

## Availability Control Updates

The following updates were made in SAP effective July 2016:

G/L Account	G/L Account Description	Budrule	Sponsored Class for BW posting	Sponsored Class for Budget (AVC rollup)	Definition updated ?	Comment
537110	Graduate RA Tuition	4	E537110	E537110	No	Correction to roll-up for F&A and budget purposes
537110	Graduate RA Tuition	5	E537110	E537110	No	Correction to roll-up for F&A and budget purposes
537110	Graduate RA Tuition	9	E500000	E500000	No	Correction to roll-up for F&A and budget purposes
540357	Furn/office equip <5K	4	E530999	E530999	Yes	Correction to roll-up based on new definition and compliance with UG
540357	Furn/office equip <5K	5	E530300	E510000	Yes	Correction to roll-up based on new definition and compliance with UG
540357	Furn/office equip <5K	9	E500000	E500000	Yes	Correction to roll-up based on new definition and compliance with UG
540358	Comp/minor equip <5K	4	E530300	E510000	Yes	Correction to definition and compliance with UG
540358	Comp/minor equip <5K	5	E530300	E510000	Yes	Correction to definition and compliance with UG
540358	Comp/minor equip <5K	9	E500000	E500000	Yes	Correction to definition and compliance with UG

## Explanation of Availability Control Updates – July 2015

The level at which budget will be checked in IRIS were updated in July, 2015 for many grants due to implementation of the *2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (aka Uniform Guidance). The new configuration will continue to allow more flexibility in direct cost budgeting as requested by the campus community, while retaining the ability to limit postings to unbudgeted or unallowable items. An outline of the changes is embedded in the attached spreadsheet.

In general, there are three budget rules (Budrule) used in sponsored projects:

Budrule 4 – Federal or federal flow through funded projects

Budrule 5 – State, Foundation or other restrictively funded projects

Budrule 9 – Industry, clinical trials or less restrictively funded projects

Highlights are summarized below:

1) Budget line items designated as direct (salaries, benefits, travel and supplies) will continue to be rolled together for budget availability checking when processing transactions in IRIS. This will provide greater flexibility and limit the number budget revisions required. Items considered “indirect” will still be controlled at the level currently budgeted (secretarial/clerical salaries; phone line charges, etc.)

G/L Account	G/L Account Description	Budrule	Sponsored Class for BW posting	Sponsored Class for Budget (AVC rollup)	Definition updated ?	Comment
513530	Post Doc Scholar	4	E511000	E511000	No	Correction to roll-up
520411	FICA-Student	4	E523000	E511000	No	Correction to roll-up
520680	Grad Student Health	4	E523000	E511000	No	Correction to roll-up
530172	Participant Support Other	4	E530172	E530172	Yes	New g/l account (UG requirement)
530172	Participant Support Other	5	E530300	E510000	Yes	New g/l account (UG requirement)
530172	Participant Support Other	9	E500000	E500000	Yes	New g/l account (UG requirement)
535047	Entertainment Costs	4	E535047	E535047	Yes	New g/l account (UG requirement)
535047	Entertainment Costs	5	E530300	E510000	Yes	New g/l account (UG requirement)

535047	Entertainment Costs	9	E500000	E500000	Yes	New g/l account (UG requirement)
540356	Alcohol	4	E540356	E540356	Yes	New g/l account (UG requirement)
540356	Alcohol	5	E540356	E540356	Yes	New g/l account (UG requirement)
540356	Alcohol	9	E500000	E500000	Yes	New g/l account (UG requirement)
540358	Computers <\$5K	4	E530400	E530300	Yes	New g/l account (new cap policy)
540358	Computers<\$5K	5	E530300	E510000	Yes	New g/l account (new cap policy)
540358	Computers<\$5K	9	E500000	E500000	Yes	New g/l account (new cap policy)
540360	SP Non-Cap Inventory	4	E540360	E540360	Yes	New g/l if required to track inventory by sponsor
540360	SP Non-Cap Inventory	5	E540360	E540360	Yes	New g/l if required to track inventory by sponsor
540360	SP Non-Cap Inventory	9	E500000	E500000	Yes	New g/l if required to track inventory by sponsor
530135	Fees-Advisory Board	4	E532999	E532999	Yes	Correction required by UG
530135	Fees-Advisory Board	5	E530300	E530300	Yes	No change
530041	Travel – non UK employee	Any	Not allowed	Not allowed	No	Deleted – Correction and compliance with UG
530141	Honoraria	Any	Not allowed	Not allowed	No	Deleted – Correction and compliance with UG

530501	Official Guest Expense	Any	Not allowed	Not allowed	No	Deleted – Correction and compliance with UG
540212	Minor Equip <500 Hosp	Any			No	Deleted – new cap policy
540213	Minor Equip>501<2K	Any			No	Deleted – new cap policy
540300	Furniture<2/Computer <\$1K	Any			No	Deleted – new cap policy
540301	Minor Equip <2K	Any			No	Deleted – new cap policy

Several definitions have been added or updated. Here are a few examples – trainee tuition and fees (g/l 537030), entertainment costs (g/l 535047), participant support other (g/l 530172), graduate research assistant tuition (g/l 537110), advisory board fees (g/l 530135), special activities (g/l 535024) and equipment (g/l 540358 and 540360) have been updated. You can find a complete listing at this link: <http://www.uky.edu/EVPFA/Controller/general.htm> Search under **General Ledger Accounts**: Expense Accounts link.

For a complete list of g/l accounts and how they are mapped for BW reporting purposes, please refer to the following link:

<http://www.uky.edu/EVPFA/Controller/sponsor.htm>

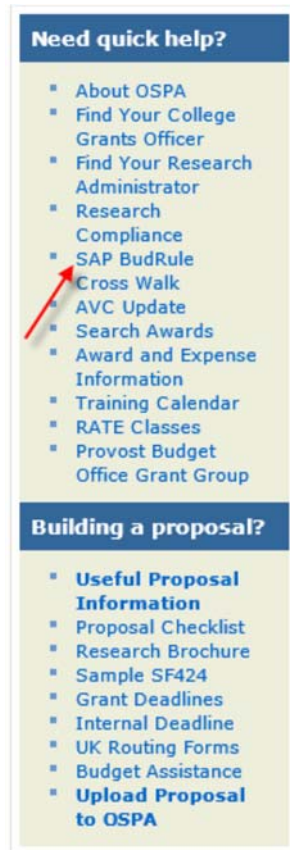
**SAP**

- [Who is my Financial Administrator?](#)
- [SAP Information: The "BudRule Cross Walk" \(XLS\)](#)



Or

<http://www.research.uky.edu/ospa/>



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

3) The override of availability control checking for the payroll preliminary documents has been removed and is subject to the same 10% or \$1,000 limit denoted above. Departments with personnel being paid on grants that are overspent will need to update the info-types in HR for staff to remove these grants prior to the payroll final.

Exceptions:

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

### Federal and Federal Flow Through

#### Budget Rule 4

E511000	Direct Salaries & Benefits
E513000	Student Salaries & Benefits
E530011	Travel - Domestic
E530033	Travel - Foreign
E530040	Travel - Student
E530130	Consultants
E530170	Train Participants
E530172	Participant Support Other
E530200	Sub-contract < \$25K
E530201	Sub-contract > \$25K
E530300	Direct Current Expense
E534040	Rent/Lease Land/Equip
E534041	Rent/Lease - Bldg
E536120	Patient Care & Support
E537010	Fellow/Trainee Stipend
E537030	Trainee Tuition/Fees
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A Costs

#### AVC Checking

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

### State and Foundations

#### Budget Rule 5

E510000	All Salary & Benefits
E530010	Travel - All
E530130	Consultants
E530170	Train Participants
E530200	Sub-contract < \$25K
E530201	Sub-contract > \$25K
E530300	Direct Current Expenses
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A costs

#### Revised Budget Rule 5

E510000	Direct Expenses
E530200	Sub-contract < \$25K
E530201	Sub-contract > \$25K
E537110	RA Universal Tuition
E550000	Equipment
E590020	F&A costs

#### Additional changes:

Allowed to overspend **Direct Expenses** by either **10%** of award total or **\$1,000** whichever is **lower**

#### Position Budget Control

Payroll document will be allowed to post, encumbrances for payroll will kick out if budget unavailable

#### Sponsor specific requirements:

NSF grants have additional requirement for a budget in training participants  
Federal and federal flow-thru contracts will **not** roll up to Direct Expenses

#### Cost Sharing budget rules:

Budget rule is the same as grant  
Allowed to overspend by **\$1,000** overall