paraprof Salary	512041	63992	8500048344	0.00	901.25	0.00	9,736.58 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512049	Technical/Paraprof CAS Salary	512044	63992	8500048344	0.00	38.62	0.00	9,697.96 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520506	63992	8500048344	0.00	82.40	0.00	9,615.56 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522000	Staff Benefits	520720	63992	8500048344	0.00	21.70	0.00	9,593.86 Bi-weekly (10/27/2019-11/09/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520406	63992	8500048344	0.00	64.59	0.00	9,529.27 Bi-weekly (11/10/2019-11/23/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512041	Technical/Paraprof Salary	512041	63992	8500048344	0.00	762.20	0.00	8,767.07 Bi-weekly (11/10/2019-11/23/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512041	Technical/Paraprof Salary	512042	63992	8500048344	0.00	82.40	0.00	8,684.67 Bi-weekly (11/10/2019-11/23/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520768	63992	8500048344	0.00	0.04	0.00	8,684.63 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520406	63992	8500048344	0.00	28.45	0.00	8,656.18 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512041	Technical/Paraprof Salary	512041	63992	8500048344	0.00	350.18	0.00	8,306.00 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E512049	Technical/Paraprof CAS Salary	512044	63992	8500048344	0.00	28.42	0.00	8,277.58 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520506	63992	8500048344	0.00	29.34	0.00	8,248.24 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522000	Staff Benefits	520720	63992	8500048344	0.00	8.75	0.00	8,239.49 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520506	63992	8500048344	0.00	82.40	0.00	8,157.09 Bi-weekly (11/10/2019-11/23/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520106	63992	8500048344	0.00	45.66	0.00	8,111.43 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522041	Technical/Paraprof Benefits	520206	63992	8500048344	0.00	0.18	0.00	8,111.25 Bi-weekly (10/13/2019-10/26/2019)	DMHAYNO	ZD
	11/23/2019	11/26/2019	E522000	Staff Benefits	520720	63992	8500048344	0.00	19.50	0.00	8,091.75 Bi-weekly (11/10/2019-11/23/2019)	DMHAYNO	ZD

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## REPORTS - ALN

Budget Version: 000-Plan/actual version  
Currency: Grant Currency

Grant	Posting Date	Entered on	Sp. Class	Description	G/L Acc. Ref/Document	Budget Amt	Invoice	Open Items	Available Text	User Name	DT
320000033	04/30/2019	04/23/2019	E522010	Faculty Benefits	520710 61049	0.00	2.90	0.00	710.05-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E522010	Faculty Benefits	520500 61049	0.00	11.38	0.00	721.43-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E511011	Faculty Salary	511012 61049	0.00	15.51	0.00	736.94-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E511011	Faculty Salary	511011 61049	0.00	98.24	0.00	835.18-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E522010	Faculty Benefits	520400 61049	0.00	8.29	0.00	843.46-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E522010	Faculty Benefits	520762 61049	0.00	0.02	0.00	843.48-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E522020	Faculty Benefits	520200 61049	0.00	0.06	0.00	843.54-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	04/23/2019	E522010	Faculty Benefits	520100 61049	0.00	9.26	0.00	852.90-Monthly (04/01/2019-04/30/2019)	DMHAYNO	ZD
	04/30/2019	05/03/2019	R619999	Mend CS - Personnel	740515 107597240	0.00	32.00	0.00	820.90	JLCHAPA	SA
	04/30/2019	05/03/2019	R619999	Mend CS - Personnel	740510 107597240	0.00	113.75	0.00	707.15	JLCHAPA	SA

- Running CS Balance
  - You can see the cost share expenses post to grant
  - You can also see the entry that funds cost share expense

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## REPORTS - PLN

- Good report to show cumulative balances
- Have the ability to drill down into individual charges under GLs
- Does not include open/encumbered items

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## REPORTS - PLN (S\_PLN\_I6000269)

Grants Management: Line Item Display

Grants Management: Line Item Display

Organizational

Company Code UK00 to

Grant Objects

Grant	Environment	spaexpinv	
Fund	Created By		
Sponsored F	Changed By		
Sponsored C	Original Language		

Others

Posting Date to

Reference Document Number to

Passthrough Consolidation

- Select Variant box
- Enter SPAEXPINV

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## REPORTS - PLN

Grants Management: Line Item Display

Grants Management: Line Item Display

Organizational

Company Code UK00 to

Grant Objects

Grant	3200000233		
Fund	022*		
Sponsored Program			
Sponsored Class	E*		

Others

Posting Date to

Reference Document Number to

Passthrough Consolidation

- Variables
  - Will need to enter grant number
  - Can select date range, or run wide open

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## REPORTS - PLN

Grants Management: Line Item Display

Grants Management: Line Item Display

Fund/Element	Sp. Class	G/L Acc	Year	Period	Pstng	Amount
3200000233	E512041	512041				23,466.89
		512042				8,412.20
		512044				9,835.79
		512049				30,517.88
		512041				582.12
		512042				582.12
		512044				752.66
		512049				1,896.25
		512041				868.85
		512042				2,832.88
		512044				15.84
		512049				4.81
		512041				2,735.14
		512042				5,396.81
		512044				3.89
		512049				13,887.83
		512041				188.86
		512042				435.38
		512044				6,594.11
		512049				6,292.82
		512041				1,842.84
		512042				127.88
		512044				728.57
		512049				597.50
		512041				231.50
		512042				883.11
		512044				13,117.88
		512049				883.81
		512041				1,337.25
		512042				19,242.88
		512044				188.25
		512049				307.25
		512041				21,833.55
		512042				13,836.88
		512044				11,080.88
		512049				13,837.88
		512041				16,837.88
		512042				13,833.88
		512044				15,833.88
		512049				6,188.57
		512041				188.82
		512042				188.82
		512044				132,854.88
		512049				132,854.88

- Shows expenses by GL, sorted by sponsored class
- Does not include any "open" items such as parked JVs, encumbered salary, etc.

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## REPORTS - PLN

Grants Management: Line Item Display

Fund/Element	Sp. Class	G/L Acc	Year	Period	Pstng
3200000233	E512041	512041			
		512042			
		512214			
	E512041				
	E512049	512044			

- Additionally, if you need to see the list of individual expenses under a particular GL, select the small box icon to the right

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## REPORTS - ME2K

- Report that shows PO items (completed and open) on grant
- Can help identify POs that need to be reviewed/completed

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## REPORTS - ME2K

The screenshot shows the SAP selection screen for 'Purchasing Documents per Account Assignment'. The 'WBS element' field is highlighted with a red arrow and contains the value '3200001363'. Other fields include 'Cost center', 'Order', 'Asset', 'Sub-number', 'SD Document', 'Item', 'Schedule Line Number', 'Network', 'Activity', 'Purchasing organization' (set to 'UK00'), 'Scope of Use' (set to 'BSST'), 'Selection Parameters', 'Document Type', 'Purchasing Group', 'Plant' (set to 'UK00'), 'Item category', 'Account Assignment Category', and 'Delivery Date'.

- Variables
  - Enter grant number

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## REPORTS - ME2K

7500235229	NBPO 119652	Fisher Scientific Company	089	03/13/2020
00001		Nunc tubes	41101500	
	P UK00	1 CV	81.73 USD	1 CV
	WBS Element 3200001363			
	Still to be delivered	0 CV	0.00 USD	0.00 %
	Still to be invoiced	0 CV	0.00 USD	0.00 %
7800004003	ZOPO 192204	Northern Kentucky University	027	11/06/2017
00001		3200001363-18-084	49101700	
	B P UK00	1 AU	25,000.00 USD	1 AU
	WBS Element 3200001363			
	Still to be delivered	0 AU	0.00 USD	0.00 %
	Still to be invoiced	1 AU	2,412.82 USD	9.65 %
00002		3200001363-18-084	49101700	
	B P UK00	1 AU	18,319.00 USD	1 AU
	WBS Element 3200001363			
	Still to be delivered	0 AU	0.00 USD	0.00 %
	Still to be invoiced	1 AU	18,319.00 USD	100.00 %
7800004010	ZOPO 179482	Eastern Kentucky University	027	10/30/2017
00001		3200001363-18-082	49101700	
	B P UK00	1 AU	25,000.00 USD	1 AU
	WBS Element 3200001363			
	Still to be delivered	0 AU	0.00 USD	0.00 %
	Still to be invoiced	1 AU	10,408.13 USD	41.63 %
00002		3200001363-18-082	49101700	
	B P UK00	1 AU	22,120.00 USD	1 AU
	WBS Element 3200001363			
	Still to be delivered	0 AU	0.00 USD	0.00 %
	Still to be invoiced	1 AU	22,120.00 USD	100.00 %
7800004041	ZOPO 147622	Western KY Univ Research Foundation	027	11/30/2017

- Report will detail PO by cost object
- POs starting in a 75\*\* will have originated in Purchasing
- POs starting in 78\*\* will have originated in OSPA
- Important to monitor POs throughout the life of a grant

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## REPORTS - ME2K

7500233557	NBPO 119652	Fisher Scientific Company	055	03/04/2020
00001		CNT TB PP FLTP 50ML BLK 500/CS	41120000	
	P UK00	1 CV	65.53 USD	1 CV
	WBS Element 3200002730			
	Still to be delivered	0 CV	0.00 USD	0.00 %
	Still to be invoiced	0 CV	0.00 USD	0.00 %
00002		AGAROSE LOW EEO 500 GM	12352200	
	P UK00	4 EA	162.75 USD	1 EA
	WBS Element 3200002730			
	Still to be delivered	0 EA	0.00 USD	0.00 %
	Still to be invoiced	0 EA	0.00 USD	0.00 %

- You can also drill down into the PO document

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## REPORTS - ME2K

Sh	MVT	Material Docu	Item Posting Date	Quantity (OUh)	Qty in OPUn	Amt.in loc.cur. Ord	Amount Reference
SR	101	355195976	1.03/10/2020	1 CV	1	65.53 CV	65.53 641442
	Tr./Ev.	Goods receipt		1 CV	1	65.53 CV	65.53
IR-L		5108137350	1.03/06/2020	1 CV	1	65.53 CV	65.53 4139835
	Tr./Ev.	Invoice receipt		1 CV	1	65.53 CV	65.53

- You can see details about the Invoice receipt and Goods Receipt

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## REPORTS - ME2K

Still to be invoiced	0	EA	0.00	USD	0.00	€
7500222893 NBPO 119652	Fisher Scientific Company	055	12/09/2019			
00001	FORMAMIDE CERTIFIED ACS 1L	12000000				
P UK00		2	EA	88.85	USD	1 EA
WBS Element 3200002730						
Still to be delivered	0	EA	0.00	USD	0.00	€
Still to be invoiced	0	EA	0.00	USD	0.00	€
7500222901 NBPO 121035	Stalinger Inc	06	12/09/2019			
00001	TK36003343T 1000 Watts High Pressure Sod	72101500				
X UK00		6	EA	26.55	USD	1 EA
Acct Assgt 02		1.200	EA			
WBS Element 3200002730						
Still to be delivered	0	EA	0.00	USD	0.00	€
Still to be invoiced	0	EA	0.00	USD	0.00	€
00002	TK36003344T 400 Watts High Pressure Sod	72101500				
X UK00		14	EA	7.78	USD	1 EA
Acct Assgt 02		2.800	EA			
WBS Element 3200002730						
Still to be delivered	0	EA	0.00	USD	0.00	€
Still to be invoiced	0	EA	0.00	USD	0.00	€
7500223134 NBPO 126512	VWR International LLC	055	12/10/2019			

- Completed POs will have \$0.00 balances under the "Still to be delivered" and "Still to be invoiced" lines

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## REPORTS - THINGS TO THINK ABOUT WITH ME2K

- 75\*\*
  - Has a goods receipt been processed for a PO?
  - Is the system showing an invoice receipt balance for a PO?
    - If there has been a delay, it is worth checking with the vendor to re-issue the Invoice.
  
- 78\*\*
  - Have you received the final invoice?
    - If there is an unspent balance, OSPA will need to be notified to liquidate the PO
  - As subrecipients submit invoices, the balance in "Still to be invoiced" will decrease

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## 30/60/90 REPORT

- Monthly Competitive Grant Report created by the CAFE Business Center for prior month close
- 30/60/90 Report includes:
  - Grants ended in the last 30 days
  - Grants ending in the next 30 days
  - Grants ending in the next 31-90 days
- Report is based on the end date for the grant as recorded in SAP/BW
- Grants with an available balance equal to, or greater than, 75% of budget are highlighted in **green**
- Grants overspent are highlighted in **red**

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# 30/60/90 REPORT

Monthly Grants Reports

7/31/2020

Grants ending in next 30 days

\*\*Note: Data excludes F&A and Cost Share

Dept	Dept Name	Grant Name	PI	End Date	Balance	%	
81040	AGR ECONOMICS	320000899	CEDK DOWNTOWN REVITALIZATION POWER PROG	Davis, Alison	8/30/2020	90,991.59	5.69%
		320001586	CULTIVATE KENTUCKY PARTNERSHIP EXPANSION	Brislen, Lillian	8/31/2020	15,405.09	1.22%
		320001761	PRODUCTION AND MARKET DEVELOPMENT FOR GR	Mark, Tyler	8/31/2020	18,158.54	14.52%
		320002902	NATIONAL RURAL HEALTH ECONOMIC ANALYSIS	Davis, Alison	8/31/2020	14,552.65	42.29%
					42,815.31	24.54%	
81050	BIOSYSTEMS & AGR ENGINEERING	320000983	LIDAR AND PHOTOGRAMMETRY TO MAP ALFALFA	Dvorak, Joseph	8/31/2020	32,351.04	17.04%
						32,351.04	17.04%
81060	PLANT & SOIL SCIENCES					64,954.21	7.84%
		3048115631	WHEAT FIELD SCHOOLS AT UK WREC IN PRINCE	Ritchey, Edwin	8/31/2020	(116.13)	-0.39%
		3048113573	IMPROVING COLLOIDAL STABILITY OF NANOPAR	Unrine, Jason	8/30/2020	10,199.34	5.36%
		320001582	INTEGRATED MANAGEMENT TECHNIQUES TO COMB	Haramoto, Erin	8/31/2020	13.91	0.00%
		5210000/48	KENTUCKY EXTENSION IPM IMPLEMENTATION PK	Knott, Carrie	8/31/2020	18,508.91	36.77%
		3210000747	KENTUCKY EXTENSION IPM IMPLEMENTATION PR	Ritchey, Edwin	8/31/2020	4,389.60	2.57%
		320002335	IMPROVING SUSTAINABLE WEED MANAGEMENT IN	Haramoto, Erin	8/31/2020	1.95	0.01%
		3048114509	2019 TOBACCO TRIALS	Pearce, Robert	8/25/2020	1,113.09	4.61%
		3210001465	INSECT SURVEY SCOPE #1	Knott, Carrie	8/31/2020	2,450.99	82.92%
		3210001466	WEED GARDEN AND IPM FIELD SCHOOL LAB	Knott, Carrie	8/31/2020	2,318.37	48.79%
		3210001467	KENTUCKY EXTENSION IPM IMPLEMENTATION PR	Knott, Carrie	8/31/2020	13,723.67	83.16%
		3048114616	WORK ORDER NO. 19-03	Lee, Chad	8/31/2020	7,024.96	44.74%
320003270	ACCELERATING THE DEVELOPMENT OF FHB-RESI	VanSanford, David	8/31/2020	5,325.55	17.75%		

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# POP QUIZ



Quiz Time

Let's have some fun!

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## POP QUIZ

- Which of the following statements describes the reconciliation process.
  - A. Serves as a key element to the University's system of internal controls.
  - B. Process that compares two sets of records
  - C. Comparison should be between supporting documentation and SAP/BW reports
  - D. All of the above
  
- Answer: D. All of the above

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## POP QUIZ

- Your PI is wanting to review the overall balance of one of their grants. Which of the following reports would be the best report to provide that information?
  - A. Grant Line Item Detail
  - B. PI Summary
  - C. Labor Distribution Analysis by Grant
  
- Answer: B. PI Summary

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## POP QUIZ

- Your PI is concerned about the overall monthly expenditures under materials/supplies. Which would be a good report to review the individual charges that have posted to a grant under that particular GL?
  - A. Grant Line Item Detail
  - B. PI Summary
  - C. Labor Distribution Analysis by Grant
  
- Answer: A. Grant Line Item Detail

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## POP QUIZ

- Your PI is wanting to review the monthly salary/benefits charges for a particular person paid on a grant. Which would be a good report to review that information?
  - A. Grant Line Item Detail
  - B. PI Summary
  - C. Labor Distribution Analysis by Grant
  
- Answer: C. Labor Distribution Analysis by Grant

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## E-50-3 COST TRANSFER POLICY

- [E-50-3: Cost Transfer Policy](#)
- Recently created as of 10/9/2020

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## E-50-3 COST TRANSFER POLICY: PURPOSE

- COMPLIANCE
  - OMB (OFFICE OF MGT AND BUDGET)
    - UNIFORM GUIDANCE - provides framework for grant management and serves as a set of rules and requirements for federal awards
      - UNIFORM ADMINISTRATIVE REQUIREMENTS
      - COST PRINCIPLES/GUIDELINES
      - AUDIT REQUIREMENTS
    - GENERAL SPONSOR TERMS AND CONDITIONS
    - UNIVERSITY REGULATIONS AND BUSINESS PROCEDURES
- CONSISTENCY
  - UK BPM (E-50-3) is to be applied consistently to **ALL** sponsored projects

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## E-50-3 COST TRANSFER POLICY: POLICY EXPECTATIONS

- It is the expectation of the University that all costs are initially charged to the correct cost object regardless of the source of funds
- Charges to sponsored projects should be made in accordance with University policies as well as the sponsor's terms and conditions
- Costs relating to goods and services should be charged or allocated to the appropriate sponsored project at the time of the original purchase unless otherwise not possible due to special or extenuating circumstances

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## E-50-3 COST TRANSFER POLICY: COST PRINCIPLES/GUIDELINES

- Costs should meet the following principles/guidelines
  - *Necessary*, allocable and reasonable for the performance of the award
  - *Allowable*, meaning the cost is allowed by federal regulations, sponsor terms and conditions, including program specific and University policies as applicable
  - Treated *consistently*, as a cost may not be assigned to a project as a direct cost if any other cost incurred under similar purposes or circumstances has been allocated as an indirect cost
  - Meets the general ledger (GL) description
  - Determined to be in accordance with generally accepted accounting principles (GAAP)
  - Not included as a cost or used to meet cost sharing or matching requirements of any other program during any current or prior period without sponsor approval
  - Adequately *documented* in accordance with University policies and defined in BPM E-4 Journal Vouchers

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## E-50-3 COST TRANSFER POLICY: UNALLOWABLE COST TRANSFERS

- The following is a list of transfers that are inappropriate and will not be processed
  - A cost transfer that overspends an account or attempts to move a cost that no longer exists on an account
  - A cost transfer requesting to move expenses onto a closed account
  - A cost transfer for charges that originate in previous fiscal years without an exception, unless the request is moving unallowable expenses off an account
  - A cost transfer requesting to transfer overruns or deficit balances from one sponsored project to another
  - A cost transfer for the sole purpose of utilizing unexpended funds of a sponsored project
  - A cost transfer utilized solely as a part of budget availability/cost management strategy
  - A cost transfer utilized for any reason of convenience or expediency

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## E-50-3 COST TRANSFER POLICY: COST TRANSFERS (JV'S)

- Typical Allowable Cost Transfers (JV's) for Sponsored Projects
  - A cost transfer to correct bookkeeping or clerical errors
  - A cost transfer to properly allocate costs to the appropriate accounts using a verifiable and reasonable method in accordance with cost accounting principles
  - A cost transfer to transfer charges between accounts supporting closely related work for reasons other than covering over-expenditures
  - A cost transfer to reclassify over-expenditures to voluntary cost sharing accounts
- Charges originally placed on a sponsored project or JV'd to a sponsored project **MUST Directly Benefit** the sponsored project
- Cost transfer must be done in a timely fashion
- Adequate documentation must be provided to support the cost transfer



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## E-50-3 COST TRANSFER POLICY - DOCUMENTATION

- Document, Document, Document!
  - Documentation should establish that the expenditure is appropriate to the account receiving the charge
    - Directly Applicable & Directly Benefits the Sponsored Project
    - Necessary
    - Allocable
    - Reasonable
    - Allowable
    - Timely



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## E-50-3 COST TRANSFER POLICY – DOCUMENTATION CONT'D

- The request for a cost transfer must include the following supporting documentation
  - A completed Journal Voucher Explanation Form or written explanation addressing the following questions
    - What is the reason for this cost transfer?
    - How was the need for this cost transfer identified?
    - If moving an expense onto a VBS element, or partial amount remains, what is the benefit to the project?
    - Describe the corrective action plan put in place to minimize the need for future cost transfers.
  - If no corrective action plan was implemented, an explanation must be provided indicating no deficiencies exist
  - For corrections being made on charges greater than 120 days old, the documentation must include a written explanation of the extenuating circumstances which prevented the errors or charges from posting to the correct account within the first 120 days after the original transaction posting
  - For the exception to be considered, the explanation must emphasize how the extenuating circumstances affected the various levels of internal controls in place and why this is not a result of insufficient support or lack of financial management
  - For the exception to be approved, the department/unit or college level approval is required on all cost transfers and certifies that the financial information is accurate, compliant with cost accounting principles, and a legitimate reason has been identified for the cost transfer request

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## E-50-3 COST TRANSFER POLICY – TIMELINESS

- All cost transfer requests should be made timely. This is particularly critical when approaching the end of a budget period to ensure that sponsor reports are not filed including inappropriate charges or to ensure all related charges may be reimbursed by the sponsor
- As described, “timely” means that a cost transfer should be made within 90 days of the original transaction and 30 days prior to the date that the final report is due to the sponsor
- Under rare circumstances a cost transfer may be necessary beyond 120 days based upon **extenuating circumstances** outside the department/unit or college control. Additional approval is required from the applicable Dean, Vice President for Research, or Provost
- These exceptions are reviewed for internal control and risk assessments purposes, then require approval by RFS Director

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## E-50-3 COST TRANSFER POLICY – TIMELINESS CONT'D

- For cost transfers submitted that are no longer considered timely:
  - The Principal Investigator approval certifies the expenditure(s) is appropriate for the sponsored project account and that the expenditure(s) complies with the terms and restrictions governing that sponsored project account
  - The Department Chair or Director approval certifies the expenditure and documentation have been reviewed to ensure compliance with both internal policies and the sponsored project terms and conditions
  - The Dean, Vice President of Research, or Provost approval concurs with the previous certifications and acknowledges that if the cost transfer is subsequently disallowed by an auditor or sponsor, the college or department/unit is responsible for the disallowed cost
  - Requests to transfer costs greater than 120 days without an approved explanation of extenuating circumstances will be denied and all charges will be moved to the indirect overrun account

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## COST TRANSFER POLICY - JV WORKFLOW APPROVAL GUIDELINES

- [JV Approval Guidelines](#)

### Grant JVs under 90 Days

- ❖ Approvals Required:
  - College Business Analyst

### Grant JVs over 90 days up to 120 Days

- ❖ Approvals Required:
  - Principal Investigator
  - Department Chair/Director
  - College Business Analyst

### Grant JVs over 120 Days

- ❖ Approvals Required:
  - Principal Investigator
  - Department Chair/Director
  - JV processor/Business Officer
  - College Business Analyst
  - Dean of CAFE

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## E-50-3 COST TRANSFER POLICY – EXPECTED AWARD COSTS (E-ACCOUNTS)

- Expected award costs
  - Under certain circumstances, it may be necessary for costs to be incurred before an award document has been received for a sponsored project. However, expenditures made pending the receipt of an award or contract may not be charged to another sponsored account in the interim. When necessary for research to begin prior to receipt of award, an expected award account (E-Account) should be requested and established through OSPA.
  - WARNING...Charges may still be denied due to the failure to meet the timing or documentation requirements previously stated in this policy and procedure
  - Any disallowed charges will subsequently be moved to the indirect overrun account of the responsible department/unit

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## E-50-3 COST TRANSFER POLICY - ONLINE JV PROCESS QUICK REVIEW

- Gather Documentation
  - Invoices, Goods Receipts, Labor Distributions, emails, JV explanation form, JV memo (over 120 days)
- Enter
  - Dates, Reference (RFS for Grants), Header Text, Document Type (SA or Z4), Amount, GL, Other pertinent info
- Upload
  - Upload documentation previously gathered and necessary for others to review/approve JV
- Save as Complete
  - Check/Verify any automated messages
- Add approver(s) and start workflow
  - Always add your Analyst as the last level of approval



## QUESTIONS?



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