
SUBJECT MATTER EXPERT

GRANT REVIEW 40I – ADVANCED TOPICS



1

GRANT REVIEW SERIES

- 11/19 Advanced Topics
- 12/17 CGO Topics

2

2

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.

3

3

OVERVIEW

- This is the fourth in a series of grant trainings provided to CAFE departments
- This class will discuss various advanced topics related to competitive grants

4

4

OBJECTIVE

- To provide Business Officers with relevant and timely information regarding managing competitive grants
- Discuss and provide an understanding of advanced topics related to competitive grants

5

5

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.

6

6

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

7

7

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

8

8

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.

9

9

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.

10

10

GRANT REVIEW 401 - CONTENT

- Cost Share
- DHHS Salary Cap
- Hazardous Waste Recharge
- Fly America
- FML-Extended leave
- Transfers
- MOU- Memorandum of Understanding
- Inventory Control
- Subawards
- Records Retention

11

11

COST SHARE

- Cost Share Definition
 - Defined as project costs not borne by the sponsor
 - Also known as matching or in-kind contributions
- UK's policy on cost share
 - Only provide cost share when **required** by the sponsor or in exceptional circumstances to ensure the success of a competitive award or proposal
 - When cost share is mandated by the sponsor it should only be committed only to the extent necessary to meet the specific requirements

12

12

COST SHARE

- Tracking and documenting cost sharing is an administrative burden
- Unfulfilled cost sharing commitments or lack of documentation may result in expenditures not being reimbursed by the sponsor
- Cost sharing dollars have a negative impact on the University's F&A cost rate
 - Higher the amount of cost sharing, the lower the resulting F&A rate

13

13

COST SHARE - TYPES

- **Mandatory Committed Cost Sharing**
 - Cost sharing that is required by law, statute, or regulation, written in the application guidelines for a specific program or included in the award document. Mandatory committed cost sharing is recorded in the University's accounting system and must be reported to the sponsor.
- **Voluntary Committed Cost Sharing**
 - Cost sharing that is not required by law, statute or regulation, nor written in the application guidelines, but was offered by the investigator in the proposal. Voluntary committed cost sharing is recorded in the University's accounting system and must be reported internally.
- **Voluntary Uncommitted Cost Sharing**
 - Cost sharing that is not offered in the proposal and is not included in the award document. Voluntary Uncommitted Cost Sharing is not recorded in the University's accounting system and is not reported internally or externally. Uncommitted cost sharing most commonly results from an investigator's effort which is over and above that committed proposal or award.

14

14

COST SHARE - METHODS

- Faculty Effort System
 - Effort of full-time faculty will be documented in the Faculty Effort System and on the cost share fund
- Department Cost Sharing
 - Effort of staff will be documented through the payroll cost distribution info-types in IRIS HR
 - In general, costs normally treated as direct costs on sponsored projects may be used to meet a cost sharing commitment
 - Examples: Laboratory Supplies, Travel that benefits the project
- Unrecovered or Waived F&A
 - If we receive less than UK's fully negotiated F&A rate on an award, the difference should be used to fulfill a cost sharing obligation, unless prohibited by sponsor guidelines
- Third Party Contribution
 - Support from a non-University source
 - Must be certified in a letter submitted to RFS from an authorized representative of the third party on letterhead with original signature
- Sponsored Project
 - Very Rare
 - Requires approval from both sponsors
 - Federal funds may not be used as cost sharing for other federal funds

15

15

COST SHARE - CRITERIA

- Verifiable from the official University accounting system or third-party certifications
- Incurred during the effective dates of the grant or agreement
- Allowable under the applicable cost principles
- Necessary, reasonable and allocable for proper and efficient accomplishment of project objectives
- Itemized in the approved budget if this is a requirement of the sponsor
- Not used as cost sharing for any other sponsored project

16

16

COST SHARE-PADR

- You can find the details of a grant's cost share commitments on the Cost Sharing Information Form
- Will indicate whether cost share is reportable or not, as well as detailing the proposed cost share methods and amounts

Cost Sharing Information Form PADR 1

Date: June 07, 2019 PI: Harper, Carl
 Account: 3200002544 UKRF/MIS #: 201903141902 Fund: 0011890300
 Title: Monitor Gypsy Moth Populations for Gypsy Moth Slow the Spread Program
 Sponsor: Slow the Spread Foundation

The above referenced account has a cost sharing obligation which must be documented in accordance with University of Kentucky Cost Sharing Guidelines. Cost sharing was either committed in the proposed budget or is a result of the actual award totaling less than the proposed budget. Details are outlined below:

This sponsored project includes a requirement to report cost sharing directly to the sponsor.
 Faculty effort is committed as cost sharing and must be documented through the Faculty Effort System.

Sponsored Project Accounting Reporting Details
 F & A Rate: 15 % Base: 1 Func. Area: 0220 Is Off Campus: N Budget Rule: 4

PROPOSED COST SHARING COMMITMENT
 Completed by Office of Sponsored Projects Administration (OSPA)

Method	Budget Detail	Percent	Year	Amount	Matching Funds
Dept	Tech surveyor @ 17.42%			\$9,064.00	
Facilities & Administration	Unrecovered F&A			\$24,988.00	
Faculty Effort System	26%				
Direct: \$30,023.00				Total: \$55,011.00	

OSPA Research Administrator: Greg Halton Phone: 257-8311
 Email: gaha225@uky.edu

Remarks: Cost share is effort and unrecovered F&A. GUM05/2019

17

COST SHARE - FUND

- A combination of the WBS element and Cost Share Fund are used to charge cost share expenses
- This relationship is required to allow reporting by grant that shows both sponsor and cost share charges

18

18

COST SHARE-FUND

- Fund has a direct relationship to the campus area that is funding the cost share
- The College of Ag will use the 0011890300-Provost Cost Share Fund

19

19

COST SHARE - FUND

Display Grant Master 320000233 - Incoming

Display Grant Master 320000233 - Incoming

Grant: 320000233 APPLIED MANAGEMENT OF FUSARIUM HEAD BLIGHT IN KENTUCKY

Navigation: Relationships | Object Mapper | Budget Overview

Deletion Indicator: Award:

Navigation: General Data | Responsibilities | Award | Dimensions | Cost Share | Reference | Billing | Reporting | Payment | Overhead Costs | Overhead Cost Li

Fund	IDC Recovery	Cost Sharing	Prog Income	GM Fund Type	Description
0011092100	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Internal	RES UKRF
0011890300	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Internal	PROVOST COST SHARE
0226000000	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	External	Federal Sponsor

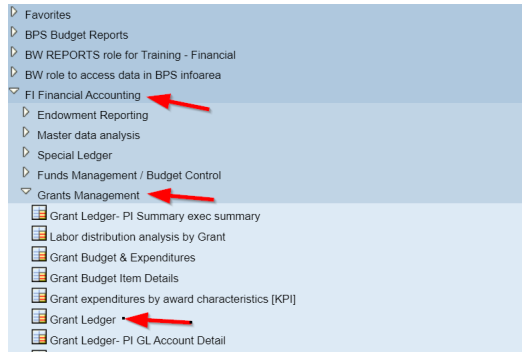
Sponsored Programs

Sponsored Program	Program Description	Valid from	Default

20

20

COST SHARE - VIEWING EXPENSES IN BW



- Open BW
- Select Grant Ledger

21

21

COST SHARE - VIEWING EXPENSES IN BW

Variables for Ad Hoc Report

Statistical indicator (*)	R	<input type="checkbox"/> Real Posting
Fiscal Year		
Fiscal Period/Year (Required) (*)	009/2020	<input type="checkbox"/> MAR 2020
Company Code (Required) (*)	UK00	<input type="checkbox"/> University of Kentucky
G/L Account	#	<input type="checkbox"/> UK00/Not assigned To: 0000999999
Business Area	=	<input type="checkbox"/>
Functional Area	=	<input type="checkbox"/>
Fund Department	=	<input type="checkbox"/>
Prime Grant	=	<input type="checkbox"/>
Grant	=	<input type="checkbox"/> 320000233 <input type="checkbox"/> APPLIED MANAGEMENT O
Grant Responsibility type	=	<input type="checkbox"/>
Grant Sponsor	=	<input type="checkbox"/>
Sponsored Program	=	<input type="checkbox"/>
Sponsored Class	=	<input type="checkbox"/>
Funds Center	=	<input type="checkbox"/>
Fund	=	<input type="checkbox"/> 001189*
Discipline	=	<input type="checkbox"/>
Close Relat Proj Flg	=	<input type="checkbox"/>

- Fiscal period/year is required
- Input grant number
- Input cost share fund
- Delete the E5999999 that populates in sponsored class

22

22

COST SHARE - VIEWING EXPENSES IN BW

Grant	GM project from date	GM project to date	Budget Class	Sponsored Class	G/L Account	UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)	
3200000233	APPLIED MANAGEMENT O	09/08/2015	09/07/2020	Direct Salary & Bene	E511011 Faculty Salary	0000511011 Faculty-FT Regular		\$ 336.05	\$ 381.54	\$ 5,543.98	\$ 347.10		\$ (5,991.00)	
						0000511012 Faculty- FT Nonprodu	\$ 11.05	\$ 24.57	\$ 290.00		\$ (290.00)			
						Result		\$ 347.10	\$ 406.11	\$ 5,833.98	\$ 347.10	\$ (6,181.08)		
					E522010 Faculty Benefits	0000520100 EHC-Faculty		\$ 29.13	\$ 34.08	\$ 479.63	\$ 29.13	\$ (508.76)		
						0000520200 ELI-Faculty		\$ 0.18	\$ 0.21	\$ 2.94	\$ 0.18	\$ (3.12)		
						0000520400 FICA-Faculty		\$ 25.44	\$ 29.76	\$ 419.41	\$ 25.05	\$ (445.06)		
						0000520500 Retrmt-Faculty		\$ 34.74	\$ 40.62	\$ 583.32	\$ 34.74	\$ (618.06)		
						0000520710 MFB - Faculty		\$ 7.89	\$ 9.24	\$ 179.94	\$ 7.89	\$ (187.83)		
						0000520762 ADD-Faculty		\$ 0.03	\$ 0.03	\$ 0.99		\$ (0.99)		
					Result		\$ 97.41	\$ 113.94	\$ 1,666.23	\$ 97.09	\$ (1,763.82)			
					Mand CS - Personnel	R819999	Mand CS - Personnel	0000740510 Tr fm CS - Salary		\$ 444.51	\$ 620.05	\$ 7,600.21	\$ 444.69	\$ (7,944.90)
								0000740515 Tr fm CS-Benefit			\$ (115.70)	\$ (5,543.57)		\$ 5,543.57
					Result			\$ (148.17)	\$ (7,128.33)		\$ 7,128.33			
					Result			\$ 444.51	\$ 371.88	\$ 371.88	\$ 444.69	\$ (816.67)		

23

23

COST SHARE - VIEWING EXPENSES IN BW

G/L Account	UnReleased Budget	Released Budget	Current Expense	Fiscal YTD Expense	Cumulative PTD Expense
0000511011 Faculty-FT Regular			\$ 336.05	\$ 381.54	\$ 5,543.98
0000511012 Faculty- FT Nonprodu			\$ 11.05	\$ 24.57	\$ 290.00
Result			\$ 347.10	\$ 406.11	\$ 5,833.98
0000520100 EHC-Faculty			\$ 29.13	\$ 34.08	\$ 479.63
0000520200 ELI-Faculty			\$ 0.18	\$ 0.21	\$ 2.94
0000520400 FICA-Faculty			\$ 25.44	\$ 29.76	\$ 419.41
0000520500 Retrmt-Faculty			\$ 34.74	\$ 40.62	\$ 583.32
0000520710 MFB - Faculty			\$ 7.89	\$ 9.24	\$ 179.94
0000520762 ADD-Faculty			\$ 0.03	\$ 0.03	\$ 0.99
Result			\$ 97.41	\$ 113.94	\$ 1,666.23
Result			\$ 444.51	\$ 620.05	\$ 7,600.21
0000740510 Tr fm CS - Salary				\$ (115.70)	\$ (5,543.57)
0000740515 Tr fm CS-Benefit				\$ (32.47)	\$ (1,584.76)
Result			\$ (148.17)	\$ (7,128.33)	
Result			\$ 444.51	\$ 371.88	\$ 371.88

- Will see the cost share expenses and funding by g/l code
- The balances in 740510 and 740515 will offset the cost share expenses
- A total balance of \$0.00 means cost share has been fully funded

24

24

COST SHARE - VIEWING EXPENSES IN SAP

■ S_ALN_01000003

Budget Vs. Commit./Actual Journal

Options

Company Code	UK00	to	
Grant	3200000233	to	
Grant Group		to	
Sponsored Program		to	
Sponsored Class	R000000	to	R999999
Fund	0011890000	to	0011890600
Sponsor		to	
Posting Date		to	

Budget

Budget Version: 0

Subtotal per Timeslice

Show Payments

Show All Sponsored Objects

Show Validity Periods in Range

Report Currency

Report currency: []

Conversion Date: []

Exchange rate type: []

Report Extraction

By Grant

By Grant/Fund/Prog

By Grant/Fund/Prog/Class

- Variants
 - 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 and does not include the cost share funding entries

25

25

COST SHARE - VIEWING EXPENSES IN SAP

Budget Vs. Commit./Actual Journal

Options

Company Code	UK00	to	
Grant	3200000233	to	
Grant Group		to	
Sponsored Program		to	
Sponsored Class	R000000	to	R999999
Fund	0011890000	to	0011890600
Sponsor		to	
Posting Date		to	

Budget

Budget Version: 0

Subtotal per Timeslice

Show Payments

Show All Sponsored Objects

Show Validity Periods in Range

Report Currency

Report currency: []

Conversion Date: []

Exchange rate type: []

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

26

26

COST SHARE - VIEWING EXPENSES IN SAP

05/29/2020	05/19/2020	E822010 Faculty Benefits	\$20762.66166	8500000324	0.00	0.01	0.00	287.60	Monthly	06/01/2020-06/30/2020	MDILA1	20
05/29/2020	05/19/2020	E822010 Faculty Benefits	\$20400.66166	8500000324	0.00	8.48	0.00	296.46	Monthly	05/01/2020-05/31/2020	MDILA1	20
05/31/2020	06/03/2020	R619999 Mand CS - Personnel	740510.10832872	10832872	0.00	32.47	0.00	263.93			SERDOR2	SA
05/31/2020	06/03/2020	R619999 Mand CS - Personnel	740510.10832872	10832872	0.00	115.70	0.00	148.20			SERDOR2	SA
06/15/2020	06/15/2020	E822010 Faculty Benefits	\$20710.360112979	8500000633	0.00	0.00	2.63	145.60	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/15/2020	06/15/2020	E822010 Faculty Benefits	\$20500.360112979	8500000633	0.00	0.00	11.94	134.60	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/15/2020	06/15/2020	E822010 Faculty Benefits	\$20400.360112979	8500000633	0.00	0.00	8.95	125.47	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/15/2020	06/15/2020	E822010 Faculty Benefits	\$20200.360112979	8500000633	0.00	0.00	0.96	125.41	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/15/2020	06/15/2020	E822010 Faculty Benefits	\$20100.360112979	8500000633	0.00	0.00	9.71	115.70	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/15/2020	06/15/2020	E811011 Faculty Salary	\$11011.360112979	8500000633	0.00	0.00	115.70	0.00	Monthly	05/01/2020-05/31/2020	TCCH000	5
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20710.66530	8500000633	0.00	2.63	0.00	2.63	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20500.66530	8500000633	0.00	11.98	0.00	14.21	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E811011 Faculty Salary	\$11012.66530	8500000633	0.00	3.26	0.00	19.47	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E811011 Faculty Salary	\$11011.66530	8500000633	0.00	119.44	0.00	129.90	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E811011 Faculty Salary	\$11012.66530	8500000633	0.00	2.76	0.00	132.47	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E811011 Faculty Salary	\$11011.66530	8500000633	0.00	17.90	0.00	129.90	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20400.66530	8500000633	0.00	8.48	0.00	134.39	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20762.66530	8500000633	0.00	0.01	0.00	138.40	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20200.66530	8500000633	0.00	0.96	0.00	138.46	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	06/16/2020	E822010 Faculty Benefits	\$20100.66530	8500000633	0.00	9.71	0.00	148.17	Monthly	06/01/2020-06/30/2020	MDILA1	20
06/30/2020	07/06/2020	R619999 Mand CS - Personnel	740510.108337567	108337567	0.00	32.47	0.00	115.70			TC0028	SA
06/30/2020	07/06/2020	R619999 Mand CS - Personnel	740510.108337567	108337567	0.00	115.70	0.00	0.00			TC0028	SA
					0.00	0.00	0.00	0.00	Subtotal	010/09/06/2019-11/20/2020		

- Both variants will give you a line-item detail of cost share
- Depending on the variant, you will either see cost share expenses, or the cost share expenses and funding

27

27

COST SHARE - FUNDING

- Several g/l accounts are used depending on the type of expenses that have been incurred
 - 740510 Transfer from Cost Share – Salary Only
 - 750510 Transfer to Cost Share – Salary Only
 - 740515 Transfer from Cost Share – Benefits Only
 - 750515 Transfer to Cost Share – Benefits Only
 - 740520 Transfer from Cost Share – Operating Expenses
 - 750520 Transfer to Cost Share – Operating Expenses

28

28

COST SHARE - FUNDING

- Debit Entry will be to the cost center you are moving the funds and will use the 750XXX g/l
- Credit Entry will be the grant & cost share fund and will use the 740XXX g/l

Itm	Account	Account short text	Amount	Cost Center	WBS element	Fund	Text
1	750515	Tr to CS-Benefit	32.47	1012072090		0011260200	
2	740515	Tr fm CS-Benefit	32.47-		3200000233	0011890300	
3	750510	Tr to CS - Salary	115.70	1012072090		0011260200	
4	740510	Tr fm CS - Salary	115.70-		3200000233	0011890300	
*			0.00				

29

29

COST SHARE - RESOURCES

- [Business Procedures Manual E-50-2 Cost Sharing](#)
- [Cost Share Funding](#)
- [Cost Share Fast Facts](#)

30

30

POP QUIZ



Quiz Time

Let's have
some fun!

31

31

POP QUIZ

- Which of these does not describe cost share?
 - A. Project Costs not borne by sponsor
 - B. Matching, or in-kind contributions
 - C. Sponsor expenses
- Answer: C. Sponsor expenses

32

32

POP QUIZ

- Cost share should only be provided when required by the sponsor
 - A. True
 - B. False
- Answer: True

33

33

POP QUIZ

- Which of the below is required for an expense to be allowable as cost share?
 - A. Not used as cost share for any other project
 - B. Verifiable from the official university's accounting system or third-party certifications
 - C. Incurred within the effective dates of the grant
 - D. All of the above
- Answer: D All of the above

34

34

DHHS SALARY CAP

- Definition
 - A rate of pay limitation that is legislatively-mandated by the Federal government, specifically limiting the maximum amount of salary an individual can charge to a DHHS award
- Salary Limitation is set to \$197,300 effective January 5, 2020
- May not be used to meet cost share obligation
 - Under OMB definition, Salary Cap Cost Sharing must be classified as committed cost sharing, but may not be used to meet a cost sharing obligation

35

35

DHHS SALARY CAP - RESOURCES

- [Guidance on Salary Limitation for Grants and Cooperative Agreements FY2020 NOT-OD-20-065](#)
- [Salary Cap Calculation](#)
- [FY 2021 DHHS Salary Cap Template](#)

36

36

HAZARDOUS WASTE RECHARGE

- A charge for disposal of hazardous waste
- Will show up under the g/l 639305
- Current Rate is 1.132%
- The hazardous materials charge is automatically applied to select g/l's (see link)
 - <https://ehs.uky.edu/objcodes.php>

37

37

HAZARDOUS WASTE RECHARGE

- The hazardous waste recharge will run several times during the month
 - Looks at cumulative totals for fiscal year on eligible g/l's, and charges the remaining amount of hazardous waste that is due
 - If the hazardous waste fee is unable to charge, it will post to the department's indirect overrun account
 - Crucial to process budget revisions or address any errors timely, as the waste fee will continue to charge on the indirect overrun account
 - Once issue has been addressed, you can process a JV to remove the duplicate charges on the indirect overrun account

38

38

FLY AMERICA ACT

- Regulation requiring travelers using federal funds to use U.S. Air carrier services for international flights
- U.S. government has several international agreements to allow use of foreign air carriers under specific circumstances

39

39

FLY AMERICA ACT - EXCEPTIONS

- Airline Code Sharing
 - Allowable when foreign air carriers code share with a U.S. flag carrier
 - Occurs when two or more airlines “code” the same flight as if it is their own
 - Requires the U.S. flag air carrier’s designator code be present on the ticket or documentation for an electronic ticket
- Open Skies
 - Flights on European Union airlines
 - Flights on Australian airlines
 - Flights on Switzerland Airlines
 - Flights on Japanese Airlines

40

40

FLY AMERICA ACT - EXCEPTIONS

- European Union
 - Can fly on either a U.S. carrier or an EU carrier **AS LONG AS** it touches down in an EU nation

- U.S. to Australia, U.S. to Switzerland, and U.S. to Japan
 - Can fly on a foreign carrier only if a point of origin/destination is either the U.S. or Australia, Switzerland, or Japan; and there is no GSA city-pair contract flight between the two points (origin and destination)

41

41

FLY AMERICA ACT - EXCEPTIONS

- Travel to and from the United States
 - Passenger service by a U.S. flag carrier will not be considered available when the travel is between a gateway airport in the U.S. and an gateway airport abroad, and the gateway airport abroad is :The traveler's origin or destination airport, and the use of U.S. flag air carrier service would extend the time in travel status by at least 24 hours or more.
- Travel Between Two Points Outside the United States
 - Travel by a foreign air carrier would eliminate two or more aircraft changes en route; or
 - If one of the two points abroad is the gateway airport en route to or from the United States, and the U.S. flag carrier would extend the time in travel status by at least 6 hours or more than travel by a foreign air carrier; or
 - If travel is not part of a trip to or from the United States, and the use of a U.S. flag air carrier would extend the time in travel status by at least 6 hours or more than travel by a foreign air carrier
- Short Distance Travel
 - For all short distance travel, regardless of origin and destination, when the travel time on a scheduled flight is 3 hours or less and service by U.S. flag air carrier would involve twice the travel time

42

42

FLY AMERICA ACT - UK TRAVEL

- Concur is the university's online travel system.
 - Flights that are Fly America compliant will display a "shield".
- Avant and AAA
 - When utilizing federal or federal flow-through funds, will need to request with travel agent to use Fly America compliant flights

43

43

FLY AMERICA ACT - ROLES AND RESPONSIBILITIES

- RFS
 - Will periodically review federal grants for international travel and request backup-documentation to ensure compliance
- Business Officer
 - Ensure faculty are utilizing UK Travel Services
 - Save travel documentation to demonstrate how flights are FLY America compliant
 - Flights booked through Concur will automatically display the "shield" to demonstrate compliance

44

44

FLY AMERICA ACT - RESOURCES

- [UK Travel Services](#)
- [U.S. General Services Administration](#)

45

45

FML – EXTENDED LEAVE

- Any employee who has been a University employee for 12 months and has worked at least 1,250 hours during the previous 12-month period may take up to 12 weeks of unpaid leave for a serious health condition involving the employee, or a qualified family member during any 12-month period
- An employee's available paid leaves (TDL and vacation leave) must be used concurrently with FML. All balances of TDL and vacation leave must be used prior to the employee being placed on FML without pay.
- If the department learns that an approved leave qualifies for FML after the leave has begun, the leave may be retroactively counted as FML under the process established by HR Policy #88

46

46

FML – EXTENDED LEAVE

- FML on competitive grants
 - Review employee's situation to determine if it is possible that long term disability may be issued at the end of FML leave. Long-term disability expenses are unallowable on competitive grants.
 - Expenses charged to the grant need to be allowable and benefit the project
 - General guidance on all instances of FML
 - If you believe an employee's absence will be classified as FML, it is strongly recommended to update that employee's cost distribution to a state n/s account

47

47

FML – EXTENDED LEAVE

- Resources
 - [UK HR policy on FMLA](#)

48

48

POP QUIZ



Quiz Time

Let's have
some fun!

49

49

POP QUIZ

- The DHHS salary cap is currently set to _____
 - A. \$250,000
 - B. \$381,500
 - C. \$90,000
 - D. \$197,300
- Answer: D. \$197,300

50

50

POP QUIZ

- The hazardous waste recharge shows up under what g/l?
 - A. 639100
 - B. 639305
 - C. 750510
 - D. 740515
- Answer: B. 639305

51

51

POP QUIZ

- Trips compliant with the FLY America Act will display with a “shield” on the concur travel system
 - True
 - False
- Answer: True

52

52

FACULTY TRANSFERS

- A Principal Investigator (PI) may transfer **into or out of** UK either after a proposal has been submitted or after a grant has been funded
 - Proposal Transfers
 - Grant Transfers
 - Equipment Transfers

53

53

PROPOSAL TRANSFERS

- **Proposal Transfer In**
 - The PI should contact the sponsor Program Officer to discuss the transfer
 - The PI's former institution will submit a letter or form to the agency relinquishing the proposal
 - Any proposal pending at an agency must be resubmitted from UK with a budget, a signed Internal Approval Form, Financial Disclosure Form(s), and any other materials required by the sponsor
 - If necessary, the OSPA Research Administrator will find out to whom the new proposal materials should be submitted. In addition to the internal UK documents mentioned above, other materials, such as a new cover page, certifications and representations, sponsor budget page may be required

54

54

PROPOSAL TRANSFERS

- **Proposal Transfer Out**
 - The PI and department chair must determine if the proposal should stay at UK or be relinquished
 - If the university relinquishes the proposal, a relinquishing letter should be submitted internally to OSPA with signatures from the PI, department Chair, and Dean. Upon receipt of this letter, the RA will prepare a letter withdrawing the proposal, obtain the appropriate signature, and submit it to the sponsor
- If it is decided that the proposal should remain and the PI simply replaced, a letter of explanation with the signatures of the PI, the new PI and OSPA should be submitted to the agency along with the new PI's curriculum vitae. The new PI should submit a Disclosure of Financial Interest form to OSPA if this wasn't done previously. In addition, if the new PI is not in the same department as the previous PI, a revised Internal Approval Form will be necessary

55

55

GRANT TRANSFER

- **Grant Transfer In**
 - The PI should contact the sponsor Program Officer to discuss the transfer
 - The PI's former institution will submit to the agency a letter or form relinquishing the grant
 - The grant must then be resubmitted through UK with the materials required by the sponsor, which can include: a brief summary of the progress to date, a description of work yet to be accomplished, and a budget for the amount to be transferred
 - Internal UK documentation must also be submitted, including an Internal Approval Form, Disclosure of Financial Interest form, and a copy of the proposal if possible

56

56

GRANT TRANSFER

- **Grant Transfer Out**

- The PI and department chair must determine if the grant should stay at UK or be relinquished
- If the grant is to be transferred, the PI will provide the necessary information by completing the "[Memorandum of Understanding between a Departing Investigator and the University of Kentucky](#)." See the Equipment Transfer section for more information
- OSPA will prepare a letter or form to the sponsor relinquishing the grant. If the letter or form includes an estimate of the remaining balance of funds, this amount must be verified by a department or college business person and Sponsored Projects Accounting. (The National Science Foundation and National Institutes of Health have specific forms for transfers with include an estimate of the remaining balance)
- If required by the sponsor, RAs should request an invention statement from the outgoing PI
- OSPA will reduce the budget and change the ending date on the account by preparing a PADR
- Departments should prepared revised DOEs for all faculty involved in the project
- If UK chooses not to relinquish the grant, but simply replace the PI, a letter of explanation signed by the PI and OSPA will be submitted to the sponsor, along with any materials required by the sponsor (usually the new PI's vitae). The RA will determine if new internal documentation is needed. If the department Chair and Dean have co-signed the justification letter, than an IAF may not be required

57

57

EQUIPMENT TRANSFERS

- **Equipment Transfer In**

- A PI transferring to UK may wish to transfer equipment. The following procedures should be followed:
 - The PI should contact the business officer in the UK department and inform him/her that equipment will be transferred to UK. The business officer will work with Plant Assets to record and tag the items properly.

58

58

EQUIPMENT TRANSFERS

- **Equipment Transfer Out**
 - A PI transferring **from** UK may wish to transfer equipment. The following procedures should be followed:
 - Faculty and other investigators who are planning to leave the University should refer to "[Memorandum of Understanding Between a Departing Investigator and the University of Kentucky](#)." Items 2 and 3 of the MOU refer specifically to equipment. This is a guide for researchers and a required document. Also, see [Administrative Regulation 8.1](#) and note section III.B.6. And refer to Business Procedure [E-12-4 "Property Disposition Policy"](#)

59

59

MEMORANDUM OF UNDERSTANDING (MOU)

- Memorandum of Understanding (MOU)
 - An agreement between a departing investigator and the University of Kentucky regarding the closing of a research program and/or transfer of grants to another non-profit institution
 - May involve equipment transferring to another University
 - MOU must be completed, reviewed and approved not less than 90 days prior to departure from campus
 - No equipment transfers shall be executed until this MOU receives final approval

60

60

MEMORANDUM OF UNDERSTANDING (MOU)

- University policy permits the release of equipment purchased on an active grant when that grant is being transferred to another non-profit institution
- The investigator must be the principal investigator on the active grants in question
- The investigator must provide a list of the specific equipment, manufacturer, purchase date, property number, and grant numbers used to purchase this equipment and the eBARs report of the items
- The list must be attached to this MOU and must be co-signed by the chair and dean
- OSPA will review the list for completeness
- It will be forwarded with the MOU to the VPR for review and approval; the VPR will forward it to the Treasurer for final approval

61

61

INVENTORY CONTROL AND MOUS

- No equipment is to be removed from the University until the MOU approval process has been **completed**
- Work with departing PI to ensure they understand and adhere to this
- Multiple levels of approval required can lead to issues
 - Follow up with each area within the approval chain to ensure they have received the proper documentation
 - Best practice is to set up digital signatures on the MOU and send through email rather than campus mail for approvals
- Pay attention to whether equipment in consideration was purchased on grant or other University funds
 - Different protocol/approval process
- **If MOU is not properly created, approved and adhered to, this leads to additional time and effort to correct equipment inventory issues on the back-end**

62

62

SUBAWARDS

- A subaward is an agreement with another entity to perform a portion of the scope of work on a UKRF research project. This third-party entity is referred to as a subrecipient or subawardee. An entity outside of the University who will perform a portion of the actual scope of work
- **Who is responsible for monitoring a subrecipient?**
 - Office of Sponsored Projects Administration – Reviews and approves the subaward contracts and evaluates the risk of awarding the agreement based on the subrecipients past financial and audit history as well as other factors.
 - Principal Investigator/Department – Reviews subrecipient financial and technical reports for accuracy, timeliness, and other aspects as they relate to the scope of work and progress of the project. Approves all invoices prior to releasing payments.
 - Research Financial Services – Randomly tests invoices and documentation to assure expenses are reasonable, allocable, verifiable, and allowable and that the subrecipient adheres to reporting and invoicing requirements.

63

63

SUBAWARDS

- Subrecipient
 - An entity outside of the University who will perform a portion of the actual scope of work
 - Integral to part of the project and accepts responsibility for a portion of the project
 - Usually in the original proposal as a collaborating institution
- Consultant
 - Individual or other entity outside the university that possesses specialized expertise
 - They give professional advice, make recommendations or address a specific problem, but have very little or no responsibility for overall project effort
- Both relationships require a formal written agreement before work may begin

64

64

SUBAWARDS – PROPOSAL STAGE

Subrecipient

- Documents normally required:
 - Letter of intent (special format for NIH)
 - Budget and budget justification
 - Scope of work
 - Signed subrecipient commitment form (unless FDP member)
 - Any other sponsor specific requirement
- Include both direct and Facilities and Administrative (F&A) costs of the subrecipient as a direct cost line item in the UK budget. For grants using the full university rate, UK may assess F&A on the first \$25,000 of each subrecipient.
- The PI must review the budget to determine that it is reasonable in terms of the scope of work.
- The PI must determine that the proposed subrecipient is technically able to perform the work.
- Note: Subagreements usually require prior sponsor approval if not in the proposal.

65

65

SUBAWARDS – PROPOSAL STAGE

Consultant

- Documents Required:
 - Letter of commitment specifying rate
- Include in UK budget as a direct cost line item. The consultant's rate should include all expenses. UK may assess F&A on the entire amount.
- The Internal Revenue Service issues guidelines for classifying a worker as an employee or an independent contractor. Refer to UK Business Procedures Manual, section E-7-3 for guidance.
- If the amount being paid is less than \$10K and no single payment is more than \$5K, complete the *Independent Contractor: Worker Status Evaluation Form* (must be approved by HR prior to work begins) and email to workerstatusevaluation@uky.edu along with a *Independent Contractor: Scope of Work Form*. If approved as an Independent Contractor, payment can be made by submitting an invoice to Accounts Payable Services through PRD. If the payment is over \$10K or more, or less than \$10K but has a \$5K or more for a one-time payment, a Personal Service Contract is complete along with a Proof of Necessity Form (PON) to purchasing. The documents would be processed through SRM to purchasing for review.

66

66

SUBAWARDS – AWARD STAGE

- The Subaward Database is an online portal where any UK employee could create a draft request for the subaward. <https://ris.uky.edu/ospa/subagreement/>
- The submission by the PI confirms his/her approval to proceed with the subaward using the information provided on the request form including the attached scope of work and budget. (Note: Only the Principal Investigator can submit the request form.)

Welcome to OSPA's **NEW** On-line...

Subagreement Request System

Once you log-on, you will be taken to the electronic version of the Subagreement Request Form. You have the option to complete the form in its entirety and submit. Or, you can save it, review, edit and submit at a later time. This system is designed to allow anyone to enter data, but only the Principal Investigator may submit the request to OSPA. This serves as the PI's "signature" to authorize the subagreement.

Please enter your information

User Name Only [help](#)
(e.g. jh456)

Password [help](#)

Log On [help](#)

[OSPA On-line Subagreement Request Guidance](#)

67

67

SUBAWARDS – AWARD STAGE

- Subagreements are budgeted in E530200 (first \$25,000 of each) and E530201 (amount over \$25,000 of each)
- Subagreements purchase orders created will begin with **78XXXXXXXX**
- OSPA will send email with subaward and PO information once executed
- BO is responsible for assisting PI with review of the subrecipient expenditures on monthly ledger
 - This includes making sure the budget is in the correct category (E530200 or E530201) and the expenditures are correct
- If an amendment is needed for an existing subaward, the PI will need to submit an official request to OSPA via the On-line Subagreement Request
 - Be sure to check the box 'Going to request Amendment' – [Amendment Request Process](#)

68

68

SUBAWARDS – PAYMENT

- Invoices are submitted electronically by the subrecipient directly to APS using APPOinvoices@uky.edu
- Once an invoice is posted by APS, it is considered expensed and will be included in the ledger
 - STEPS once invoice is posted:
 - An email is generated to notify the appropriate individual
 - Process till default to the PI listed on the responsibilities tab
 - Each department on campus has the option of creating a Subaward Invoice Reviewer (SIR) – submit requests to subawards@uky.edu
 - SIR will be notified prior to the PI and will be **required** to approve the invoice before sent to PI for certification
 - SIR & PI approval process must be completed within the 30 calendar day payment window

69

69

SUBAWARDS – CLOSEOUT

- When the PI approves the Subrecipient's final invoice for payment, this approval action provides verification to UK that the Subrecipient has reasonably fulfilled its technical responsibilities and that the PI is in receipt of the deliverables as well as reports required by the subaward agreement. In general, the subaward is consider closed upon payment of the subrecipient's final invoice
- If there are remaining funds in the subaward sponsored class once the FINAL invoice has been paid, send an email to ospasubaward@uky.edu requesting the PO be liquidated

70

70

SUBAWARD RESOURCES

- [CAFE Business Center Grant Resources](#)
- [OSPA Subaward](#)
- [OSPA Subagreement Request System](#)
- [OSPA On-line Subagreement Request Guidance](#)
- [Amendment Guidance Document](#)
- OSPA - ospasubaward@uky.edu
- RFS - subawards@uky.edu
- Account Payable Services (APS) - APPOinvoices@uky.edu

71

71

RECORDS RETENTION - MANAGEMENT

- The University of Kentucky is a state agency
- By law, all records that are created, used, and/or in its possession are public records and must be managed according to Kentucky statutes
- This means records management is the **legal responsibility** of all UK employees.
- All college and university employees are responsible for maintaining records according to the State University Model Records Retention Schedule, whether those records are stored electronically or in paper.
- *Any document or record funded by a grant must be retained 3 years after submission of final financial report, closure of account, and audit, unless otherwise specified by the terms of the grant contract.*
- [Records Management at UK Libraries](#)

72

72

RECORDS RETENTION - SCHEDULE

- State University Model Records Retention Schedule – All state universities in Kentucky use the same record schedule
- After retention has been met (or because office storage space is limited), there are two options:
 - Transfer the non-permanent records to the off site storage facility (currently Kentucky Underground Storage); or
 - Destroy via locked UK recycle bin. Please work with Ginny Daley (ginny.daley@uky.edu or 257-5257) to obtain necessary destruction certificates prior to destroying records.

73

73

RECORDS RETENTION - SCHEDULE

STATE LIBRARIES, ARCHIVES, AND RECORDS COMMISSION
 Archives and Records Management Division
 Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS RETENTION SCHEDULE

State University Model
R. Sponsored Programs Records

Record Group
 Number
 7050

Series	Records Title and Description	Function and Use
U1803	Research Approval Files - Non-Human Subjects	This series documents the application for and authorization of research involving the use of non-human subjects. Animal subjects may be used in research, research training experimentation, biological testing and related activities. The use of animals for research must be in compliance with the Public Health Service Policy on Humane Care and Use of Laboratory Animals. Also, compliance with all applicable provisions of the Animal Welfare Act and related federal statutes and regulations is expected. Additionally, guidance to institutions is provided through the "U. S. Government Principles for the Utilization and Care of Vertebrate Animals Used in Testing, Research and Training."
	Access Restrictions	Universities should consult legal counsel regarding open records matters.
	Contents	Series contains: Documents pertaining to approval of the use of animal or other non-human subjects of research, including research proposals, correspondence and supporting documentation; Animal Subject Committee minutes and decisions; and appointment letters
	Retention and Disposition	Retain for three (3) years, then destroy. Retain records that relate directly to proposed activities and proposed significant changes in ongoing activities reviewed and approved by the Institutional Animal Care Use Committee (IACUC) for the duration of the activity and for an additional three (3) years after completion of the activity, then destroy. If records are part of a research misconduct investigation, retain until seven (7) years after end of the investigation, then destroy.

[Records Retention Schedule](#)

74

74

QUESTIONS?



75

75

BUSINESS CENTER CONTACTS

■ Catherine Anderson – College Business Analyst Sr	7-7241	catherine.anderson@uky.edu
■ Susan Campbell – Finance Director	7-5934	susan.c@uky.edu
■ Andrew Gehring – College Business Analyst Lead	3-4499	andrew.gehring@uky.edu
■ Kim Hall – College Grants Officer Sr	7-7568	kim.hall@uky.edu
■ Kim King – Administrative Financial Services Assistant	7-7143	skking1@uky.edu
■ April Lyons – College Business Analyst Principal	7-4254	april.lyons@uky.edu
■ Betty Newsom – College Grants Officer Sr	7-7291	bnewsom@uky.edu
■ Lesley Oliver – Experiment Station Director Associate	7-1084	lesley.oliver@uky.edu
■ Scott Wells – College Business Analyst Lead	7-9833	scott.wells2@uky.edu
■ Tina Ward – College Business Analyst Lead	7-0132	tinaward@uky.edu
■ Tim West – Chief of Staff	7-3879	timothy.west@uky.edu

76

76