

# SUBJECT MATTER EXPERT

AD-419 – REEPORT FINANCIAL REPORT



## 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.

## OBJECTIVES

- Assist and guide Business Officers to responsibly report the federal capacity grant expenditures on behalf of their department/unit.
- Ensure proper support is provided for distribution and calculation of direct and indirect expenditures and FTEs related to FFY20 federal capacity grants in accordance with university and college policies and procedures.

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## BEST PRACTICE - TIPS

When you see this symbol

- This is a tip for a best practice



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## ACRONYMS & DEFINITIONS

- **CAS** - Cost accounting standards; Standards to ensure uniformity and consistency in the measurement, assignment and allocation of costs
- **CAS Expenses** – Unallowable expenses per the sponsor guidelines which cannot be charged to the grant or the state sponsored match cost object
- **FCG** – Federal Capacity Grant; NIFA(National Institute of Food and Agriculture) provides support for research and extension activities at land-grant institutions through grants to the states on the basis of statutory formulas.
- **FFY** – Federal Fiscal Year; example FFY20 is for federal fiscal year 2020 from October 2019 to September 2020
- **Formula** – Project type indicating an FCG project and use of federal capacity dollars for approved project period
- **FTE** – Full-Time Equivalent; 1.0 FTE is a full time employee (2,080 hours if monthly and 1,750 hours if bi-weekly) and a 0.75 FTE employee works 75% of the position's full-time hours
- **GL Account** - Refers to classification of income or expense; also known as Cost Element or Commitment Item
- **Man Years** – NIFA's equivalent to UK's FTE
- **NIFA** – National Institute of Food & Agriculture; Grant sponsor

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## ACRONYMS & DEFINITIONS

- **Non-Formula** – Project type indicating approved NIFA project tied to a NIFA competitive grant
- **Parent Grant** – Each sponsored program has a parent grant account where the budget resides. No actuals should charge to the parent grant, but only to the FCG project accounts
- **PI** – Principal Investigator; faculty member awarded to the NIFA project
- **Sponsored Program** - Sponsored programs are those projects and/or activities which are originated and conducted by members of the institution under similar scope of work grouped together by fund number in SAP; i.e. Hatch, Multi-State, McIntire-Stennis & Animal Health
- **State Non-Sponsored Cost Center** – State cost center where CAS items should be charged instead of the state matching cost centers or the state parent cost center
- **State Parent Cost Center** – Also referred to as your unit's state research cost center
- **Uniform Guidance** - The Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*
- **WBS Element** – Refers to a grant number beginning with 235\* tied to Federal Capacity Grant projects

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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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## WHAT IS THE FINANCIAL REPORT (FORMALLY KNOWN AS AD-419)?

- The Financial Report process in REEport replaces the old AD-419 financial report. It is a project level report that details all expenditures by funding source, as well as all FTEs, for the most recently completed federal fiscal year, which runs from 10/01 to 09/30 each year. The report is used for research planning and is not an auditable document at this time.
  
- It is due **February 1<sup>st</sup>** each year

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## FINANCIAL REPORT TIMELINE

- Department date to finalize entry is **January 13<sup>th</sup>**
  
- What happens between Jan 13<sup>th</sup> and Feb 1<sup>st</sup>?
  - STEP #1 Our office reviews the data entered into the system to check for errors or omissions and compare to last year's data to check for trends
  - STEP #2 The research office for CAFE then reviews the data entered into the system
  - STEP #3 Based on Business Center and Research Office reviews; departments may be contacted for further clarification and/or edits
  
- We **SUBMIT** the report by **February 1<sup>st</sup>**

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## WHY DOES THE AD-419 PROCESS MATTER?

- We are required to provide an annual report of expenditures to NIFA so we are allowed to continue receiving these funds.
  
- The Feds are required to report how the funds are spent to continue allocating them to universities.
  
- NIFA uses this data and the annual progress reports provided by the PI to review how the approved projects are benefiting the programs and how the funds were used.
  
- NIFA also utilizes this data in at least two other financial reports and one of which is auditable and reports the “integrated” Hatch and Multi-State expenditures only.

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## WHERE DO I ACCESS THE WEB APP?

- Access the report directly @ <https://acsg.uky.edu/webapps/BusinessWebApps/applogin.asp>
- OR – via the Business Center Website @ <https://cafebusinesscenter.ca.uky.edu/>
  - Under Business Affairs on the front page
    - Business Web Applications
    - Use your Active Directory (AD) login to access the web applications

### Business Affairs

[Business Center Financial Unit Assignments](#)  
[Business Web Applications](#)  
[Human Resources Policies and Procedures Manual](#)  
[Purchasing/AP Quick Reference Guide](#)  
[Business Procedure Manual](#)

### Schedules and Calendars

[Academic Calendar](#)  
[Payroll Schedule](#)  
[Pro Card Editing Schedule](#)  
[Records Retention Schedule](#)  
[Courier Schedule](#)

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## WHAT IS IN THE WEB APP?

- Departmental AD-419 Financial Reporting System
  - Used to report both state and federal expenditures by project and also man years (FTE) by project
  - Review or edit your department's project data
    - Active projects being reported by project number (CAFE assigned) and accession number (NIFA assigned)
    - Totals by project type; Hatch, Multi-State, McIntire-Stennis & Animal Health; direct and indirect and Non-Formula
    - State total; direct and indirect
    - Income
      - Farm Income
      - Project total
      - Competitive Grants
      - Man Years
- Departmental AD-419 Grant Assignment
  - Used to assign sponsored grants & contracts to NIFA capacity projects
  - Review or edit your department's grant assignment
    - Non-NIFA competitive grant number and name, sponsor number and name, total expense amount, and project (if applicable); may remain unassigned

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# DEPARTMENTAL AD-419 FINANCIAL REPORTING SYSTEM

University of Kentucky  
 College of Agriculture  
 Ag Research AD-419 Financial Reporting System

Please note: Totals do not reflect administrative costs

Click to Edit View	Department Name	Department Number	Project	Project Type	Accession Number	Match Total	Multi-State Total	Monitory Expenses Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants	Science	Professional	Technical	Clerical	Total Years	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012039	Match	1008716	\$369	\$0	\$0	\$0	\$175,261	\$0	\$0	\$175,030	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012040	Match/Multistate	1008894	\$35,354	\$22,123	\$0	\$0	\$15,732	\$0	\$0	\$73,159	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012041	Match/Multistate	1008881	\$0	\$2,191	\$0	\$0	\$55,994	\$0	\$0	\$57,855	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012042	Match	1008938	\$54,433	\$0	\$0	\$0	\$119,829	\$0	\$0	\$174,362	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012043	Match	1014271	\$67,764	\$0	\$0	\$0	\$197,768	\$0	\$0	\$265,532	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012044	Match	1014428	\$190,629	\$0	\$0	\$0	\$174,297	\$0	\$0	\$364,926	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012045	Match	1014539	\$48,722	\$0	\$0	\$0	\$28,548	\$0	\$0	\$37,270	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY1012046	Match/Multistate	1018560	\$0	\$0	\$0	\$0	\$43,953	\$0	\$0	\$43,953	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	PLANT PATHOLOGY	81120	KY0818anou02	Non-Formula	1018625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,084	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total:</b>						\$397,251	\$24,314	\$0	\$0	\$1,070,852	\$0	\$0	\$1,462,417	\$105,084	0.00	0.00	0.00	0.00	0.00	
<b>Target:</b>						\$397,251	\$24,316	\$0	\$0	\$1,401,829	\$0	\$0	\$1,013,395	\$105,084						
<b>Difference:</b>						\$0	\$2	\$0	\$0	\$420,977	\$0	\$0	\$420,979	\$0						

Please note: Totals do not reflect administrative costs

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# DEPARTMENTAL AD-419 FINANCIAL REPORTING SYSTEM

University of Kentucky  
 College of Agriculture  
 Ag Research AD-419 Financial Reporting System

Click on Departmental AD-419 Financial Reporting System to access list for your unit

1. Targets have been entered for you based on information pulled by the CAFE Business Center
2. Please ensure "Difference" row is at, or near \$0 when finished with the process
3. Information for each individual project has been entered for you (where possible) by the CAFE Business Center

Please note: Totals do not reflect administrative costs

Click to Edit View	Department Name	Department Number	Project	Project Type	Accession Number	Match Total	Multi-State Total	Monitory Expenses Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants	Science	Professional	Technical	Clerical	Total Years	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101024	Match/Multistate	0202058	\$0	\$6,854	\$0	\$0	\$41	\$0	\$0	\$6,895	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101033	Match	0223718	\$24,368	\$0	\$0	\$0	\$12,145	\$0	\$0	\$15,513	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101034	Match/Multistate	0223965	\$0	\$2,754	\$0	\$0	\$189	\$0	\$0	\$2,943	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101035	Match/Multistate	0224056	\$0	\$4,287	\$0	\$0	\$89	\$0	\$0	\$4,376	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101036	Match/Multistate	0210287	\$1,179	\$5,992	\$0	\$0	\$90	\$0	\$0	\$1,269	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101037	Match/Multistate	0231329	\$28	\$4,919	\$0	\$0	\$45,792	\$0	\$0	\$45,819	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101038	Match	1802299	\$23,086	\$0	\$0	\$0	\$924	\$0	\$0	\$23,910	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101039	Match	1802470	\$48,825	\$0	\$0	\$0	\$63,917	\$0	\$0	\$112,742	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101040	Match	1802522	\$23,825	\$0	\$0	\$0	\$694	\$0	\$0	\$24,419	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101041	Match	1802615	\$1,725	\$0	\$0	\$0	\$33,227	\$0	\$0	\$34,952	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY101042	Match/Multistate	1804654	\$1,384	\$4,217	\$0	\$0	\$0	\$0	\$0	\$5,601	\$0	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY18AC0828	Non-Formula	1001111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,465	0.00	0.00	0.00	0.00	0.00	0.00	
<a href="#">Edit View</a>	HORTICULTURE	81110	KY18VCS8	Non-Formula	1007468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total:</b>						\$133,330	\$22,812	\$0	\$0	\$251,648	\$0	\$0	\$415,881	\$90,465	0.00	0.00	0.00	0.00	0.00	
<b>Target:</b>						\$604,847	\$128,330	\$0	\$0	\$1,951,913	\$0	\$0	\$1,793,680	\$90,465						
<b>Difference:</b>						\$471,517	\$95,518	\$0	\$0	\$1,699,265	\$0	\$0	\$1,347,799	\$0						

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## DEPARTMENTAL AD-419 FINANCIAL REPORTING SYSTEM

4. Click on the “Edit /View” link on each project row and then the “Edit” button at the bottom of the next screen to enter the following:
  - a. Appropriate Man-Years (FTE) info for each project
  - b. Distribute any amounts highlighted in blue to the appropriate projects (i.e. Hatch Allocation, Multi-State Allocation, State Allocation, etc.)

University of Kentucky  
College of Agriculture  
Individual AD-419 Project Financial Record

Department Name	HORTICULTURE
Department Number	81110
Organizational Unit	30000240
Project	KY011024
Project Type	Hatch/Multistate
Accession Number	0206268
Hatch Allocation (Available funds \$471,529)	0
Hatch Project Account	0
Hatch Admin Costs	0
Multi-State Allocation (Available funds \$96,917)	0
Multi-State Project Account	6854
Multi-State Admin Costs	0
State Allocation (Available funds \$790,265)	0
State Project Account	41
State Admin Costs	0
Farm Costs	0
Income	0
Farm Income	0
Competitive Grants (Available funds \$0)	0
Science Man-Years	0.0
Professional Man-Years	0.0
Technical Man-Years	0.0
Clerical Man-Years	0.0

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## WHERE DO THE DOLLAR AMOUNTS COME FROM?

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	McIntire Stennis Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants
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- FCG Totals: Hatch, Multi-State, McIntire-Stennis & Animal Health (federal fiscal year)
  - Hatch Allocation – Dollars spent on your department’s Hatch parent WBS
  - Hatch Project Account – Dollars spent on the active project’s WBS
  - Hatch Admin Costs – Dollars spent on administrative unit’s Hatch WBS accounts; outside of your department
  - Hatch Total – Total of all items above
- Same description above for other sponsored programs

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## WHERE DO THE DOLLAR AMOUNTS COME FROM?

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	McIntire Stennis Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants
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- State Total (state fiscal year)
  - State Allocation – Dollars spent on department’s 10125\* research cost centers that are not active projects. Ex: Parent account; and dollars spent on expired state matching cost centers
  - State Project Account – Dollars spent on the active project’s state matching cost center
  - State Admin Costs – Dollars spent on administrative unit’s 10125\* research cost centers; outside of your department
  - Farm Costs – Dollars spent on North Farm and Woodford County Farm’s 10125\* research cost centers; allocated to unit’s that are represented on the farms
  - State Total – Total of all items above

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## WHERE DO THE DOLLAR AMOUNTS COME FROM?

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	McIntire Stennis Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants
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- Income (state fiscal year)
  - Only in AFS – Expenses related to animal care income cost center
- Farm Income – no data
- Project Total
  - Total of FCG Totals, State Totals, Income and Farm Income per project being reported
- Competitive Grants (state fiscal year)
  - Dollars on competitive grants related to NIFA Non-Formula projects

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## WHAT HAS BEEN DISTRIBUTED FOR YOU?

- Items distributed to individual projects are:
  - FCG Project Account; Hatch, Multi-State, McIntire-Stennis & Animal Health
  - State Project Accounts
  - Grants Allocation – NIFA competitive grants related to Non-Formula projects
- Items to be distributed, **by us**, once all units are finished:
  - FCG Admin Costs; Hatch, Multi-State, McIntire-Stennis & Animal Health
  - State Admin Costs
  - Farm Costs
  - Income (only in AFS)
- Where do you see these amounts?
  - Once in the Departmental AD-419 Financial Reporting System
    - Click Edit/View on each individual project to see the distributions

Please note: Totals do not reflect administrative costs

Individual AD-419 Project Financial Record

Department Name	PLANT PATHOLOGY
Department Number	81120
Organizational Unit	30000242
Project	KY012039
Project Type	Hatch
Accession Number	1005716
Hatch Allocation (Available funds:\$0)	\$0
Hatch Project Account	\$380
Hatch Admin Costs	\$0
Hatch Total	\$380
Multi-State Allocation (Available funds:\$1)	\$0
Multi-State Project Account	\$0
Multi-State Admin Costs	\$0
Multi-State Total	\$0
State Allocation (Available funds \$420,676)	\$0
State Project Account	\$175,261
State Admin Costs	\$0
Farm Costs	\$0
State Total	\$175,261
Income	\$0
Farm Income	\$0
Income Total	\$0
Grants Allocation (Available funds \$0)	\$0
Project Total (including admin costs)	\$175,630
Science Man-Years	0.00
Professional Man-Years	0.00
Technical Man-Years	0.00
Clerical Man-Years	0.00
Total Man-Years	0.00

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## WHAT IS LEFT TO DISTRIBUTE?

Ag Research AD-419 Financial Reporting System

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	McIntire Stennis Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants	Science	Professional	Technical	Clerical	Total Years
<a href="#">Edit/View</a>	ANIMAL AND FOOD SCIENCES	81070	KY007103	Hatch/Multistate	1018385	\$35,022	\$99,797	\$0	\$0	\$69,284	\$0	\$0	\$224,103	\$0	0.00	0.00	0.00	0.00	0.00
<a href="#">Edit/View</a>	ANIMAL AND FOOD SCIENCES	81070	KY08RIDGES	Non-Formula	1015004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,735	0.00	0.00	0.00	0.00	0.00
<a href="#">Edit/View</a>	ANIMAL AND FOOD SCIENCES	81070	KYAdesokun	Hatch/Multistate	1005693	\$70,053	\$31,359	\$0	\$0	\$237,353	\$0	\$0	\$338,765	\$0	0.00	0.00	0.00	0.00	0.00
<a href="#">Edit/View</a>	ANIMAL AND FOOD SCIENCES	81070	KYS1077	Hatch/Multistate	1017685	\$35,164	\$42,643	\$0	\$0	\$1,238	\$0	\$0	\$79,345	\$0	0.00	0.00	0.00	0.00	0.00
<a href="#">Edit/View</a>	ANIMAL AND FOOD SCIENCES	81070	KYSuman	Non-Formula	1007886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,403	0.00	0.00	0.00	0.00	0.00
Grand Total:						\$1,292,179	\$730,695	\$0	\$0	\$1,628,931	\$0	\$0	\$3,650,106	\$176,138	0.00	0.00	0.00	0.00	0.00
Target:						\$1,292,179	\$730,696	\$0	\$0	\$3,028,253	\$1,778,023	\$0	\$5,040,429	\$176,138					
Difference:						\$0	\$1	\$0	\$0	\$1,399,322	\$1,778,023	\$0	\$1,369,323	\$0					

Please note: Totals do not reflect administrative costs

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## WHAT IS LEFT TO DISTRIBUTE?

- Target amount is that total of that column for your unit entered by the Business Center
- Grand Total is the amount that has been distributed thus far
- Difference is the difference between the target and the grand total. This number should be ZERO or the number could be off by \$1 to \$2 because of rounding of the data.
  - DON'T WORRY... WE WILL FIX THESE FOR YOU AT THE END



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## CUDOS!

Amazing job distributing out the parent grant expenses!



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## HOW TO DISTRIBUTE FCG TOTALS

- If you had any expenses on your parent FCG, those will need to be distributed to individual projects
- Run the Ag Federal Funds Rollup by Grant

Ag Research AD-419 Financial Reporting System

- Fiscal Period 016/2021
- Fund 025\*20
- Fund Department Ex: 81110
- Execute
- Filter on Sponsored Program that needs distribution. Ex: Hatch, Multi-state, etc.

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	Multi-State Stipends Total	Animal Health Total	State Total	Income	Farm Income	Project Total
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011042	Hatch/Multi-state	100484	\$96,691	\$328	\$0	\$0	\$93,082	\$0	\$0	\$133,101
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011043	Hatch/Multi-state	1007198	\$55,397	\$1,830	\$0	\$0	\$10,828	\$0	\$0	\$87,555
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011044	Hatch	1012719	\$70,894	\$0	\$0	\$0	\$30,627	\$0	\$0	\$101,321
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011046	Hatch	1013410	\$94,693	\$0	\$0	\$0	\$21,161	\$0	\$0	\$115,854
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011049	Hatch/Multi-state	1017450	\$30,163	\$29,880	\$0	\$0	\$1,068	\$0	\$0	\$61,111
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011047	Hatch	1019088	\$52,206	\$0	\$0	\$0	\$0	\$0	\$0	\$52,206
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY011048	Hatch	1020295	\$7,770	\$0	\$0	\$0	\$0	\$0	\$0	\$7,770
<a href="#">Edit/View</a>	HORTICULTURE	81110	KY010941	Non-Formula	1018617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total:						\$410,074	\$31,838	\$0	\$0	\$95,496	\$0	\$0	\$533,978
Target:						\$410,711	\$31,940	\$0	\$0	\$1,268,059	\$0	\$0	\$1,711,210
Difference:						\$37	\$2	\$0	\$0	\$1,172,193	\$0	\$0	\$1,172,232

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## HOW TO DISTRIBUTE FCG TOTALS

- In this example; there are expenses that posted to an expired project and a one cent credit on the parent grant account
- Options for determining where to distribute:
  - Find the PI for the closed project and distribute the expense to that PI's current projects via percent of total or distribute out amongst all projects via percent of total
  - Expenses on the parent grant can be distributed out amongst all projects via percent of total if unknown, but if you can determine what project those expenses belong to then they should be distributed to individual projects



Grant Department	Released Budget	Cumulative PTD Expense	Available Balance (Released)	% Available Balance (Released)
81110 HORTICULTURE	\$ 477,169.84	\$ 410,711.62	\$ 66,458.22	13.92758 %
USDA CSREES (AES) Federal Formula Funds	\$ 477,169.84	\$ 410,711.62	\$ 66,458.22	13.92758 %
Ag Fed-AES-Hatch Act	\$ 477,169.84	\$ 410,711.62	\$ 66,458.22	13.92758 %
▶ 2350927000 KY011038-IDENTIFICAT		\$ 37.36	\$ (37.36)	X
▶ 2351247000 KY011042-ENVIRONMENT		\$ 99,690.77	\$ (99,690.77)	X
▶ 2351607000 KY011043-SUSTAINABLE		\$ 55,397.38	\$ (55,397.38)	X
▶ 2352067000 KY011044-INTROGRESSI		\$ 70,693.98	\$ (70,693.98)	X
▶ 2352137000 KY011045-EVALUATING		\$ 94,692.73	\$ (94,692.73)	X
▶ 2352397000 KY011046-IMPROVING E		\$ 30,163.32	\$ (30,163.32)	X
▶ 2352827000 KY011047-IDENTIFICAT		\$ 52,265.60	\$ (52,265.60)	X
▶ 2352877000 KY011048-SORBITOL AN		\$ 7,770.49	\$ (7,770.49)	X
▶ 2355506000 HOR HATCH RESEARCH F	\$ 477,169.84	\$ (0.01)	\$ 477,169.85	100.00000 %

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## HOW TO DISTRIBUTE STATE ALLOCATION

- If you had any expenses on your parent state cost center or had expenses on a state matching cost center for an expired project, those will need to be distributed to individual projects

Ag Research AD-419 Financial Reporting System

- Run KSBI for accounts listed on the Allocation Worksheet provided

- Enter cost center numbers provided
- Posting Date: 07/01/2019 – 06/30/2020
- Layout: /AGKSBI RECON

- Review data in each cost center to determine how to allocate amongst projects

Please note: Totals do not reflect administrative costs													
Close to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	Multiple Donor Total	Animal Health Total	State Total	Income	Project Total	Competitive Grants
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0Garcia	Non-Formula	1015475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,700
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0Klanow001	Non-Formula	1023159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$873
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0PALL11	Non-Formula	1018887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,371
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0TEETS	Non-Formula	1013686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,107
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0Bessin	Non-Formula	1013847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,056
<a href="#">Edit/View</a>	ENTOMOLOGY	81080	KY0Spider07219	Non-Formula	1015456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,772
<b>Grand Total</b>						\$850,241	\$124,870	\$59,699	\$0	\$223,970	\$0	\$1,258,781	\$448,809
<b>Target</b>						\$850,242	\$124,870	\$59,699	\$0	\$1,696,400	\$0	\$2,671,211	\$448,809
<b>Difference</b>						\$1	(\$1)	\$0	\$0	\$1,472,430	\$0	\$1,412,430	\$0

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## HOW TO DISTRIBUTE STATE ALLOCATION

KSBI with labor (review totals)

Layout	AGKSBI RECON	KSBI Reconciliation Report
Cost Center	1012508270	ENT-H-KY008064...
Report currency	USD	US Dollar

  

Cost Center	Cost Elem.	Fund	Per Cost element name	RefDocNo	Posting Date	Doc. Date	DocT	D/C	Val.in rep.cur. U
1012508270								..	1,132.66
1012511770								..	1,484.23
1012513470								..	16,166.13
1012513970								..	4,091.76
1012540060								..	1,389,555.99
								..	1,412,430.77



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## HOW TO DISTRIBUTE STATE ALLOCATION - OPERATING

- Collapse cost centers to review totals vs amount provided on Allocation Worksheet
- Go back to variable screen and filter for only operating. Labor will be reviewed via Labor Distribution Report in BW
  - KSB1 for operating: Cost Element from 530000 to 999999 and execute (more settings to increase # of hits/rows if total does not match)
  - All remaining totals should only include operating now and can be evaluated for distribution amongst active projects

*Display Actual Cost Line Items for Cost Centers : Initial Screen*

Further Selection Criteria...

Controlling Area: UK00

Cost Center: 1012540060 to [ ] #

or

Cost Center Group: [ ]

Cost Element: 530000 to 999999 #

or

Cost Element Group: [ ]

Posting Date

Posting Date: 07/01/2019 to 06/30/2020

Settings

Layout: AGKSB1RECON KSB1 Reconciliation Report

More Settings

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## HOW TO DISTRIBUTE STATE ALLOCATION - OPERATING

KSB1 without labor – Review and allocate to appropriate project(s)

Cost Center	Cost Elem.	Fund	Per	Cost element name	RefDocNo	Posting Date	Doc. Date	DocT	D/C	z	Val.in rep.cur.
1012508270										..	1,132.66
1012511770										..	1,484.23
1012540060										..	38,893.51
										...	41,510.40

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## HOW TO DISTRIBUTE STATE ALLOCATION - LABOR

- How to run a labor distribution by funds center:
  - Include all Employment Status<sup>s</sup>
    - Click Selection , select all and transfer
  - Funds Center – enter one at a time or multiple
  - Department Number – enter your department
  - Payroll End Dates – [07/01/2019 to 06/30/2020]
  - GL Account – [ # to 0000999999]
  - Execute
  - Remove any unnecessary columns
- Export to excel to calculate distributions of effort

**Variables for Ad Hoc Report**

Company Code (Required) (\*)  University of Kentucky

Employment Status (Multi\_Single, Required) (\*)  Not assigned  
 Withdrawn  
 Inactive  
 Active

Employee Group (Selection, Optional)

Employee Subgroup (Selection, Optional)

Funds Center  AG HORT STATE RES

Fiscal Period/Year

Grant

Funds Center Department  HORTICULTURE

WBS Element

Payroll End Dates  To

Fund

Position

GL Account  UK00/Not assigned To  UK00/0000999999

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## HOW TO DISTRIBUTE STATE ALLOCATION - LABOR

Cost Center	Person	Last Name	First Name	Position	Number of Hours	Actuals
1012555060 AG-SR-HO HORT STATE RESEARCH	2401	Lowry	David	50107607	Laboratory Technician Senior	110.810
	3094	Wolfe	Dwight	50107600	Agriculture Research Specialist	
	5378	Snyder	John	50107599	Associate Professor	
	7579	Williams	Mark	50107597	Professor	
	7661	Nosarzewski	Marta	50118711	Research Analyst	40.000
	10603	Kester	Sharon	50118710	Research Analyst	448.000
	10002171	Stork	Jozsef	50107604	Research Analyst	1,520.000
	11026633	DeBolt	Seth	50112192	Professor	
	11033538	Travis	Virginia	50109080	Laboratory Technician Senior	37.500
	11039432	Corbin	Kendall	51018127	Temporary Technical/Paraprofessional	54.000
	11054109	Wilson	Neil	50132699	Research Analyst Principal	2,080.000
	11054259	Clouser	Grant	50107605	Research Analyst	2,501.000
	20001340	Diver	Steve	51010509	Farm Superintendent	
	20040836	Rudolph	Rachel	50109164	Assistant Professor	
	20043476	Rodriguez Lopez	Carlos	50109170	Assistant Professor	
	20044244	Pearce	William	51016249	Student/Non-Work Study	127.000
				99999999	99999999	64.500
	20049104	Walker	Kelly	51018126	Student/Non-Work Study	13.000
	20049828	Anand	Lakshay	51035276	Graduate Research Assistant	400.000
	20060980	Owen	William	50109163	Assistant Professor	
<b>Overall Result</b>					<b>7,395.810</b>	<b>\$ 603,170.40</b>

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## HOW TO DISTRIBUTE STATE ALLOCATION - LABOR

- Excel file – How to allocate to projects

Position	Number of Hours	Actuals	KY011042	KY011043	KY011044	KY011045	KY011046	KY011047	KY011048	KY0Lopez1
50117542 Associate Professor		\$47,528.74		\$23,764.37	\$23,764.37					\$ 47,528.74
50109074 Professor		\$54,725.94		\$18,241.98			\$18,241.98		\$18,241.98	\$ 54,725.94
50107600 Agriculture Research Specialist		\$14,449.39	\$2,064.20	\$2,064.20	\$2,064.20	\$2,064.20	\$2,064.20	\$2,064.20	\$2,064.20	\$ 14,449.39



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## HOW TO DISTRIBUTE STATE ALLOCATION

- Options for determining where to distribute:
  - Find the PI for the expired state matching cost center and distribute the expense to that PI's current projects via percent of total or distribute out amongst all projects via percent of total
  - Expenses on the state parent cost center can be distributed amongst all projects via percent of total if unknown, but if you can determine what project those expenses belong to then they **should** be distributed to individual projects they are related to.
  - For operating expenditures: use the documentation from purchases to determine which project the expense is best applied; if unknown, allocate via percent of total across all projects
  - For salary on either cost center type: run a labor distribution by funds center for each cost center to find employee. Evaluate which project(s) the employees would be most closely related and distribute.
    - Reminder – these figures include benefits for the matching purpose so you will not want to use the AG State Rollup excluding benefits

\*State Allocation is not traditionally distributed to non-formula NIFA projects

\*\*Refer to slides 14 & 15 for instructions on how to enter distributions into the system



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## MANYEARS

- Mechanism to report all support staff and direct staff and faculty effort on each project
  - The minimum the system will allow is 0.1 FTE
- Man years classified under the following categories:
  - Scientist Years
  - Professional Years
  - Technical Years
  - Clerical Years
- Each project **MUST HAVE** man years related to the project
  - Meaning... the research project could not take place if someone doesn't have effort attributed to the project
  - Best Practice – Each project WBS element should have PI and other supporting employee's labor charged directly to the project and/or on the state matching cost center.
- Ensure that all man years are applicable and reasonable as per the expenses reported for the project



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## MANYEARS DEFINED

- Scientist Support
  - A scientist is a research worker responsible for original thought, judgments, and accomplishments in independent scientific study. This includes the investigation leaders, project leaders, and portions of the time of supervising scientists or staff assistants whose work meets the preceding definitions. Generally, the individual holds an academic rank of assistant professor or above and is capable of holding principal investigator status at the reporting institution. Outstanding graduate students with sound backgrounds of professional accomplishments may thoroughly merit the responsibilities of a scientist. However, most graduate students are rated as professional support.
  - Administrative staff should be excluded unless they meet these requirements and are active participants in the actual research of the project. It is important to report scientist years accurately, because this category is frequently used in decision making.
  - Job titles for scientists include:
    - Professor
    - Associate Professor
    - Assistant Professor
    - Distinguished Professor
    - Scientist

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## MAN YEARS DEFINED

### Professional Support

- A professional does not qualify as a scientist under the preceding definition, but nevertheless contributes to research activities. Professionals usually hold one or more college degrees, and have otherwise qualified for employment in a professional category. A few may hold a Ph.D. or equivalent degree, and may be in a high-level academic position, but nonetheless may be categorized as a research assistant or research support rather than as a research scientist. Graduate students may be categorized as professionals. Generally, professionals have a high degree of research-activity responsibility but do not hold principal investigator status at the reporting institution.
- Job titles for professional support include:
  - Administrative Assistant (monthly)
  - Associate Director
  - Department Head
  - Instructor
  - Research Associate
  - Resident Director
  - Statistician
  - Programmer
  - Analyst
  - Director
  - Assistant Director
  - Graduate Assistant
  - Research Assistant
  - Research Specialist
  - Post-Doctoral Fellow
  - Visiting Professor
  - Fiscal Officer
  - Editor

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## MAN YEARS DEFINED

### Technical Support

- Technical Support staff are associated with research efforts in a technical capacity and do not participate in the investigative aspects of the research
- Job titles for technical support include:
  - Laboratory Assistant
  - Mechanic
  - Laboratory Technician
  - Draftsman
  - Research Technologist
  - Farm Foreman
  - Carpenter
  - Machinist
  - Skilled Tradesperson

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## MAN YEAR DEFINED

- Clerical, Labor and Other Support
  - Generally, clerical support staff and other non-research staff contribute to the nontechnical support of the research project. It may be difficult to accurately assess an individual's clerical and labor support to any one project. Staff support members assist a group of researchers in a broad manner, such as a typing pool might support a group of investigators in a department or school.
  - Job titles for clerical and labor include:
    - Administrative Secretary (Bi-weekly)
    - Maintenance Repairman
    - Clerk
    - Farm Technician
    - Typist
    - Stenographer
    - Farm Worker
    - Data Entry
    - Secretary

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## HOW TO CALCULATE MAN YEARS

- Direct Support
  - Direct support would include FTEs that have directly charged to the project's FCG WBS element or the state matching cost center; or the Non-formula competitive NIFA grants
- Indirect Support
  - Indirect support would include FTEs not directly charged to the project, but are in support of the project
- Recommended methods of calculations
  - Labor Distribution reports for FCG and state matching cost center
  - IT0027 Screen for indirect support
  - Any other verifiable mean to assign the man years
- Fiscal year will be Oct 2019 – Sept 2020 on FCGs and July 2019 – June 2020 on state cost centers



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## HOW TO CALCULATE MAN YEARS

- Recommendations to calculate Man Years
  - Run a labor distribution report for the fiscal year and calculate the percent of each person's total FTE per project
    - Example: Oscar Thompson is a Research Assistant and has 10% of his total salary charging to KY001234 on the FCG account and 15% of his salary charging to KY001234 on the state matching cost center for FY20.
      - Oscar's FTE calculation would result that 0.25 Man Years on KY001234 for Professional Support
  - Review employee's IT0027 screen in PA20 or Cost Distribution in PP01 for indirect labor for the fiscal year and calculate the percent of each person's total FTE per project
    - Example: Sally Morton is a Staff Support Associate II that edits pro-cards. She has a position distribution of 20% instruction, 40% extension and 40% research. Department A has 5 active FCG research projects (formula) in FFY20. Her 40% research FTE would be distributed amongst the projects.  $0.40/5 = 0.08$  Man Years. When entered into the system per project; the system will round up to 0.10 man years
      - Sally's FTE calculation would result in 0.08 Man Years per project in department A for Clerical Support



Use excel to calculate all time (direct and indirect) per project and enter as a total. This will prevent multiple FTEs to be rounded up and miscalculating a project's man years.

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## HOW TO CALCULATE MAN YEARS – STATE COST CENTERS

### Direct Labor

- How to run a labor distribution by funds center:
  - Include all Employment Status'
    - Click Selection , select all and transfer
  - Funds Center – enter one at a time or multiple
  - Department Number – enter your department
  - Payroll End Dates – [07/01/2019 to 06/30/2020]
  - GL Account – [# to 0000999999]
  - Insert a row for another GL Account
  - GL Account – [0000520000 to 0000529999] Exclude
  - Execute
  - Remove any unnecessary columns
- Export to excel to calculate distributions of effort

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## HOW TO CALCULATE MAN YEARS – STATE COST CENTERS

Cost Center	Person	Last Name	First Name	Position	Number of Hours	Actuals
1012555060 AG-SR-HO HORT STATE RESEARCH	2401	Lowry	David	50107607	Laboratory Technician Senior	110.810
	3094	Wolfe	Dwight	50107600	Agriculture Research Specialist	
	5378	Snyder	John	50107599	Associate Professor	
	7579	Williams	Mark	50107597	Professor	
	7661	Nosarzewski	Marta	50118711	Research Analyst	40.000
	10603	Kester	Sharon	50118710	Research Analyst	448.000
	10002171	Stork	Jozsef	50107604	Research Analyst	1,520.000
	11026633	DeBolt	Seth	50112192	Professor	
	11033538	Travis	Virginia	50109080	Laboratory Technician Senior	37.500
	11039432	Corbin	Kendall	50108127	Temporary Technical/Paraprofessional	54.000
	11054109	Wilson	Neil	50132699	Research Analyst Principal	2,080.000
	11054259	Clouser	Grant	50107605	Research Analyst	2,501.000
	20001340	Diver	Steve	51010509	Farm Superintendent	
	20040836	Rudolph	Rachel	50109164	Assistant Professor	
	20043476	Rodriguez Lopez	Carlos	50109170	Assistant Professor	
	20044244	Pearce	William	51016249	Student/Non-Work Study	127.000
				99999999	99999999	64.500
	20049104	Walker	Kelly	51018126	Student/Non-Work Study	13.000
	20049828	Anand	Lakshay	51035276	Graduate Research Assistant	400.000
	20060980	Owen	William	50109163	Assistant Professor	
<b>Overall Result</b>					<b>7,396.810</b>	<b>\$ 472,144.16</b>

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## HOW TO CALCULATE MAN YEARS – FEDERAL CAPACITY GRANTS

### Direct Labor

- How to run a labor distribution by grant:
  - Include all Employment Status'
    - Click Selection , select all and transfer
  - WBS Element – enter grant number or multiple grant numbers
  - Fund – 025\*20
  - GL Account – [0000520000 to 0000529999] Exclude
  - Execute
  - Right click on Position and choose Properties
    - Under Display select Medium-Length instead of Standard
  - Remove any unnecessary columns
- Export to excel to calculate distributions of effort

Variables for Ad Hoc Report

Company Code (Required) (\*) UK00  University of Kentucky

Employment Status (Multi\_Single, Required) (\*) #  Not assigned

0  Withdrawn

1  Inactive

3  Active

Employee Group (Selection, Optional)

Employee Subgroup (Selection, Optional)

Funds Center

Fiscal Period/Year

WBS Element

Payroll End Dates

Grant  2352087000  KY013012 UNDERSTAND

2353017000  KY013016 INDIVIDUAL

2353427000  KY013013 RENEWING AN

2352997000  KY013016 Individual

Fund  025\*20

Position

GL Account  0000520000  Biody Pool Employ Ben To 0000529999  UK000000529999

Close Relat Proj Flg

Participant Supp Flg

Uniform Guidance Flg

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## HOW TO CALCULATE MAN YEARS – FEDERAL CAPACITY GRANTS

Grant	Person	Last Name	First Name	Position	Number of/Hours	Amount	
2352087000	KY013012:UNDERSTANDI	11022796	Rignall	Karen	51024700	Assistant Professor	0.000
		20052759	Mooney	Virginia	50110954	Student/Non-Work Study	208.000
		20061616	Duncan	Peter	50110954	Student/Non-Work Study	90.000
		99999999			99999999		30.000
		Result					
Result						328.000	
2353017000	KY013016-INDIVIDUAL,	20041530	Counts	Katherine	50111677	Graduate Research Assistant	960.000
		20052759	Mooney	Virginia	50110954	Student/Non-Work Study	322.000
		Result					
2352427000	KY013013:RENEWING AN	25214	Tanaka	Keiko	50107631	Professor	0.000
		20047485	Del Brocco	Alessandra	50111677	Graduate Research Assistant	416.000
		20054065	Messer	Timothy	50111677	Graduate Research Assistant	336.000
		99999999			99999999		-80.000
		Result					
Result						672.000	
2352997000	KY013016-Individual,	8882	Dyk	Patricia	50109089	Associate Professor	0.000
		10078	Harris	Rosalind	50107637	Associate Professor	0.000
		20019091	Miller	Julia	50111677	Graduate Research Assistant	320.000
		Result					
Overall Result						2,602.000	\$ 80,418.89

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## HOW TO CALCULATE MAN YEARS – FEDERAL CAPACITY GRANTS

- Export to Excel
  - Add Column: Total Salary from PA20
  - Add Column: FTE on Project with formula – amount divided by total salary
  - Add total FTE for project
  - Allocate to different categories



Grant	Person	Last Name	First Name	Position	Number of/Hours	Amount	Example Total Salary	FTE on project	Scientist	Professional	Technical	Clerical	
2351247000	KY011042-ENVIRONMENT	2401	Lowry		50107607	Laboratory Technician Senior	520,070	\$ 10,364.16	25,000.00	0.41		0.41	
		9710	Geneve		50109076	Professor	0.000	\$ 28,876.04	80,000.00	0.36	0.36		
		10603	Kester		50118710	Research Analyst	2,088,000	\$ 44,111.52	45,000.00	0.98		0.98	
		20001340	Diver		51010509	Farm Superintendent	0.000	\$ 9,481.32	55,000.00	0.17		0.17	
		Result						2,608,070	\$ 92,833.04	1,93	0.36	1.15	0.41
2351607000	KY011043-SUSTAINABLE	2401	Lowry		50107607	Laboratory Technician Senior	520,070	\$ 10,364.16	40,000.00	0.26		0.26	
		2745	Ingram		50117769	Professor	22,400	\$ 36,921.02	80,000.00	0.46	0.46		
		20001340	Diver		51010509	Farm Superintendent	0.000	\$ 9,481.32	55,000.00	0.17		0.17	
		Result						542,470	\$ 56,766.50	0.89	0.46	0.17	0.26

\*Remember to total direct federal FTEs, direct state matching FTEs, and indirect FTEs and enter on project at one time for rounding purposes  
 \*\* Refer to slides 14 & 15 for instructions on how to enter distributions into the system

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## HOW TO CALCULATE MAN YEARS – NON-FORMULA NIFA GRANTS

### Direct Labor

- How to run a labor distribution by grant:
  - Include all Employment Status'
    - Click Selection , select all and transfer
  - Payroll End Dates – [07/01/2019 – 06/30/2020]
  - Grant – Enter grant number tied to NIFA project
  - GL Account – [0000520000 – 0000529999]
    - Exclude
  - Execute
  - Right click on Position and choose Properties
    - Under Display select Medium-Length instead of Standard
    - Remove any unnecessary columns
- Export to excel to calculate distributions of effort

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## HOW TO CALCULATE MAN YEARS – NON-FORMULA NIFA GRANTS

Grant	Person	Last Name	First Name	Position	Number of/Hours	Amount
320001779	DROSOPHILA SUZUKI P	20027410		51027725	Post-Doctoral Scholar	0.000 \$ 47,476.08
		20043537		51027729	Student/Non-Work Study	0.000 \$ 168.00
		Result				<b>0.000 \$ 47,644.08</b>

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## HOW TO CALCULATE MAN YEARS – NON-FORMULA NIFA GRANTS

- Export to Excel
  - Add Column: Total Salary from PA20
  - Add Column: FTE on Project with formula – amount divided by total salary
  - Add total FTE for project
  - Allocate to different categories
- Clerical/support staff man years is not traditionally added to the non-formula projects
- If the personnel is outside of your unit, your analyst can look up the employee's total annual salary



Grant	Person	Last Name	First Name	Position	Number of/Hours	Amount	Example Total Salary	FTE on Project	Scientist	Professional	Technical	Clerical
3200001779	DROSOPHILA SUZUKII P	20027410		51027725	Post-Doctoral Scholar	0.000	\$ 47,476.08	60000	0.79			
		20049537		51027729	Student/Non-Work Study	160.000	\$ 1,320.00	2000	0.66		0.66	
		<b>Result</b>				<b>160.000</b>	<b>\$ 59,068.28</b>		<b>1.45</b>	-	0.79	0.66

\*Remember to total direct non-formula FTEs and enter on project at one time for rounding purposes

\*\* Refer to slides 14 & 15 for instructions on how to enter distributions into the system

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## DEPARTMENTAL AD-419 GRANT ASSIGNMENT

University of Kentucky  
 College of Agriculture  
 Ag Research AD-419 Financial Reporting System

Please note: Totals do not reflect administrative costs

Click to Edit/View	Department Name	Department Number	Project	Project Type	Accession Number	Hatch Total	Multi-State Total	Moisture Stennis Total	Animal Health Total	State Total	Income	Farm Income	Project Total	Competitive Grants	Science	Professional	Technical	Clerical	Total Years
<a href="#">Edit/View</a>	AG PROGRAMS	81380	KYOHANCOCK1	Non-Formula	1004253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,827	0.00	0.00	0.00	0.00	0.00
<a href="#">Edit/View</a>	AG PROGRAMS	81380	KYOHIGDON2	Non-Formula	1019930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,108	0.00	0.00	0.00	0.00	0.00
				Grand Total:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,933	0.00	0.00	0.00	0.00	0.00
				Target:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,933					
				Difference:		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					

Please note: Totals do not reflect administrative costs

[Return to Main Menu](#)

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## DEPARTMENTAL AD-419 GRANT ASSIGNMENT

Click on Departmental AD-419 Grant Assignment to access list for your unit

University of Kentucky  
College of Agriculture  
Ag Research AD-419 Financial Reporting System - Grant Assignment

- Using the dropdown window, select the Federal Capacity project that best relates to the competitive grant shown (this will tie the FY20 expenses on the competitive grant to the FCG project for reporting/planning purposes.
- If a competitive grant does not relate to any of the capacity projects, please leave as "unassigned"

Department Number	Department Name	Grant Account	Grant Name	Grant Sponsor	Sponsor Name	Total	KY Number	Category
81000	BIOYSTEMS & AGR ENGINEERING	3048108533	FOOD AND ENERGY PROD	1000100035	Department of Education	\$103,000.81	Unassigned	
81000	BIOYSTEMS & AGR ENGINEERING	3048108534	LABORATORY AND FIELD	1000100010	USDA, ARS, Foreign Animal Production Reser	\$151,722.40	KY005024	1
81000	BIOYSTEMS & AGR ENGINEERING	3048108527	CANE RUN AND ROYAL S	1000200189	KY Energy and Environment Cabinet	\$243,455.15	KY005035	
81000	BIOYSTEMS & AGR ENGINEERING	3048108565	NIGERIA.COMMODITY ST	1000100078	Foreign Agricultural Service	\$20,888.87	KY005036	
81000	BIOYSTEMS & AGR ENGINEERING	3048107385	OPTICAL DETECTION OF	1000401222	National Institute for Homeland Security	\$238,388.14	KY005037	
81000	BIOYSTEMS & AGR ENGINEERING	3048107844	ENERGY AUDITS FOR GR	1000100171	Rural Development	\$8,863.40	KY005038	
81000	BIOYSTEMS & AGR ENGINEERING	3048107898	LIVESTOCK STEWARDSHI	1000200189	KY Energy and Environment Cabinet	\$3,800.23	KY005039	
81000	BIOYSTEMS & AGR ENGINEERING	3048108007	COMPOST BEDDED PACK	1000100181	Natural Resources Conservation Service	\$50,300.80	Unassigned	2
81000	BIOYSTEMS & AGR ENGINEERING	3048108532	APPALACHIAN RESEARCH	1000000311	Virginia Polytechnic Institute and State	\$78,009.79	Unassigned	
81000	BIOYSTEMS & AGR ENGINEERING	3048108758	INCREASING BALE DENS	1000001827	Cane Row Holland	\$6,020.00	KY005040	

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## REVIEW

- Review all dollars distributed per project and evaluate if the amounts distributed represent the amount of research
  - Projects requiring a lot of research would likely have a higher direct FTE and possibly a larger dollar amount distributed
- Each project MUST have man years attributed to it.
  - Review that all labor distributions and cost distributions were reviewed for department for active and inactive employees during FY20

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## MANAGEMENT OF FCG EXPENSES AFFECT THE MATCH PROCESS

- Review of CAS expenses on FCGs as well as state matching cost centers and the state parent cost center
  - CAS items should be charged to the non-sponsored research cost center rather than the two types above
  - During the year the Analysts will send out CAS items that need to be moved to a non-sponsored cost center in the same state fiscal year the item was expensed
  - See next slide for more details
  
- Review of State Matching cost centers
  - After the year has concluded, and not more postings are allowable; the FCG will be changed to closed status and the state matching cost center will be made inactive
  - Charging items to expired state matching projects creates more work for you during the AD-419 process and does not allow for correct reporting

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## CAS EXPENSE REVIEW

### Federal Capacity Grants (Saved View ZAGFFG\_0002)

- The BudRule Crosswalk <https://www.research2.uky.edu/uploads/budrule-crosswalk> should be used to determine which G/Ls are classified as CAS (i.e. unallowable) expenses on grants. Federal capacity grants should be considered the same as a bud rule 4 for competitive grants when selecting a G/L code. Any expense that rolls up to a sponsored class ending in a "9" or has "CAS" in the title needs additional justification.
- Avoid using G/Ls 'miscellaneous' or 'other' when posting expenses, including Special Activities (535024), as there is typically a more appropriate code to use based on the business purpose of the expense. \*Reminder - the G/Ls can be edited when entering PRD's and SRM's once the category code is selected.

Example: Office Depot purchase of binders or notebooks to be used for training default to office supplies (540334) but can be updated to workshop/conference (530191).

### State-Sponsored Match Cost Centers (10125XXXXX)

- To be used as match, the expense must meet the same allowability standards under Uniform Guidance as if they were being direct charged to the federal capacity grant. If an expense would not be allowable on the grant, then it should be charged to a non-sponsored cost center.
- <http://www.uky.edu/ufs/general-ledger-accounts>

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## COST CENTER MAINTENANCE AND CLOSING UNUSED ACCOUNTS

- Maintenance of cost centers is vital for departmental accounting and financial success
- Unused cost centers should be closed if they are determined not to be beneficial in the future to prevent accidental use and to reduce the amount of excessive/unnecessary cost centers within the department
- These cost centers typically are overlooked during the reconciliation process
- In order to close a cost center that has outlived its useful life; the account budget and balance should be -0-
- Please send a request to Kim King and she will submit a cost/funds center form to block/delete the unused account.

IRIS/SAP:

- ZFI\_COBJ – Cost Object Details Lookup

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## QUESTIONS??



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## BUSINESS CENTER CONTACTS

- Catherine Anderson – College Business Analyst Sr. 7-7241 catherine.anderson@uky.edu
- Andrew Gehring – College Business Analyst Lead 3-4499 andrew.gehring@uky.edu
- April Lyons – College Business Analyst Principal 7-4254 april.lyons@uky.edu
- Scott Wells - College Business Analyst Lead 7-9833 scott.wells2@uky.edu

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