WHERE THE DOLLARS GO:
GRANT BUDGET BY ACCOUNT CODE

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Agenda

- Communicating a New Award
- The Chart of Accounts (COA)
- What are Account Codes?
- Choosing the Best Account Code
- Banner Finance Reports

Communicating a New Award

- After OSP receives the fully executed award document (i.e., all parties have signed), we “set up” the award.
  - GCA will email the PI (and associated support personnel) with award documents.
  - Know who in your department/unit assists with purchasing and hiring.

Award Setup Complete

Save these attachments.
Share with the individual(s) that support grant operations in your office and college.

Internal Budget

Final Award Document

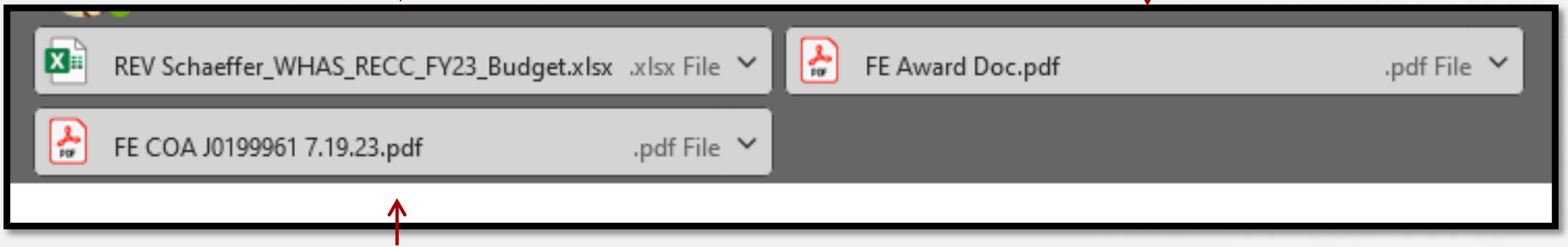


Chart of Accounts

Abbreviations: FE = Fully Executed | COA = Chart of Accounts | PI = Principal Investigator | PD = Project Director

The Chart of Accounts (COA)

- A template spreadsheet used to translate the internal budget to Banner and includes additional important information (start & end dates, final report dates, sponsor names, etc.).
- Compare the internal spreadsheet to the COA to understand where budgeted line items are coded in Banner.

WHAS
Early Childhood Center FY24
PI: Beth Schaeffer
09/01/2023 - 08/31/2024

REV js 7 14

BUDGET							Sponsor Year 1
PERSONNEL *(Contact OSP to calculate Personnel. All WKU employees should be listed unde*							
NOTE: A 3% increase is applied to the salary base each subsequent year							
CONTRACT YEAR REASSIGNED: Professional Non-Faculty (Including Postdoctoral As							
NAME	ROLE	FY21 IBS	APPT MONTHS	% ANNUAL EFFORT	ANNUAL EFFORT (MO.)	NOTES	
TBD	WKU Personnel	$35,000	12	100.00%	12.00	Classr	$17,500.00
Total Professional Non-Faculty (Contract Year Reassigned)							**$17,500.00**
TOTAL SALARIES & WAGES							**$17,500.00**
FRINGE BENEFITS *(Refer to the OSP website for additional and current fringe rates)*							
PNF Contract Year Fringe (KTRS)				46.00%		CEC C	$0.00
Total Fringe Fringe not allowed per sponsor							**$0.00**
OTHER *(See "Line Items" tab for additional details - add lines as needed)*							
Financial Aid (Scholarships for Children to cover fees)							$12,000.00
Total Other							**$12,000.00**
TOTAL DIRECT COST							**$29,500.00**
MODIFIED TOTAL DIRECT COST (MTDC)*							**$29,500.00**
F&A COST (0% of MTDC - per sponsor)							**$0.00**
TOTAL PROJECT COST							**$29,500.00**

Award Date: 6/27/2023 FCOI ☑ Yes ☐ N/A

Project Title: WKU-Renshaw Early Childhood Center (RECC) FY24

Project Director: Beth Schaeffer J0199961 7-19-23 ah

Agency Financing Award (Incl. Prime:) WHAS Crusade for Children, Inc

Agency Type: Private CFDA # (if federal)

Grant/Contract #: G20241087 FAIN (if federal):

Type of Award Document: Grant

College: CEC

Department: Other

Period Covered: From: 9/1/2023 Through: 8/31/2024

Amount Financed By (list all partners):

	Total	Cash	In-Kind
University:	$32,152.00		$32,152.00
Agency:	$29,500.00	$29,500.00	
Partner:	$0.00		
Partner:	$0.00		
Total:	$61,652.00	$29,500.00	$32,152.00

PCS No. 13

(I)nterdisciplinary and/or (C)ollaborative: N/A

Name of Expenditure Item	Expenditure Account Code	WKU Index No. 598569	Cost Sharing Index No.	TOTAL BUDGET
A1. Wages - Regular	61111	17,500		17,500
A2. Wages - Summer	61112			-
A3. Wages - Student	61123			-
A4. Wages - Cell Plan Allowance	61180			-
B. Fringe Benefits Pool	62050			-
C1. Supplies	71100			-
C2. Non-employee Services - Consulting	72204			
D. Travel	74000			-
E. Participant Support - Tuition & Fees	77900	12,000		12,000
TOTAL DIRECT COSTS		29,500	-	29,500
Indirect Costs (Rate/Base: N/A)	79110			-
TOTAL PROJECT COSTS		29,500	-	29,500

COST SHARING

Department/Unit Name	Unit Index No./ Account Code	Total Cost Sharing	FY23	FY24	FY25	FY26	FY27
		-					
		-					
		-					
		-					
Direct Costs		-	-	-	-	-	-
Indirect Costs		-					

What are Account Codes?

Account Codes are used to describe Budget and Expenses

- Account Codes have a hierarchy system
- Budget is typically located in “pool” codes
- You choose from codes that fall under an account “pool” that align with the expense.

What are Account Codes cont.

- Sometimes the budget is specific to a code, and spending needs to be as well, such as food.
- If you are spending according to the grant's approved budget, expenditures will align with where the budget is coded in Banner.

Internal Budget Example from GCA Training

General and Administrative			
Supplies	$1,000	**$0**	**71100 - Supplies**
Office Supplies	$500	**$0**	**71100 - Supplies**
Supplies - Food Products	$300	**$0**	**71120 - Supplies Food**
Classroom Supplies	$500	**$0**	**71100 - Supplies**
Departmental Charges	$1,000	**$0**	**73949 - Charges From Department**
Total Fringe	**$3,300**	**$0**	
TRAVEL ***(Include costs of transportation, food, lodging, and meeting registration)***			
Domestic Travel: PI and key personnel for conference - YR1	$1,700	$0	
Domestic Travel: PI to management meeting (per RFP)	$1,700	$0	
Total Travel	**$3,400**	**$0**	**74400 - Travel**
Non Employee Compensation			

Example from GCA Training*COA*

Name of Expenditure Item	Account Code	512345	612345	
A1. Wages - Regular	61111	3,760	12,540	16,300
A2. Wages - Summer	61112	16,333	-	16,333
A3. Wages - Student/Part Time	61123	4,800	-	4,800
A3. Graduate Assistant	61140	5,000	5,000	10,000
B. Fringe Benefits Pool	62050	5,410	4,790	10,200
C. Supplies	71100	2,000	-	2,000
C4. Supplies - Food	71120	300	-	300
C5. Charges from Department	73949	1,000	-	1,000
D. Non-Employee Services	72200	8,000	-	8,000
D1. Subaward <$25,000	72301	25,000	-	25,000
D2. Subaward >$25,000	72311	9,700	-	9,700
E. Travel	74000	3,400	-	3,400
E. Participant Support	77900	7,500	-	7,500
E. Inventoried Equipmer >$5,000	78150	5,000	-	5,000
TOTAL DIRECT COSTS		97,203	22,330	119,533
Indirect Costs (Rate/Base: N/A)	79110	34,501	-	34,501
TOTAL PROJECT COSTS		131,704	22,330	154,034

Choosing the Best Account Code

Expense: $2,333 Bus rental for participants to travel to an activity.

- Internal Budget/Justification: Participant Support Travel to this event is described
- Banner/COA: Shows $7,500 available in 77900 – PS Pool
- Code the Expense: 77916 – PS travel

Expenditure Best Practices

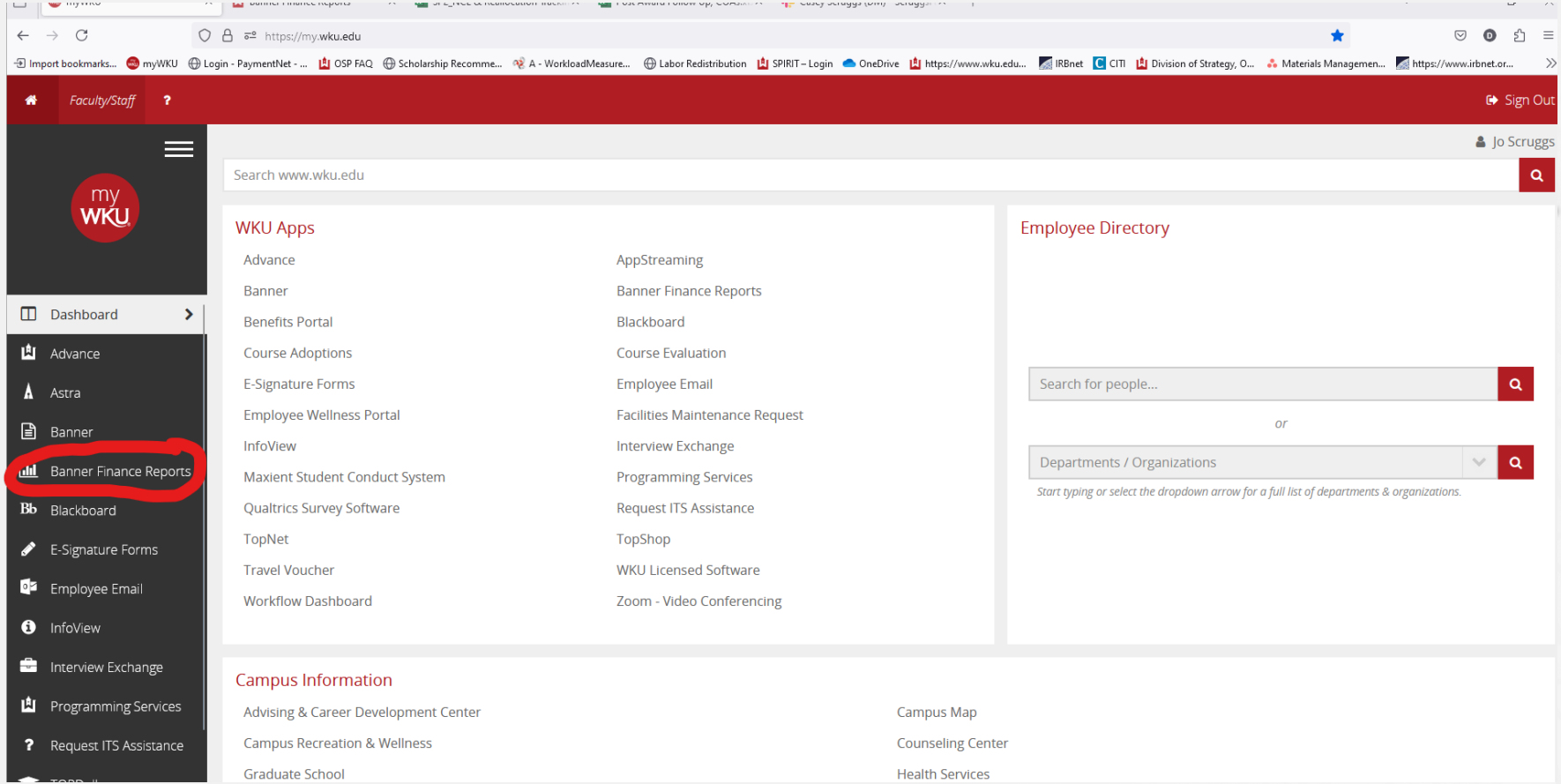
Don’t spend if it isn’t a line item in the approved budget

Do not spend if there WAS budget but it is now depleted

Be consistent with codes used during grant period

Banner Finance Report

- The PI and support staff have access to run Banner Finance Reports. (If you need access, contact gca@wku.edu)
- The account codes in Banner will align with the COA.
- Run monthly reports to reconcile expenses with the budget.


https://my.wku.edu
Import bookmarks...
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Login - PaymentNet - ...
OSP FAQ
Scholarship Recomme...
A - WorkloadMeasure...
Labor Redistribution
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IRBnet
CITI
Division of Strategy, O...
Materials Managemen...
https://www.irbnet.or...
Faculty/Staff
Sign Out
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Course Adoptions
E-Signature Forms
Employee Wellness Portal
InfoView
Maxient Student Conduct System
Qualtrics Survey Software
TopNet
Travel Voucher
Workflow Dashboard
AppStreaming
Banner Finance Reports
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Course Evaluation
Employee Email
Facilities Maintenance Request
Interview Exchange
Programming Services
Request ITS Assistance
TopShop
WKU Licensed Software
Zoom - Video Conferencing
Employee Directory
Search for people...
or
Departments / Organizations
Start typing or select the dropdown arrow for a full list of departments & organizations.
Campus Information
Advising & Career Development Center
Campus Recreation & Wellness
Graduate School
Campus Map
Counseling Center
Health Services
Dashboard
Advance
Astra
Banner
Banner Finance Reports
Blackboard
E-Signature Forms
Employee Email
InfoView
Interview Exchange
Programming Services
Request ITS Assistance

9. Year To Date Transaction Report

Fiscal Year: 2025

Posting Period: CURRENT

Index Code:

From Account: 50000

From Account: 90000

Report Format: PDF Excel

Run Report

10. Grant Budget Management Combo Reports (Four Reports in One)

Fiscal Year: 2025

Posting Period: CURRENT

Index Code:

Report Format: PDF Excel

Run Report

Fund: 598569 WHAS Early Childhood FY24
Orgn: 265150
Financial Manager: Beth A. Schaeffer

Banner Finance Budget Summary - Grants

Fiscal Year: 24 Fiscal Month: 01 - Jul Period Status: Open

Account	Account Title	BUDGETS Revised	BUDGETS Project Budget	ACTUALS Curr Month	ACTUALS Fiscal Year	ACTUALS Project Year	Commitments	Project Available Balance
55110	Grants & Contracts - Private	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 55	**Private Gifts, Grants & Contract**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
61111	Wages - Staff Regular	17,500.00	17,500.00	0.00	0.00	0.00	0.00	17,500.00
Total: 61	**Employee Salaries & Wages**	**17,500.00**	**17,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17,500.00**
62115	Emplyr - MQFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62120	Emplyr - FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62123	Emplyr - Retirement KTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62224	Emplyr - Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62227	Emplyr - Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62232	Emplyr - Worker's Compensation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62240	Emplyr - Medical Waiver	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 62	**Fringe Benefits**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
77900	Participant Support	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00
77911	Part Support - Tuition & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total: 77	**Student Aid & Scholarship Expens**	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000.00**
	Total Personnel Expense	**17,500.00**	**17,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17,500.00**
	Total Non-Personnel Expense	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**12,000.00**
	Total F&A Expense	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total Fund Expense	**29,500.00**	**29,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**29,500.00**



Making Changes

Reallocation Request form

Or just ask us!

The post award team can be reached at **post.award@wku.edu**