Kuali@USC
Quick Reference Guide: Kuali SPA Budget Reallocation

In the USC Kuali system, every type of transaction is created and submitted in the form of an electronic document referred to as an "eDoc." The Kuali Financial System (KFS) contains a module designed for the Sponsored Projects Accounting (SPA) Budget Reallocation process. The **SPA Budget Reallocation** (SBR) eDoc allows authorized department users to reallocate funds between object codes within one or more account numbers associated with the same sponsored award. In addition, there is a **Year End SPA Budget Reallocation** (YESR) eDoc that allows users to post a SPA budget reallocation request into fiscal period 13, depending on the configuration settings for their school or department.

This guide provides basic instructions for completing and submitting the KFS SPA Budget Reallocation eDoc. Unless specifically noted, the information provided here applies to both the regular SBR eDoc and the YESR eDoc.

This document does not cover introductory Kuali information, such as general descriptions of the Kuali on-screen interface or explanations of workflow routing. For that information, please see the separate document titled **Kuali Basics: Reference and Training Guide**, which can be accessed here: <www.usc.edu/kuali/basicsguide>

If you need assistance, please call ITS Customer Support at 213-740-5857 (UPC) or 323-422-1968 (HSC).

General Information About the SPA Budget Reallocation eDoc

The **SPA Budget Reallocation** eDoc (abbreviated as *SPA BR* or *SBR*) enables authorized department users to request the reallocation of budgeted funds between object codes within one or more account numbers associated with the same sponsored award.

Authorization and Training Requirements

A system user's account access is restricted to the accounts <u>and</u> organization codes for which he/she has received the necessary permissions. Users must specifically request authorization through the submittal of a **KEW User Access Request Form**. In addition, it is necessary to complete the Grants Management Course training and SPA BR user training.

User Roles for SPA Budget Reallocation

The following user roles are specifically associated with the SPA BR eDoc. Additional related information is presented in ***Workflow Routing for SPA Budget Reallocation eDocs*** on page 5.

SPA Budget Reallocation User Role	Description
SPA Budget Reallocation Department User	Enables the user to initiate a SPA BR eDoc. Intended for most department and school users. A user with this role cannot enter accounting lines for Fringe Benefits (FB) and Indirect Cost Recovery (ICR); he/she must utilize the (calculate) button at the bottom of the eDoc to automatically insert those accounting lines with values calculated by the system.
SPA Budget Reallocation Fringe ICR Manual Calculation	An enhanced user role for initiating SPA BR eDocs, intended for those department and school users authorized to enter FB and ICR accounting lines either manually or automatically.
SPA Budget Reallocation Account Expired Override	If a user is granted this role along with one of the two SPA BR eDoc initiator roles described above, he/she can override the warning message that is displayed when an expired account is specified in a budget reallocation accounting line.
SPA Budget Reallocation Sufficient Fund Check Override	If a user is granted this role along with one of the two SPA BR eDoc initiator roles described above, he/she can override the warning message that is displayed when the specified budget reallocation amount exceeds the funds available for the specified account and SPA object class.
SPA Budget Reallocation Department Approver I	Intended for school and department approvers who will be responsible for level 1 department approval of SPA BR eDocs.
SPA Budget Reallocation Department Approver II	Intended for school and department approvers who will be responsible for level 2 department approval of SPA BR eDocs.
Derived User Roles For SPA BR	*The following user roles are assigned automatically and cannot be requested by submitting a KEW User Access Request eDoc.*
• SPA Budget Reallocation Principal Investigator FYI	A derived role for Principal Investigators who will receive an *FYI* action request whenever a SPA BR eDoc is submitted to request budget reallocations affecting accounts with which they are associated.
• DCG Budget Reallocation Approver	A derived role for Department of Contracts and Grants staff, enabling them to approve SPA BR eDocs containing budget reallocations that require sponsor's prior approval.
• SPA Budget Reallocation Approver	A derived role for Sponsored Projects Accounting department staff (primarily Contracts and Grants Billing Fund Managers), who are responsible for final approval of budget reallocations submitted by schools and departments using the SPA BR eDoc.

Calculation of Fringe Benefits and Indirect Cost Recovery

In all instances where Fringe Benefits (FB) and Indirect Cost Recovery or ICR (formally known as Overhead and Facilities & Administrative Cost) are associated with the requested budget reallocation, those amounts must be included on the **Accounting Lines** tab of the SPA BR eDoc. The eDoc's initiator can click a calculate button at the bottom of the eDoc form that will calculate those costs as needed and enter the necessary accounting lines automatically. This automatic calculation of FB and ICR is required for most departmental users, but even those users who are authorized to enter FB and ICR budget amounts manually may find it more convenient to use the automatic calculation option.

> **NOTE:** The calculate button will **not** appear if the system validation determines that the requested budget reallocation accounting lines are not subject to FB and/or ICR calculation.

Compliance with Award Terms and Conditions

The system is designed to check the budget reallocation accounting lines that are entered in the SPA BR eDoc, looking for any account number and object code combinations associated with an award for which sponsor prior approval may be required. If applicable, a **Questions** tab on the eDoc will automatically display a set of yes/no questions, along with requests for any required justification documents that must be attached to the eDoc. Nevertheless, the system's verification prompts are not a substitute for reviewing, understanding, and complying with the Terms and Conditions of the award.

> **NOTE:** The questions and validation items presented on the **Questions** tab of the SPA BR eDoc are dependent on the definitions currently defined in the Terms and Conditions maintenance tables of the KFS SPA Budget Reallocation module. The ultimate responsibility for ensuring USC remains in compliance with the terms and conditions agreed upon in the relevant award lies with the schools and departments, who have intimate knowledge of the award terms. Therefore, if you notice that the **Questions** tab does not include an item addressing a term or condition that you know is specified for the applicable award, you should contact your Contracts and Grants Billing (CGB) Fund Manager for assistance.

Account Award Sources

➢ *KC accounts:* Master and Satellite account numbers that begin with the digits 51 through 55, or 57, are created in Kuali Coeus (KC), part of the TARA system, to comply with the award's Terms and Conditions. These accounts have KC Award IDs and are dictated by the Terms and Conditions of the associated award.

➢ *KFS accounts:* Master and Satellite account numbers starting with the digits 56 or 58, including Financial Aid and Recharge accounts, are created in the Kuali Financial System (KFS). These accounts do not have KC Award IDs and are not specified in an award's Terms and Conditions.

➢ *Legacy accounts:* In addition to accounts that have been created in KC or KFS, existing accounts from USC's legacy financial system were transferred directly into KFS. As a result, there are some instances where Master or Satellite account numbers that begin with 51 through 55, or 57, do not have a corresponding record specifying Award Terms and Conditions in the Kuali system. When users request budget reallocations among these accounts that were imported into KFS, there are no restrictions limiting the SPA BR eDoc to a single award, and the system cannot perform validations against the Terms and Conditions of the award associated with the accounts. Other types of validations (e.g., for expired accounts, sufficient funds, etc.) are still performed.

When initiating a SPA BR eDoc for any of these legacy accounts that were transferred into KFS, users should follow the same practices that applied to the paperless budget change process under the university's legacy financial system: Evaluate past budget transactions and send the eDoc with attached supporting documents to the Department of Contracts and Grants (DCG) via ad hoc routing for sponsor approval, if necessary. Instructions for completing the **Ad Hoc Recipients** tab on the SPA BR eDoc are presented in step 16 on page 12.

Business Rules for SPA Budget Reallocation

➢ The system does not permit creating a new SPA BR eDoc based on a copy of an existing one.

➢ After the eDoc is submitted, only the eDoc's initiator can modify the data entered in the eDoc when it is returned to him/her for changes or additions. However, all users included in the eDoc's route path can add notes and attachments to the eDoc.

➢ Each SPA BR eDoc can only be submitted to reallocate funds between accounts associated with the same award number. SPA budget reallocations for account numbers belonging to different awards must be submitted on separate SPA BR eDocs.

➢ In order to be submitted, a SPA BR eDoc must contain at least two accounting lines: one increase and one decrease. The budget increases and decreases in the eDoc must be balanced with relation to object code types.

> **NOTE:** Increases in income may be balanced by decreases in other income lines or by increases in expenditures. Decreases in income may be balanced by increases in other income lines or by decreases in expenditures. Similar logic applies to changes in expenditures.

➢ The total debits specified in a SPA BR eDoc must equal the total credits (i.e., total budget increase must be equal to the total budget decrease).

➢ SPA Budget Reallocations can be requested from one Satellite account to another, or from a Master account to a Satellite account (and vice versa), as follows:

ALLOWED

- Reallocations between a KFS Master account (established in KFS) and its associated KFS Satellite accounts (also established in KFS).
- Reallocations between KFS Satellite accounts that are associated with the same KFS Master account.
- Reallocations between a Kuali Coeus (KC) Master account (established in KC) and its associated KFS Satellite accounts.
- Reallocations from one object code to another within the same account.

NOT ALLOWED

- Reallocations between KFS Master accounts and KC Satellite accounts (established in KC).
- Reallocations between KFS Satellite accounts and KC Satellite accounts.
- Reallocations between KC Master accounts and KC Satellite accounts.
- Reallocations between KC Satellite accounts.

➢ Account numbers specified in a SPA BR eDoc must contain 10 digits and must be open/active. If a specified account number is too short or has been closed, an error message will be displayed. A warning message will be displayed for an expired account, but that error message can be overridden by the eDoc's initiator if he/she has been assigned the SPA Account Expired Override role.

➢ Allowable account numbers are 51*xxxxxxxx* through 58*xxxxxxxx*, where *x* can be any digit 0–9.

➢ SPA BR requests can be submitted for Sub-Fund Groups CG, CP, CPF, CSL, CSLF, CTCP, and CTFP.

➢ SPA budget reallocations are not allowed between Sub-Fund Groups.

➢ An object code specified in a SPA BR request must contain five digits and must be open/active. If a specified object code is inactive or too short, an error message will be displayed.

➢ Allowable object codes are 05*xxx*, 074*xx*, and 10*xxx* through 25*xxx*, where *x* can be any digit 0–9.

➢ Each account number and object code combination may be entered only once on a SPA BR eDoc, with the exception of object codes 10100, 13100, and 13103.

➢ SPA budget reallocations are allowed between object codes, object classes, and Budget Control Groups, but they must be validated against the Terms and Conditions associated with the relevant award and required approvals.

➢ The system performs a Sufficient Funds check against the current available balance for the account and SPA object class specified for each budget increase and decrease. A warning message will be displayed if the amount of a budget reallocation change exceeds the available funds, but that error message can be overridden by the eDoc's initiator if he/she has been granted the "SPA Budget Reallocation Sufficient Fund Check Override" user role.

Workflow Routing for SPA Budget Reallocation eDocs

The routing and approval for each SPA BR eDoc is based in part on validation against the Terms and Conditions associated with the relevant award. As described below, every SPA BR eDoc will be routed to the SPA Budget Reallocation Approver for final approval, but there are optional routing preferences that can be requested by each school or department for their SPA BR eDocs. You may also find it helpful to refer to ***Appendix A: Diagram Illustrating Routing and Approval Workflow*** (page 17).

➢ Optional SPA BR eDoc routing preferences to be specified by each organization:

- **Principal Investigator** – An optional *FYI* action request can be sent to the SPA Budget Reallocation Principal Investigator associated with each affected account when a SPA BR eDoc is submitted. If the eDoc specifies accounts from multiple organizations for the same award as part of the requested budget reallocation, an *FYI* action request can be sent to the SPA Budget Reallocation Principal Investigator for each of those organizations, according to the organization's specified routing preferences.

- **SPA Budget Reallocation Department Approver I** – Each organization can choose to have one, two, or no department approver nodes. If one or two department approver nodes are chosen, this user role can be requested for one or more individuals. Each of those approvers must approve the eDoc unless this approver role is assigned to a group rather than to an individual. If the role is assigned to a group, any one of the group members will be able to provide the approval needed. If the eDoc involves budget reallocations between accounts from multiple organizations for the same award, an *Approve* action request can be sent to the "SPA Budget Reallocation Department Approver I" users for each of those organizations, according to its specified routing preferences.

- **SPA Budget Reallocation Department Approver II** – As stated above, an organization can have one, two, or no department approver nodes. If two department approver nodes are chosen, this user role can be requested for one or more individuals. Each of those approvers must approve the eDoc unless this approver role is assigned to a group rather than to an individual. If the role is assigned to a group, any one of the group members will be able to provide the approval needed. If the eDoc involves budget reallocations between accounts from multiple organizations for the same award, an *Approve* action request can be sent to the "SPA Budget Reallocation Department Approver II" users for each of those organizations, according to its specified routing preferences.

> **NOTE:** These optional approver roles apply to reallocations within your own department **AND** to interdepartmental reallocations, in which funds may be transferred to or from your department's Satellite accounts by the department that owns the associated Master account.

➢ **DCG Budget Reallocation Approver** – Routing to the Department of Contracts and Grants (DCG) Budget Reallocation Approver is dependent upon Terms and Conditions validation. If a requested SPA budget reallocation is needed due to a change in the scope of work, or if it requires sponsor

prior approval, the SPA BR eDoc will be routed to the DCG Administrator specified in the SPA Chart of Accounts. The same DCG Administrator should be assigned to each account under the same award. If the Terms and Conditions validation determines that DCG Budget Reallocation Approver routing is required, a message will be displayed when the initiator attempts to submit the eDoc, indicating that justification documents must be attached on the **Notes and Attachments** tab of the eDoc.

➢ **SPA Budget Reallocation Approver** – Unless it is disapproved by an optional approver node, the SPA BR eDoc is routed to the Contracts and Grants Billing (CGB) Fund Manager for final approval.

Special Note About Ad Hoc Routing

There is usually no need to route a SPA BR eDoc to any additional approvers by means of ad hoc routing unless you are requesting a budget reallocation for a legacy account (pre-TARA), as explained on page 3. Optionally, you can use the **Ad Hoc Recipients** tab on the SPA BR eDoc to route it to other system users for review as a courtesy, as explained later in this guide (see step 16 on page 12). However, there is currently a known issue that can occur when an eDoc's initiator or any of its approvers has used ad hoc routing to send the eDoc to an additional approver: If an approver clicks the [return to previous route level] button to route that eDoc back to the previous approver for changes, the eDoc may become stuck in an endless loop. To avoid this problem, approvers should use only the [return to initiator] option if they need to send the eDoc back for changes, and **not** the [return to previous route level] button.

Checking the Available Balance of a SPA Budget Account

As you add accounting line entries to the SPA BR eDoc, you will see a [bal inquiry] button displayed in the *Actions* column for each line you have added. Clicking this button will open the **SPA Budget Reallocation Available Balances Lookup** form, on which the *Account Number* and *Object Code* search criteria fields are automatically populated with data details from that accounting line. This provides a convenient way to view the current available balance of the account in question, with detail down to the object code level.

You can also access the same lookup form by clicking the **SPA Budget Reallocation Available Balances** command in the **Balance Inquiries > General Ledger** menu group on the **Financial Main Menu** page. When the lookup form is launched this way, only the *Fiscal Year* and *Chart Code* criteria fields are pre-populated.

About the SPA Budget Reallocation Available Balances Lookup Form

The **SPA Budget Reallocation Available Balances Lookup** form is a modified version of the **Available Balances Lookup** form described separately in the *KFS Inquiries Reference and Training Guide*, which can be accessed here: <www.usc.edu/kuali/basicsguide>. The principal difference between the two lookup forms is that the **SPA Budget Reallocation Available Balances Lookup** form includes an additional yes/no search filter labeled *Master Account Roll-Up*:

- If you have specified a KFS Master account in the *Account Number* field and you selected the *Yes* radio button, then the balances for all Satellite accounts created in KFS under that Master account will be included in the search results along with the balance in the Master account itself.

- If you have specified a KC Master account in the *Account Number* field and you selected the *Yes* radio button, then the balances for all Satellite accounts created in KFS under that Master account will be included in the search results along with the balance in the Master account itself.

- If you have specified a KFS or KC Master account in the *Account Number* field and you selected the *No* radio button, then the search results will reflect only the available balance in that Master account. The balances for Satellite accounts created in KC or KFS under that Master account are **not** included.

- If you have specified a KFS or KC Satellite account in the *Account Number* field, the option you selected for *Master Account Roll Up* will have no effect. The search results will reflect only the available balance in that Satellite account.

Satellite accounts created in KC do not "roll up" to any Master account. They are standalone accounts with budgets set aside, as required by the award Terms and Conditions, for tracking specifically under their own account numbers.

Although it is possible for there to be many Satellite accounts associated with a given Master account, when search results are displayed on the **SPA Budget Reallocation Available Balances Lookup** form, they will show balance amounts for a maximum of 20 Satellite accounts. This limitation was put in place to reduce the amount of scrolling required for users to view all the results on a standard computer screen.

For similar reasons of space limitations, if you choose to export the search results to a PDF file, the balances of all included Satellite accounts are summed into a single column labeled *Satellite Accounts Total*. However, note that if you choose to export the search results to an Excel spreadsheet, there is no truncation of the number of accounts for which balances are displayed.

How Object Class Definitions Are Used in Grouping SPA Budget Accounts

All SPA budget accounts are assigned to a defined *object class*. The object class definitions are maintained in the "SPA Available Balance Object Class Definition" table in the Kuali system, and they play a key role in the way that SPA account balances are reported and summarized, because budget amounts at the object code level are "rolled up" to the applicable object class. This means that when you want to check the available balance of any SPA budget account, you should use only the **SPA Budget Reallocation Available Balances Lookup** form, which is designed to consider account balances based on the account's object class definition along with the relationship between associated Master and Satellite accounts.

When viewing results in the **SPA Budget Reallocation Available Balances Lookup** form, you will notice that identical dollar amounts are listed in the *Available Balance* column for all object codes included in the same object class definition. You can see which object codes are included in a particular object class definition by viewing the "SPA Available Balance Object Class Definition" table, as follows:

1. Log in to the Kuali system, as described in ***Initiating a SPA Budget Reallocation eDoc*** on page 8.

2. Select the **Financial Maintenance** tab near the top of the Kuali screen to view the Financial Maintenance menu page.

3. In the **Sponsored Projects Accounting** section on the right-hand side of the Financial Maintenance menu page, click **SPA Available Balance Object Class Definition**.

   The **SPA Available Balance Object Class Definition** lookup form will be displayed.

4. Select the *Yes* radio button for the *Active* search filter, but do not enter any search criteria.

5. Click the 〔 search 〕 button beneath the search criteria controls.

   The page will be refreshed to include the search results, which in this case are all currently active object class codes, in a table format at the bottom of the page.

6. Among the displayed search results, notice that each row lists the following information:

   - an Object Class Code (letters, numbers, or a combination of both)
   - a description or name for the Object Class Code
   - an Object Code Group Mask in the form of two or more digits plus an asterisk (*****) wildcard, representing all object codes that begin with those same digits

- the object codes that are *included* in the Object Class Code, as well as any object codes that are *excluded* from the Object Class Code

  Note that included and excluded object codes may be represented by masks in the form of two or more digits plus an asterisk (*****) wildcard, representing all object codes that begin with those same digits.

Initiating a SPA Budget Reallocation eDoc

> **NOTE:** In many instances, the Kuali system permits authorized users to initiate a new eDoc based on a copy of an already existing eDoc of the same kind. However, the *copy* function is **not** available for SPA BR eDocs.

1. Type www.usc.edu/kuali in the address field of your browser.

2. When the "Kuali at USC" page is displayed, click the **Kuali Login** link.

   The "USCnet Login" page will be displayed.

3. Log in, using your USC NetID user name and password. If you do not know your USC NetID or password, please call ITS Customer Support at 213-740-5857 (UPC) or 323-422-1968 (HSC).

   The **Financial Main Menu** page of the Kuali screen will be displayed.

   > **TIP:** It is strongly recommended that you create a browser bookmark to the Financial Main Menu page for easy access to the Kuali system. When you later use that bookmark, you will be directed first to the "USCnet Login" page and then to the Financial Main Menu page once you have logged in.

4. In the **Transactions** section on the Financial Main Menu page, click **SPA Budget Reallocation** under the **Financial Processing** heading.

   The screen will change to display the **SPA Budget Reallocation** eDoc form. Fields marked with an asterisk (*****) are required, and must be completed in order to submit the eDoc. In the upper right-hand area of the screen, the fields for the document number (abbreviated as *Doc Nbr*), status, initiator, and creation date will be populated by the system.

5. In the *Description* field in the uppermost folder tab, labeled **Document Overview**, type a brief description (40 characters max.) of the SPA BR transaction you are requesting. Below the *Description* field, the *Organization Document Number* field is not in use at this time.

   > **NOTE:** The eDoc you are creating could appear in the results of a document search performed by any Kuali user. Do not include any sensitive information in the *Description* field because that description will be visible in the search results.

   In the *Financial Document Detail* portion of the **Document Overview** tab, the *Total Amount* field will automatically be populated later in this procedure, using data you will input on another tab.

6. Optionally, use the *Explanation* field to enter more details about the SPA BR request that would exceed the character limits of the *Description* field.

7. No data input is needed on the **SPA Budget Reallocation Instructions** tab, which presents brief instructions to assist you in completing the eDoc. (The instructions shown on this tab may be revised occasionally, as needed, by system administrators.)

8. No data input is needed on the **Budget Reallocation Details** tab. The *Accounting Period* drop-down list will automatically be populated with the appropriate selection.

9. No data input is needed on the **SPA Budget Reallocation Categories** tab. The *Budget Reallocation Categories* drop-down list automatically defaults to BCSJ, which is the one option currently in use. (Other options may be added to the drop-down list in the future, if needed.)

10. There are two methods for completing the **Accounting Lines** tab:

   - **Importing SPA BR Accounting Lines** – To import multiple accounting lines from a previously prepared Excel file rather than entering each line manually, see the instructions for creating that Excel spreadsheet on page 13.

   - **Manual SPA BR Accounting Line Entry** – Use the following instructions to enter data manually in the fields on the **Accounting Lines** tab.

      a. The default selection in the *Chart* drop-down list is **SC**, which should not be changed.

      b. In the *Account Number* field, type the 10-digit account number for which you are entering a budget reallocation. Enter only digits without any dashes.

      > To look up the desired account number, click the magnifying glass 🔍 icon next to the *Account Number* field to access the **Account Lookup** form. Enter relevant search criteria, and click the `search` button to view matching results at the bottom of that page. Among the displayed results, locate the entry for the desired account and click the **return value** link in that row. Your browser will then display the SPA BR eDoc form again, with the account number you selected now entered in the *Account Number* field.

      c. In the *Object Code* field, enter the five-digit Object Code for the budget reallocation that is specified in the same line. Note that when you later attempt to submit the completed eDoc, the system will display an error message at the top of the eDoc form if the account number and object code that you have specified are not compatible, or if the object code is inactive, does not currently exist, or is not valid for use in a SPA Budget Reallocation.

      > To look up the desired object code, click the magnifying glass 🔍 icon next to the *Object Code* field to access the **Object Code Lookup** form. Enter relevant search criteria, and click the `search` button to view matching results at the bottom of that page. Among the displayed results, locate the entry for the desired object code and click the **return value** link in that row. Your browser will then display the SPA BR eDoc form again, with the object code you selected now entered in the *Object Code* field.

      Bear in mind that you cannot enter accounting lines containing Fringe Benefit (FB) 13*xxx* or Indirect Cost Recovery (ICR) 10*xxx* object codes unless you have the "SPA Budget Reallocation Fringe ICR Manual Calculation" user role, which allows manual entry of FB and ICR accounting lines.

      The **Sub-Account, Sub-Object, Project,** and **Org Ref ID** fields are not currently used at USC.

      d. Complete **either** the *Increase* or *Decrease* field, depending on the budget reallocation you are submitting:

         o If you are debiting the budgeted funds for the specified account, enter the dollar amount in the *Increase* field.

         o If you are crediting the budgeted funds for the specified account, enter the dollar amount in the *Decrease* field.

         o Enter only digits and a decimal point. You cannot enter a negative value or a zero (*0*).

         o You cannot add an accounting line that contains both an increase and a decrease, or neither one. An error message will be displayed in either instance.

      e. *Line Description* is a required field. Enter text briefly describing the budget reallocation that you are submitting. Your text entry cannot exceed 40 characters and must contain no symbols or punctuation except for a period to end each sentence. Note that the text you enter here will appear on the Account Summary Report (ASR) and other Cognos reports.

f. In the *Actions* column, click the `add` button to include the new accounting line entry in this SPA BR eDoc once the system validates the data you entered:

    o If the system finds no issues with the data you entered, the new accounting line entry is added beneath the uppermost row on the **Accounting Lines** tab.

    o If the account you specified in this accounting line entry is expired, you will see a warning message noting this fact and asking you to specify a different account.

       If you have been granted the "SPA Budget Reallocation Account Expired Override" user role, the warning message will also say that you have the option of overriding the expired account warning, and an *Account Expired Override* check-box will be displayed just below the *Account Number* field. If you select that check-box to override the warning, you must also complete the *Account Override Reason* text box by entering a note explaining the reason, and then click the `add` button again.

    o The system performs a Sufficient Funds check against the current available balance for the account and SPA object class you specified. If the amount of your budget reallocation exceeds the available funds, you will see a warning message noting this fact. The warning message will vary depending on whether you have been granted the "SPA Budget Reallocation Sufficient Fund Check Override" user role:

       – Users who do not have the override role will need to make changes in their accounting line entries.

       – For users who do have that user role, a *Sufficient Funds Override* check-box will be displayed just below the *Account Number* field. If you want to override the warning, select the check-box and then click the `add` button again.

    > **NOTE:** While you are adding entries to the **Accounting Lines** tab, new items may start to appear on the **Questions** tab of the eDoc. Do not enter responses to any of those questions until after **all** accounting lines — for budget reallocations, FB, and ICR — have been added and populated to your satisfaction, without errors, and you are ready to proceed.

g. As each new accounting line entry is added below the top row in the **Accounting Lines** tab, the *Increase Total* and *Decrease Total* amounts displayed at the bottom of the *Increase* and *Decrease* columns will be updated to reflect the values in your accounting line entries. Also, you will see that a `bal inquiry` button is displayed below the `delete` button in the *Actions* column for each accounting line that has been added. Clicking this button will open the **SPA Budget Reallocation Available Balances Lookup** form described earlier in this guide (see *Checking the Available Balance of a SPA Budget Account* on page 6).

h. If you want to include additional accounting lines, repeat the preceding steps. (To remove an accounting line entry, click the `delete` button for that line in the *Actions* column.)

11. After you have finished adding and editing budget reallocation accounting lines, **and** have taken all actions needed to address any warning or error messages, you must then ensure that the **Accounting Lines** tab also includes line entries for all FB and ICR associated with the budget changes you are requesting.

    • If you only have the "SPA Budget Reallocation Department User" role, you **must** use the automatic calculation method for applicable FB and ICR budget amounts, as follows:

       ○ Click the `calculate` button at the bottom of the eDoc form.

       ○ Using the *Increase* and *Decrease* amounts that you entered in your budget reallocation lines, the system automatically calculates the **net** FB and ICR amounts,

subtracting them from your "fringeable" accounting line amounts and modifying your original accounting line amounts to reflect these adjustments.

- ○ The **Accounting Lines** tab will be updated to now include two subtabs, labeled *Fringe Benefit Accounting Lines* and *Indirect Cost Recovery Accounting Lines*, respectively. The calculated net FB and ICR amounts will appear as accounting lines on those two subtabs.
- ○ The *Increase Total* and *Decrease Total* amounts displayed on the eDoc form will change automatically to reflect the changes applied by the system.

- If you have the "SPA Budget Reallocation Fringe ICR Manual Calculation" role, you have two options: You can use the automatic calculation method described above, or you can manually enter new accounting lines for all applicable FB and ICR budget amounts. Be sure to click the ` add ` button to include each new accounting line entry in the SPA BR eDoc.

  - ○ You cannot use both automatic calculation and manual entry of FB and ICR budget amounts. If you click the ` calculate ` button after entering even one FB or ICR accounting line manually, an error message will be displayed.

  - ○ If you choose to add accounting lines for FB and ICR budget amounts manually, be sure to enter them as needed for **all** of your budget reallocation entries. Manually entered FB and ICR amounts must be **added to** the budgeting accounting line entries. Your manually entered FB and ICR accounting lines will appear as regular accounting line entries, just like the budget reallocation accounting lines you entered. The *Fringe Benefit Accounting Lines* and *Indirect Cost Recovery Accounting Lines* subtabs will not appear.

  - ○ Unlike the budget reallocation accounting lines, where you can only have one line entry for each unique account and object code combination, you may enter the same account and object code combination twice for the FB and ICR accounting lines: once for an increase and once for a decrease, in order to ensure that the eDoc's *Increase Total* and *Decrease Total* amounts balance each other.

  - ○ The system assumes that the budget reallocation accounting lines you entered in the upper portion of the **Accounting Lines** tab are correct, and will validate your manually entered FB and ICR accounting line amounts by comparing them with system-calculated FB and ICR amounts (determined by **adding** FB and ICR amounts rather than subtracting them from your original accounting line amounts).

    If this system validation finds that your manually entered FB or ICR accounting line amounts will result in surplus or deficit conditions, you will see a warning message noting this fact, and an *Override Surplus/Deficit* check-box will be displayed just below the *Account Number* field in that FB or ICR accounting line. If you want to override the warning, select the check-box and then click the ` add ` button again.

12. Before moving on to the **Questions** tab, ensure that you have completed all of these actions on the **Accounting Lines** tab:

- Finished adding accounting lines for all budget reallocation changes that you are requesting, and editing them to make any desired adjustments to the increase and decrease amounts
- Added accounting line entries for all FB and ICR amounts associated with the SPA budget reallocation changes you are requesting
- Taken all actions needed to address any warning or error messages displayed for the various accounting line entries

13. The **Questions** tab presents questions and requests for justification documents, which together address terms and conditions of the award associated with the accounts and object codes specified in the accounting lines you entered. A response and a date are required for each item on this tab:

    - Consider each item and select the applicable response from the drop-down list provided.

    - The *Date* field is populated for you automatically, but it can be changed by clicking the calendar icon to access the date selector.

    > **TIP:** Finish entering responses to the items on the **Questions** tab before you perform any other actions that might cause the eDoc window to be refreshed, such as clicking the ⬚calculate⬚ button or adding an attachment. When the eDoc is refreshed, the items on the **Questions** tab may be rearranged into a different order, which could be confusing even though your responses should remain unchanged.

14. No action is required on the **General Ledger Pending Entries** tab, which will display information about pending entries to the General Ledger when applicable after the eDoc has been submitted.

15. To add attachments and additional comments to the eDoc, complete the **Notes and Attachments** tab, as follows:

    - Click the ⬚▶ show⬚ button on the **Notes and Attachments** tab to reveal the fields and controls used for adding comments and attaching related files.

    - Type your comments in the text box labeled *Note Text*. If you are attaching a file, you **must** enter the file name or a brief comment in the text box. (This is a required field.)

    - To add an attachment, click the ⬚Browse…⬚ button next to the *Attached File* field and navigate to the location of the file on your computer that you want to attach to this eDoc. The full path of the file that you have selected will appear in the *Attached File* field, but it is not yet attached.

      If you want to change your selection to a different file, click the small ⬚CANCEL⬚ button just below the *Attached File* field. When that field is empty again, click the ⬚Browse…⬚ button once more to locate the other file that you want to attach.

    - To save the notes you entered and attach the file that you have selected, click the ⬚add⬚ button located to the right of the *Attached File* field.

    > **NOTE:** If any of the budget reallocation accounting lines you entered require this eDoc to be routed to the Department of Contracts and Grants for Sponsor Prior Approval, an error message will be displayed if you try to submit the eDoc without including the required justification documents.

16. There is usually no need to route a SPA BR to additional approvers by means of ad hoc routing. (See ***Special Note About Ad Hoc Routing*** on page 6.) However, if you want to send a courtesy *FYI* notification to someone upon submittal, then complete the **Ad Hoc Recipients** tab as follows:

    - Select *FYI* from the *Action Requested* drop-down list in the *Person Requests* section.

    - In the *Person* field, enter the User ID of the person to whom you want to route the eDoc.

      > If you need to look up the User ID of the intended recipient, click the magnifying glass 🔍 icon next to the *Person* field to access the **Person Lookup** form. Enter criteria as needed to search for the desired person, and click the ⬚search⬚ button to view matching results at the bottom of that page. Among the search results, locate the desired person and click the **return value** link in that row. Your browser will then display the SPA BR eDoc form again, with the *Person* field populated accordingly.

    - Click the ⬚add⬚ button in the *Actions* column.

17. When you are ready to submit the eDoc, click the ⬚submit⬚ button. The screen will be refreshed and you should see a confirmation message at the top of the eDoc form noting that the document was submitted successfully. Also note the following:

- An error message will be displayed if you attempt to submit the eDoc without ensuring that accounting line entries for FB and ICR amounts are included for all applicable budget reallocation accounting lines. An error message will also be displayed if you did not attach supporting documentation required to satisfy applicable award terms and conditions.
- The **General Ledger Pending Entries** tab will now display net increases or decreases for each unique account and object code combination. No entries will appear in the *D/C* (Debit/Credit) column, but the values shown in the *Amount* column will be positive or negative. Net zero transactions will not be displayed.
- The **Questions** tab will now indicate which terms, if any, required the eDoc to be routed to the Department of Contracts and Grants (DCG) for approval before it could be routed to Sponsored Projects Accounting for final approval.

Importing SPA Budget Reallocation Accounting Lines

If you have multiple accounting lines to enter, you can import them from a spreadsheet file rather than manually entering each line on the **Accounting Lines** tab of the SPA BR eDoc screen.

Rules for Importing Accounting Lines:

- ➢ All users authorized to initiate a SPA BR eDoc can import accounting lines.
- ➢ Imported accounting lines are subject to the same validation rules as those entered manually. Therefore, the system may display warning messages for such issues as expired accounts or invalid object codes, and lines containing FB 13*xxx* or ICR 10*xxx* object codes will not be imported if you do not have the user role that allows manual entry of FB and ICR accounting lines.
- ➢ The list of file formats that KFS recognizes for importing data to the **Accounting Lines** tab is limited to the **.csv** (comma-separated values) file type only.
- ➢ The maximum number of lines that you can import is 300.
- ➢ Your import file must contain columns that correspond to all of the data fields on the **Accounting Lines** tab of the SPA BR eDoc, in the same order, reading from left to right. This means that each row in your import file must include blank spaces for fields that are ***not*** currently in use on the **Accounting Lines** tab.

Although you can create your own SPA BR import file, the SPA department provides an Excel worksheet file (available at http://fbs.usc.edu/depts/kuali/file/8983/spa-budget-reallocation-import-template/) called "SPA Budget Reallocation Import Template" that has been specifically designed for use in importing multiple entries to the **Accounting Lines** tab on the SPA BR eDoc.

The "SPA Budget Reallocation Import Template" file is organized from left to right with column headings that correspond to the data fields on the **Accounting Lines** tab on the SPA BR eDoc. In row 3 of the template file, the headings of required columns are shown in red text. Additionally, columns *C, E, F,* and *G* in the template file are hidden because they correspond to fields that are not in use on the **Accounting Lines** tab. Instructions for using the template file are presented next in this guide.

Using the "SPA Budget Reallocation Import Template" file. Use the following procedure to create your data import file in Excel, save that import file in .csv format, and then import data from the .csv file into the **Accounting Lines** tab of the SPA BR eDoc.

1. Open a copy of the "SPA Budget Reallocation Import Template" file, which is a specially formatted Excel worksheet.

2. Starting in row 4 of the worksheet, for each accounting line that you want to import into <u>a single SPA BR eDoc</u>, enter data in the columns that have headings with red text. Leave the other columns blank. Rules for completing the fields in each row are presented in the following table.

Column/Field	Rule
Chart	Required. Enter ONLY the Chart code **SC**.
Account	Required. Enter the account number, using only digits without any dashes.
Sub-Account	*Hidden; leave cells in this column blank (not currently used).*
Object Code	Required. Enter the 5-digit Object Code applicable for the budget reallocation amount being specified in the same line. Be sure to enter all five digits for any Object Codes that start with *0*. If you are not using the "SPA Budget Reallocation Import Template" file, be sure that the cells in your Excel worksheet are formatted for Text, as otherwise Excel may eliminate any leading zeroes.
Sub-Object Project Org Ref ID	*Hidden; leave cells in these columns blank (not currently used).*
Increase	If you are increasing (i.e., debiting) the budgeted funds for the specified account, enter the dollar amount of the increase. Enter only digits and a decimal point. You cannot import a negative value or a zero (*0*) as an increase.
Decrease	If you are decreasing (i.e., crediting) the budgeted funds for the specified account, enter the dollar amount of the decrease. Enter only digits and a decimal point. You cannot import a negative value or a zero (*0*) as a decrease.
Line Description	Required. Enter a description for this line entry that is **no more than 40 characters**. Do not use symbols or punctuation, except for a period to end each sentence.

3. When you have finished entering data to be imported, you can delete rows 1 through 3 of the template file, which serve as a guide when entering your data. This step is *optional* because the import function for the SPA BR eDoc is designed to differentiate between column headings, instructions, and your data. (Note that the import function for other types of Kuali eDocs may not be able to make the same distinction, so always follow the importing instructions presented in the user guide for the type of eDoc you're initiating.)

4. Save your import file in the .csv format.

   a. Select **File**, and then **Save As**.

   b. Click the **Save as type** drop-down menu.

   c. Select **CSV (Comma delimited)** from the available choices.

   If a dialog box is displayed, asking whether you want to keep the CSV (Comma delimited) format, click **Yes**.

5. Open a new SPA BR eDoc and complete the required fields on the **Document Overview** tab, or open a SPA BR eDoc that you have saved without submitting it.

6. On the **Accounting Lines** tab, click the [import lines] button.

   The [import lines] button will be replaced by controls used to select a file.

7. Click the **Browse…** button to open a dialog box that will enable you to navigate to the location of the import file on your hard drive or network.

8. Select your import file and click the **Open** button.

9. When the name of the import file is displayed in the field next to the **Browse…** button, click the `add` button to start importing the data from the selected file.

   Your accounting lines should be imported properly if you were careful with your data entry in preparing the template file, as explained earlier in this procedure.

Submitting a Year End SPA Budget Reallocation eDoc

This section of the guide discusses the submittal of **Year End SPA Budget Reallocation** (YESR) eDocs, which are controlled by the following restrictions:

- End-of-year (EOY) processes can only be created and submitted during limited periods at the end of each fiscal year, as designated by the Comptroller's office.

- The ability to submit a YESR eDoc is governed by the same user roles required in order to submit a standard SPA BR eDoc. No additional user role is required.

- Upon submittal, YESR eDocs will be routed just like standard SPA BR eDocs.

- All YESR eDocs must enter Final status by the end of fiscal period 13 in order for the requested budget reallocations to post to the ending fiscal year. If a YESR eDoc has not entered Final status by the end of fiscal period 13, the Sponsored Projects Accounting department will close that eDoc manually and include a note indicating that the requested budget reallocation will close in the current year.

The link for initiating a YESR eDoc is included under **Year End Transactions > Financial Processing** in the lower right-hand area of the **Financial Main Menu** screen. Clicking the **Year End SPA Budget Reallocation** link will open an eDoc that looks just like the standard SPA BR eDoc listed under **Transactions > Financial Processing** in the upper left-hand area of the **Financial Main Menu** screen. Therefore, the procedures for completing the YESR eDoc are the same as those used to complete the standard SPA BR eDocs processed throughout the fiscal year.

Resubmitting an eDoc Returned for Correction

When an approver returns a SPA BR eDoc to its initiator for changes, the initiator should proceed as follows:

1. Open the eDoc and scroll down to the **Notes and Attachments** tab to read the approver's reason for returning the eDoc.

2. Edit the eDoc to make the changes requested by the approver.

3. Click the `approve` button to re-submit the modified eDoc for approval.

Checking the Status of a Submitted eDoc

Use this procedure to learn the current status of a SPA BR eDoc that has been submitted for approval.

1. Log in to the Kuali system, as described in *Initiating a SPA Budget Reallocation eDoc* on page 8.

2. Near the top of the Kuali screen, click the `doc search` button.

   The **Document Lookup** page will be displayed.

3. Enter the user name of the person who initiated the SPA BR request in the *Initiator* field.

    TIP: If you are unsure of your own user name, note that it is displayed as "Logged in User:" in the upper right-hand area of the Kuali screen.

4. Use the date selector tools adjacent to the *Date Created From/To* fields to specify the date range during which you submitted the eDoc in question.

5. Click the search button.

    The search results, consisting of all the eDocs that you submitted during the specified time period, will be displayed in a table at the bottom of the screen.
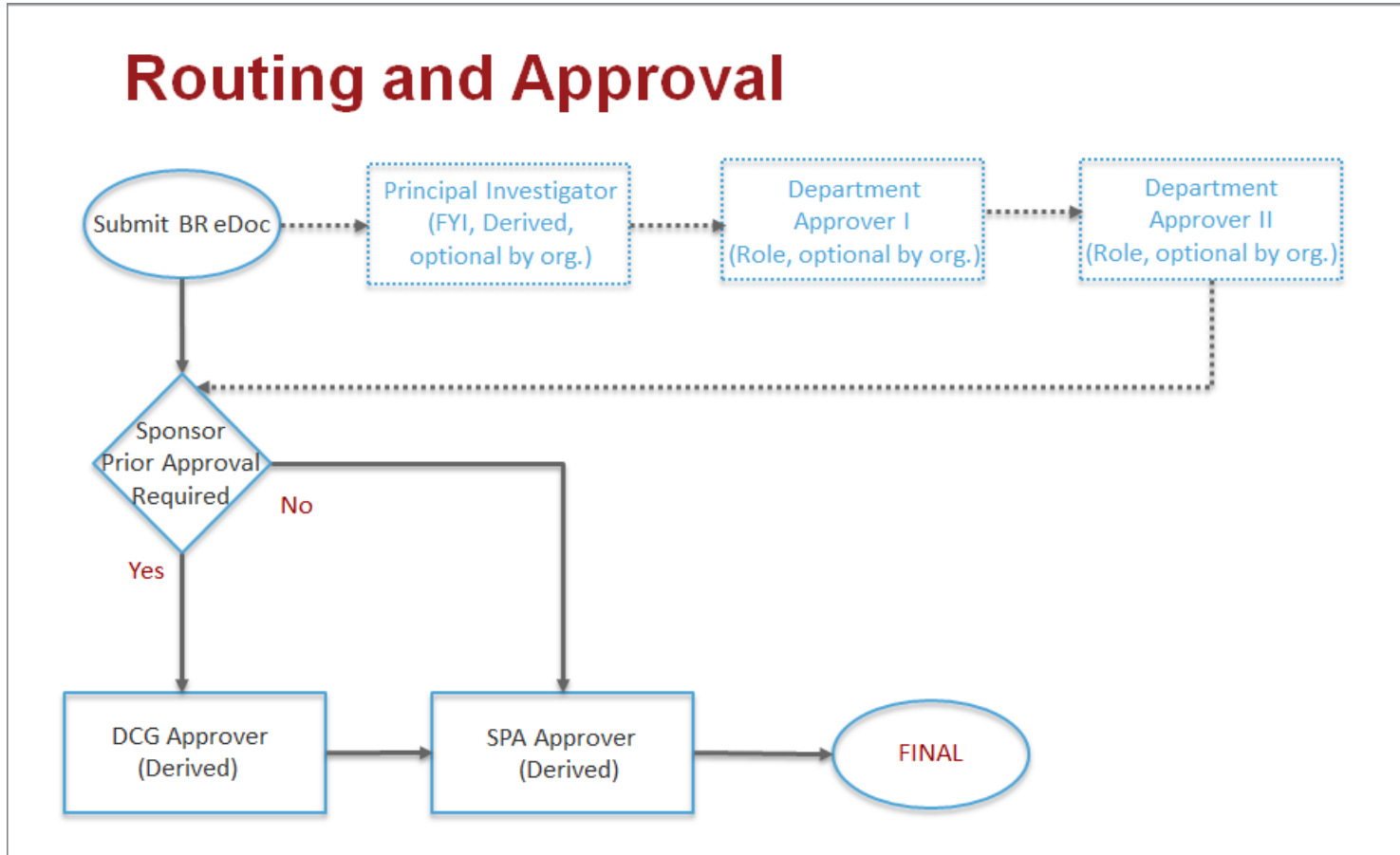
6. In the search results table, identify the eDoc whose status you want to check, and click the document icon at the rightmost end of the same row, in the column labeled *Route Log*.

    The screen will change to display status information for the eDoc in question, so that you can see where it is in the approval process.

Logging Out of Kuali

There is no "Log Out" link or button in the Kuali system. To exit Kuali, you must close all open windows of your browser using the standard window **Close** ✖ button. (On an Apple computer running the OS X operating system, you must also quit the browser.)

Appendix A: Diagram Illustrating Routing and Approval Workflow

Key: *DCG* = Department of Contracts and Grants.

FYI = Courtesy notification sent as an *FYI* action request to the Inbox of the Principal Investigator's action list in Kuali.

T&C = Terms and conditions associated with the applicable award.

For more information, see **Workflow Routing for SPA Budget Reallocation eDocs** on page 5.

Appendix B: Examples of Acceptable Documentation for Sponsor Prior Approval

Sponsor prior approval of a budget reallocation may be provided in different formats and will be based upon the award's specific terms and/or the requirements of the sponsor. At minimum, a request for sponsor prior approval should include the following:

- Description, need, and justification for the reallocation
- Budget line item and amount that was originally awarded
- Budget line item and amount allowed for reallocation

If the sponsor's approval does not provide the details specified above, the associated request should be included for reference. The following are examples of acceptable documentation of sponsor prior approval:

- Unilateral modification to the award
- Fully executed modification to the award
- Signed sponsor form
- Approval printout from sponsor's e-system
- Written documentation of sponsor approval (letter or email) from an authorized official of the sponsor

NOTE: Principal Investigator and/or school documentation of a conversation or a meeting with the sponsor is not an acceptable form of documentation.

The form and format for documenting sponsor prior approval must be consistent with the terms and conditions of the award. If the award does not clearly describe acceptable documentation, the Department of Contracts and Grants will need to clarify the process for obtaining and documenting sponsor prior approval prior to processing the SPA budget reallocation.