Kennesaw State University Job Aid	**JOB AID:** Last Update: 05/26/2021 Last Reviewed: Job Aid Owner: Budget Office

Department:	Office of Budget and Planning
Name of Job Aid:	Tracking Research Expenditures using Department Funds
Purpose of Job Aid	To Provide guidance for departments who track departmental spend used for research purposes
Effective Date:	05/26/2021
General Ledger Account(s):	Program Code: 12100
Applicable Section(s) of Procedural Manuals:	N/A
Reference to Monitor Program:	N/A
Job Aid Performed By:	**Department Business Manager, Admin or Department Head**

LIST OF REPORTS/FORMS USED (AND SOURCE)

Form for Project Request:
https://fiscalservices.kennesaw.edu/budget/docs/Project%20Request%20Form.pdf

Overview: Departmental funds used to conduct research by faculty must be tracked for reporting purposes. This job aid will provide guidance on how to track these transactions.

The Dean or College Chair may designate separate departmental funds used to support research activities, such as travel, conference fees, computer equipment and software, publications, and student research assistance. This funding is used to help the faculty member develop proposals for new grants, support future research programing or enhance a student's experience with research activities.

Such research expenses should be tracked and identified for reporting purposes.

Funding from Education and General (E&G) funding sources including fund (10000, 10500, 10600) are lapsing funds. These funds lapse at the end of the fiscal year. Funding must be expensed or encumbered by 06/30/20xx.

Funds from Sales and Service funding source 14xxx or Indirect Funds like15000 are non-lapsing funds but may require new budget amendments each year.

Process:

Option A: Track funds spent within the department's budget using a new speedkey that uses the program code 12100. This process requires no Project ID and is recommended for yearly projects under $10,000. Departments will keep track of costs internally and provide report on spend by faculty/activityif needed.

Follow the steps below:

1. Send email to Budget@kennesaw.edu.   Request a new speedkey with your department chartfield information.   Use 12100 for the program code.
2. This code will need to be kept separate from the department's normal speedkey and care will be needed to identify appropriate research related expenses.
3. Speedkey will begin with a "R" to help distinguish it as research related.
4. Submit temporary budget amendments to record the budget amount in program 12100.

Option B: Track funds with a **project ID** (recommended for yearly project costs over $ 10,000)

Funds issued to the faculty member can be tracked with a project ID by completing the steps below:

1. Complete a new [Project Request Form](#) found in the Budget Office.
    a. The project will contain a budget.
        i. A project tracked with a budget will need funds from the department to be assigned each year. A budget transfer is needed to move funds from the departmental funding source to the project.
            1. Payroll expense related to research must be included
                i. Example: a budget is required to track student assistant or graduate assistant lines.
        ii. Project IDs can be used from year to year. Ownership and department ownership of the project can be changed as needed by sending an update through the project request form.
            1. Projects IDs can be assigned to designate the type of funds being assigned. For example: "Seed", "Start-up" or "RSUP" (see definitions below).
    b. Assign the project to specific program code of 12100 by completing the chartfield data at the bottom of the form. Include departmental chartfield.
    c. Send completed form to the Budget Office. A new speed key will be assigned. The new speedkey will start with a "R" and contain a four alpha numeric sequence. Use this code to record any expenses related to the research.
    d. Funds not used in the project can be swept back to the department by completing a budget transfer/amendment.
    e. Funds issued from departmental E&G funds are lapsing funds and must be used bythe end of the year.

For any questions on this job aid contact budget@kennesaw.edu

Term Definitions:

Department Research - Expenses not related to a current sponsored project used to assist a faculty member with publishing research topics not currently supported with sponsored grant funds. The funds can be assigned from the department to assist with putting together a grant proposal or researching a field of study. These are usually small dollar expenditures and wouldbe tracked with the same program code. Examples of type of expense include:

- Operating expenses including supplies.
- Travel expenses needed for research.
- Payroll cost related to graduate assistants or postdoctoral researchers.

Start-Up Grant Funds – Funds used to assist the faculty with equipment needs or lab space needs for research they may bring to the University.

Seed Grant Funds – A Seed Grant is an investment in a promising research project. It includes the purchase of materials needed for research and may include travel and equipment costs. 10% of faculty salary can be covered during summer term to allow for additional time to complete research proposal.

RSUP – Research Supported University Project is funding set-aside for research being conducted using department funds. They type of project may be large in contribution and the department may want to track and account for funding using a separate project ID.

Postdoctoral researcher or **postdoc** - A person who conducts research after the completion of their doctoral studies. The goal of a postdoctoral research position is to pursue additional research, training, or teaching in their field that would lead to publications and/or, additional research through sponsored funds.

Speedkey or Speedtype or Quickkey – Short sequence (5) alpha, numeric number used in the financial system to key financial transactions. The number represents a 30 alpha numeric chart string used for recording expenditures.

Program codes defined:

12100 - Individual Project Research - This sub-function includes expenses for research activities that are managed within academic departments and in Sponsored program fund type.