

UTIA Capacity Funding Segregation Procedure

USDA NIFA Capacity expenditures, including match, are segregated by period of performance by month through the payroll distribution report in the IRIS or DASH accounting system. TAES and Extension primarily use salaries and benefits for NIFA capacity expenditures and matches. The university carefully records faculty salaries on Hatch, Smith Lever, and matching accounts in accordance with work performed. This process complies with 2 CFR 200.430(i). Each account charged will have the appropriate FAIN identified in the accounting records. The payroll distribution report shows the period worked and the benefits accrued for that period. Effort is certified after the fact through the university's online effort certification system (IRIS). Any reporting of these charges should be reconciled to the proper FAIN account and payroll distribution reports for accuracy and completeness.