

EGATS – Utilization Plan

Process: The Endowment and Gift Account Tracking System (EGATS) allows the user to add a plan for the utilization of accumulated spending distributions. Utilization reports are available for the review and monitoring of plans.

Procedures

Navigating to the Utilization Plan on the Endowment Detail Screen

- From the EGATS dashboard:
 - Enter the Name, fund number, or cost center for the Endowment you would like to review.
 - Click on the endowment fund that appears.

Search by entering title, fund number, or cost center.

Title, fund number, or cost center
▼

- From the Endowment report list:
 - Some master data is available in the report and includes information such as business area, department, endowment type, and endowment fund title.
 - To see all master data for an endowment, click on the down arrows to the left of the endowment fund in the report.

ID	Fund Dept. Code	Fund	Fund Short Name	Validation Flag	Underwater Status Current	Underwater Status Annual	Endowment Title	Endowment Type	Business Area
122	7H854	0705005500	OPHT OCULAR PATH LAB	Okay	0%	0%	Ocular Pathological Laboratories	Enrichment	0120-UK COM Clinical Depts

- Once the endowment fund has been opened on the Endowment Detail Screen:
 - Click on the Utilization Plan menu item for the fund.

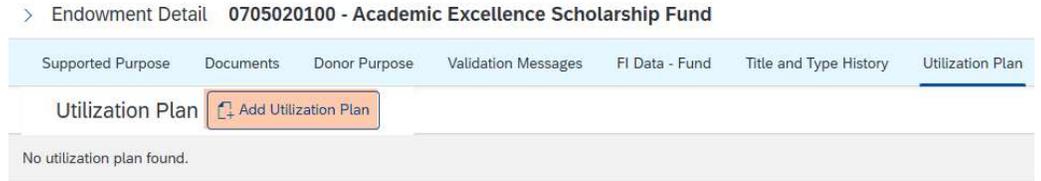
Supported Purpose
Documents
Donor Purpose
Validation Messages
FI Data - Fund
Title and Type History
Utilization Plan

Utilization Plan
Add Utilization Plan

No utilization plan found.

Enter a Utilization Plan

- Click on the Add Utilization Plan button



- Add the Effective Period

The screenshot shows a form titled 'Effective Period' with two date input fields. The first field contains '1/1/2025' and the second field contains '12/31/2026', with a 'to' separator between them. Both fields have a calendar icon to their right.

- Up to a three-year period can be added for the utilization plan. This utilization period ensures that the plan is reviewed periodically for any necessary changes.
- Choose the Workflow Level



- DRAFT – Initial entry of plan. Acts as a placeholder and can be modified before the plan is finalized.
 - Only one DRAFT plan can be active at a time.
 - The DRAFT plan can be modified by other editors.
- FINAL – once the draft is complete, this level locks the plan in place and it can no longer be modified. Contact Endowment Accounting if the plan should be deleted.

- Choose a Utilization Plan



- Spending Active – no issues with utilization and should be spending each fiscal year
- Building Distribution
 - Market value low and need several years’ distribution to spend
 - Gathering several years’ distribution to purchase equipment or use for larger expenditure
- Possible Amendment – agreement is too restrictive, inadequate contributed value for purpose, unusual agreement terms, etc.
- Actively Recruiting – recruiting for currently vacant faculty position. Add notes to Appointment and Recruitment EGATS menu option
- Other – combination of plan types or another plan not listed.

Quick Reference Card – Utilization Plan

- If “Possible Amendment” or “Other” was chosen for the Utilization Plan, the Possible Amendment box will appear. Choose the best drop-down option.

Utilization Plan

Possible Amendment (Spending hold) ▾

Possible Amendment

No Amendment Required ▾

No Amendment Required

Agreement Restrictions

Unusual Agreement Terms

Purpose no longer applicable

Contributed Value Insufficient

Other Reason

ment Notes

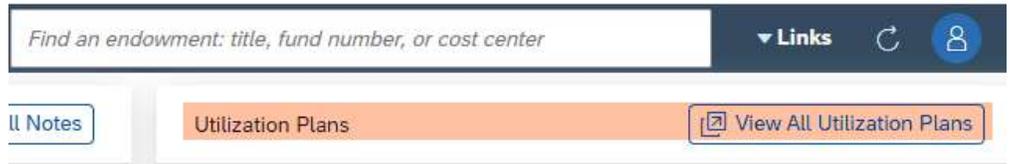
- No Amendment Required – can be used with “Other” plan type if an amendment is not required. The spending active, building distribution, and actively recruiting plan types will default to this option on utilization reports since no amendment is needed – see example below.

Workflow Level	Utilization Plan	Possible Amendment
FINAL	Spending Active	No Amendment Required

- Agreement Restrictions – the purpose is too narrow. Example: scholarship given to first generation student, from a specific high school, majoring in biochemical engineering.
- Unusual Agreement Terms – agreement includes language that is difficult to administer or erodes the endowment. Example: purpose in agreement requires the expenses be used “to honor Dr. Smith” without any guidance on what that means.

Utilization Reports

- Navigating to utilization reports:
 - From the dashboard, choose “View All Utilization Plans”



- From the Links drop-down menu, choose “Utilization Report”.



- Utilization Plans can be viewed in a report format which shows details such as:

Fund Dept.	Fund No.	Fund Short Name	End Date	Eff. Date	Workflow Level	Utilization Plan	Possible Amendment	Amend Other I
14300 Alumni Affairs	0705293300	[REDACTED]	12/31/2024	5/30/2024	DRAFT	Other	Other Reason	Move location
18520 ACADEMIC SCHOLARSHIPS	0725629100	[REDACTED]	12/31/2027	1/29/2025	FINAL	Spending Active	No Amendment Required	
40120 Fiscal Affairs	0705131700	[REDACTED]	1/29/2027	1/29/2025	FINAL	Building Distribution (Spending hold)	No Amendment Required	

- Endowment fund and name
- Effective dates of the plan
- Workflow level
- Utilization Plan
- Possible amendment including “other” amendment notes
- Utilization notes
- ID of editor who added the plan
- Date plan added
- Choose filters to narrow down the data or find specific information.

- Begin with the upper left report filters and choose from the following options:
 - Endowment Status – can choose active, inactive or all endowments



Quick Reference Card – Utilization Plan

- Plan Status – indicates one of the following:

The screenshot shows a dropdown menu titled "Plan Status". The selected option is "All Plans for Period". Other options listed are "Most Recent Plan", "All Plans for Period", and "Plans Missing for Period".

- Most Recent Plan
 - All Plans for Period
 - Plans Missing for Period – this option is very helpful in finding endowment funds that do not yet have a plan entered.
- Effective Period Data – run wide open or choose specific dates to pull up data.

The screenshot shows a section titled "Filter by Effective Period Date". It contains two date input fields: "1/1/1900" and "12/31/9999", separated by the word "to". Each date field has a calendar icon to its right.

- Click on the "Load Utilization Plan List" button.

The screenshot shows a button with a circular refresh icon and the text "Load Utilization Plan List".

- Choose any additional filters

The screenshot shows a section with various filter options. On the left, there is a "Free Text Search" field, a "Workflow Level" dropdown menu, a "Utilization Plan" field with a copy icon, a "Possible Amendments" field with a copy icon, and an "Added By" field with a copy icon. On the right, under "Organizational Area", there are three dropdown menus: "Select Area", "Select Group", and "Select Unit".

- Free Text Search – enter a specific fund number or name
- Workflow level – DRAFT or FINAL
- Utilization Plan
- Possible Amendments
- Added By
- Organizational Area – choose area, college/division, or department

Quick Reference Card – Utilization Plan

- Once the report has been created, it can be exported to Excel by the user if needed.



Plan Monitoring and Modifications

- Plans should be monitored by the responsible college, division or unit to ensure that the utilization is on track and the spending is following the anticipated plan.
- At the end of a plan period:
 - The unit should run periodic reports to find plans that are close to the end of their effective period.
 - The plans should be reviewed to determine if the plan should change or remain the same.
 - Using the directions in this QRG to "Enter a Utilization Plan", create a new plan for the next effective period.
 - Both the old plan and new plan can be seen on the Endowment Detail screen and in the utilization reports.

Supported Purpose Documents Donor Purpose Validation Messages FI Data - Fund Title and Type History Utilization Plan Go

Utilization Plan

				Eff. Date	End Date	Workflow Level	Utilization Plan
⌕	🔗	✎	🗑️	7/1/2025	6/30/2027	FINAL	Spending Active
⌕	🔗	✎	🗑️	7/1/2023	6/30/2025	FINAL	Spending Active

Fund No.	Fund Short Name	End Date	Eff. Date	Workflow Level	Utilization Plan
0705229600	████████████████████	6/30/2025	7/1/2023	FINAL	Spending Active
0705229600	████████████████████	6/30/2027	7/1/2025	FINAL	Spending Active

- Changes needed during the plan period:
 - If the plan was entered on the endowment fund in error (example: plan on the wrong fund), contact Endowment and Gift Accounting at endowment@uky.edu to request that the plan be deleted.
 - If the plan has changed and a new plan should be used instead:

Quick Reference Card – Utilization Plan

- Use the directions for “Enter a Utilization Plan” in this QRG.
- When entering the beginning date of the effective period, since the beginning date overlaps the previous plan, a message will appear when the user tries to save the plan.

★ Save plan and delimit current plan?

Effective period overlaps the most recent plan (02/04/2025 - 12/31/2027). Do you want to save the current plan and delimit the active plan?

Save and Delimit

Cancel

- Click on Save and Delimit.
- The old and new plan can be seen on the Endowment Detail screen and in the utilization reports. Note that the original plan’s ending date has been changed to the day prior to the new plan.

Utilization Plan

				Eff. Date	End Date	Workflow Level	Utilization Plan
↶	↷	✎	🗑	2/1/2026	12/31/2028	FINAL	Spending Active
↶	↷	✎	🗑	2/4/2025	1/31/2026	FINAL	Building Distribution (Spending hold)

Fund No.	Fund Short Name	End Date	Eff. Date	Workflow Level	Utilization Plan
0705277800	████████████████████	1/31/2026	2/4/2025	FINAL	Building Distribution (Spending hold)
0705277800	████████████████████	12/31/2028	2/1/2026	FINAL	Spending Active

Questions

For questions, please contact Endowment and Gift Accounting:

Email – endowment@uky.edu