



Grants Accounting

GA4 – Transactions and Viewing/Reporting



Useful Information

- Before taking GA 4 the following must be completed:
 - Navigation (online course)

- Before receiving any finance responsibility the following courses and form must be completed:
 - Introduction to University Business Administration
 - Internal Controls
 - Electronic Confidentiality Agreement



Grants Accounting

Acronyms List for Grants

- GA = Grants Accounting
 - GM = Grants Management
 - Responsibility (UVA GM)
 - PA = Project Accounting (= the GL period)
 - PA Periods and Standard reports
 - FM = Funds Management
 - Discoverer predefined reports for Grants Accounting (IS.FM_)

GM, PA and FM all = Grants Accounting



Grants Accounting

PTAEO

the charging instructions for an expenditure

P = Project

A primary unit of work or activity that represents a use of funds within the Integrated System. **Numeric, 6 digits.**

T = Task

Used to more narrowly define a subset of activities within a project. It is assigned by the project manager and is useful for tracking and reporting in GA. All projects have at least one task. (Starting with 101). **Numeric, 3 digits.**

A = Award

A source of funds that supports one or more projects. Could be a state, gift, agency, local, sponsored or an endowment award. **2 Alpha + 5 Numeric, 7 digits.**

E = Expenditure Type

It is used to describe a specific type of expense such as "Salary, Class Staff FT," "FB, Classified Staff," "Supplies, Office," etc. You can see a complete list of Expenditure Types and the Expenditure Categories to which they belong by running the Discoverer Report: IS.FM_GM Expenditure Types. **Alpha.**

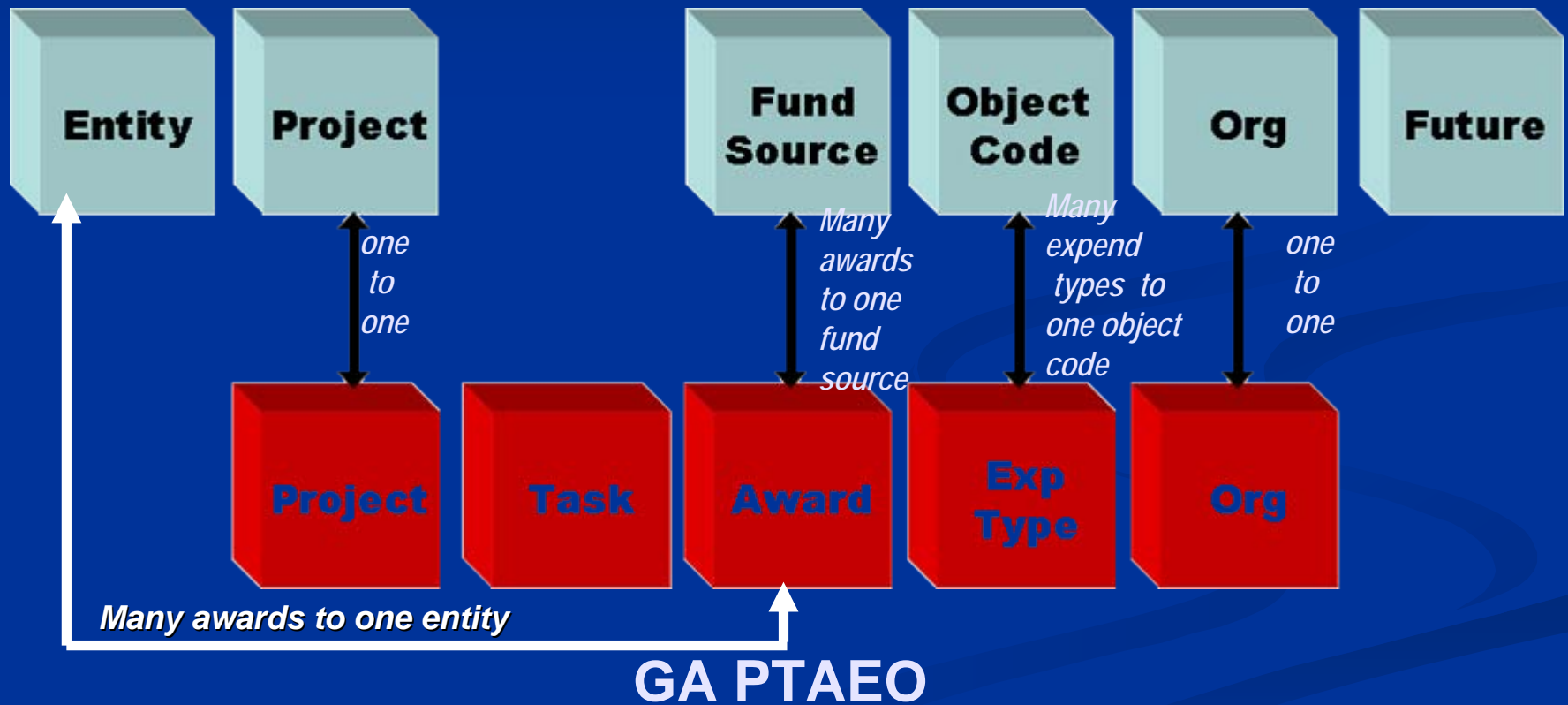
O = Organization

A five digit numeric code followed by an alpha description that uniquely identifies an organization (departments and schools) within the University. **Numeric, 5 digits.**

GA to GL mapping

GA transactions are summarized and sent to GL by converting the GMPTAEO to the GL COA

GL Chart of Accounts (COA)





Grants Accounting

Responsibilities

(level of authority within the Integrated System)

creating Expenditure Transactions

aka (Cost Transfers) or (Expenditure Batches)

Departments & Schools

UVA GM Award Manager

UVA GM Project Manager

UVA GM Transaction Specialist

Central Accounting

UVA GM Administrator

UVA GM Setup Specialist

UVA GM Billing Specialist



The **GM Transaction Specialist** is responsible for entering, submitting, and correcting expenditures

The **GM Project Manager** is responsible for entering, submitting, and correcting expenditures

The **GM Award Manager** is responsible for entering, submitting, and correcting expenditures

The **GM Setup Specialist** is responsible for entering, submitting, and approving expenditures

The **GM Billing Specialist** is responsible for entering, submitting and approving expenditures



Reasons to do a Cost Transfer

- **To clear costs from suspense accounts (exception: LD Suspense)**
- **To reallocate costs**
- **To correct or assign a task number**
- **To change an expenditure type**
- **To post Internal Service Provider (isp) charges**



Invalid reasons to do a Cost Transfer

- **To compensate for cost overruns**
- **To avoid restrictions imposed by law, source of funds, or sponsored agreement**
- **To move payroll expenditures**
- **To fund another project (cannot transfer money – must be actual cost)**
- **For other reasons of ‘convenience’**
- **To transfer charges from “YY” or agency awards to non-agency awards**

Cost Transfer Process

- Expenditure batches (cost transfers) are created and submitted by users
 - Report is run showing all batches and reviewed by OSP
 - Accounting Services reviews non Sponsored Program batches, and releases both OSP and non-OSP entries
- or
- Batches returned to creator for reworking



Grants Accounting

Cost Transfer Process



User creates and submits
a cost transfer
(expenditure batch)



OSP runs report for all
transfers & reviews grant-
related batches

Problem batches are
returned to Cost
Transfer creator for
reworking



Accounting
Services
reviews non-
grant related
batches

Accounting Services releases
ALL completed Cost Transfers



Unapproved Batches (Cost Transfers)


- You will be notified via email if your batch requires re-working before it can be released (approved)
<http://www.virginia.edu/finance/genacct/OGM%20Cost%20Transfers.htm>
- Common reasons for rejection
 - Data required
 - **Transfer Date**
 - **Expenditure Item Date (date in transaction \neq date comment field)**
 - **Transaction Number (Reference Number)**
 - **Reason for transfer**
 - **Description of the charge**
 - **Unbalanced batch (*Doesn't net to zero*)**
 - “G” awards have additional requirements
 - **OSP Retro Approval Number**
(If original transfer date is over 90 days old)
 - **Detailed explanation of why cost is allocable to that grant**



Tips for Cost Transfers

- **Run IS.FM Expenditure Detail by Project report in Discoverer first**
- **Do cost transfers in a timely manner**
- **Credit PTAE0 must match original transaction PTAE0 from the Discoverer Report**
- **Fill in required data in the comment field**
- **Make sure your batch nets to zero**

IS.FM Expenditure Detail by Project report in Discoverer

 <p style="text-align: center;">Integrated System Detail Transaction by Project and Organization Project Name: AS-BIOL Instruction Period: Oct-07 Show Labor Encumbrances: Y Show Oracle Manual Encumbrances: Y Show Purchasing Line Item Detail: Y</p>										
Page Items: Project Number: 102541 Project Name: AS-BIOL Instruction Carrying Out Org: 31680 AS-Biology										
Award Number	Expenditure Type	Task	Incurred By Org	Expenditure Item Date	Transferred D	Employee - Vendor / Comment	Cur Month Actual	Commitments	Transaction No	PO Number
		101	31680 AS-Biology	01-OCT-2007	18-OCT-2007	BIO RAD LABORATORIES / 50X TAE	141.60		Vchr:1590793 Inv:SL110789558	653004
		101	31680 AS-Biology	08-OCT-2007	18-OCT-2007	BIO RAD LABORATORIES / 034170000	17.75		Vchr:1590793 Inv:SL110789558	653004
		101	31680 AS-Biology	05-OCT-2007	08-OCT-2007	FISHER SCIENTIFIC COMPANY / 1-200UL RND GEL LOAD-NS 960/PK	56.89		Vchr:ELC122989 Inv:3216680	654936
		101	31680 AS-Biology	26-SEP-2007	12-OCT-2007	FISHER SCIENTIFIC COMPANY / FB GRAD CYL,PP,1000ML,1EA	67.22		Vchr:ELC127147 Inv:3345257	651308
	Supplies, Lab, Other						12,555.08	3,019.73		
SG00097	Supplies, Lab, Comp Gas, Purch	101	31680 AS-Biology	24-JUL-2007		GT&S INC / CDX IND LGE (50)		18.32	626923	
		101	31680 AS-Biology	03-OCT-2007		GT&S INC / CDX IND LGE (50)		21.86	653956	
		101	31680 AS-Biology	03-OCT-2007		GT&S INC / CDX IND LGE (50)		21.86	653961	
	Supplies, Lab, Comp Gas, Purch							62.04		
SG00097	Supplies, Food & Drink	101	31680 AS-Biology	06-SEP-2007	11-OCT-2007	GE CAPITAL FINANCIAL / CHAPLIN, JOANNE J, 06-SEP-07, HARRIS TEETER SAA	11.16		457711-10-OCT-C	
	Supplies, Food & Drink						11.16			
SG00097	Supplies, Computer Operating	101	31680 AS-Biology	13-SEP-2007	11-OCT-2007	GE CAPITAL FINANCIAL / FRIESEN, WOLFGANG O, 13-SEP-07, ONLINE NATURE MALL	56.92		457711-10-OCT-C	
	Supplies, Computer Operating						56.92			
SG00097	Eq NonCapital Other Comp Equ	101	31680 AS-Biology	18-OCT-2007		DALY COMPUTERS / Logitech Trackman Wheel - Trackball - optical - 4 button(s) - wired - PS/2, USB		24.44	659601	
		101	31680 AS-Biology	09-AUG-2007	15-OCT-2007	Baker, Marilyn M / EXP. DATE 09-AUG-07, TRANS. DATE 15-AUG-2007/GOV CONNECTION INC/PIXMA MP950 PHOTO ALL-IN-ONE COLOR INKJET PRINTER/VCHR:1538656, INV:41512429, PO#633039/TIMKO'S COMMON	307.21		A MMB 011007 001	



Reviewing Projects

The Project form will allow you to view:

- Project Type
- Transaction Start and Completion Dates
- Description
- Status of the Project
- Descriptive Flex Field (DFF) which stores additional information about the project.



Reviewing Projects Options

- **Tasks**
- **Classifications**
- **Key Members**
- **Resource List Assignments**
- **Transaction Controls (G & C Projects Only)**
 - Control the type of expenditures that either may or may not be allowable to a given project. UVA is currently only defining transaction controls at the project level for G&C Projects



Grants Accounting

UVA Manual Encumbrances

- A UVA extension to the Grants Accounting (GA) module
- Encumbrances are automatically relieved from the Discoverer reports
- Calculates multiple periods for one line item
- Computed Burdening Amounts (i.e. Fringe Benefits, F&A, UVA Temp Service Fees)
- With this custom UVA form you will be able to create or adjust encumbrances (with associated burdened costs) to provide an accurate financial picture in your monthly reconciliation reports
- UVA PA Encumbrance Preview Report



UVA PA Encumbrance Preview Report

- Production Data – Real Time
- Verification of Data Entered (by Batch)
- Computation of Remaining Periods
- Computed Base Amount
- Computed Burdening Amounts (i.e. Fringe Benefits, F&A, UVA Temp Service Fees)
- The merits of the preview report are to give the end-user creating the batch immediate feedback on how the data they entered will be interpreted by the sub-system and appear on their Discoverer reports the next day



Award Status and Project Status

- Reporting tools in Grants Accounting
- Review Summary amounts at the Award and Project levels
- View Task Amounts
- View Resource Amounts
- View Commitment Amounts
- Project Status views Summary and Detail Amounts
- Project Status drills down to AP Invoice



Grants Accounting

Customized Folders

user defined report

- Folder tools can be used when available in windows/forms in GA and other modules
- Create personal folders to fit specific user's requirements on a window/form
 - Shrink, Move, Hide and Add Columns
 - Change Prompt (Column) Names
 - Sort Data

Discoverer Predefined Required Reports for Reconciliation

Non-Grants:

- IS.FM_Expenditure Detail by Project
- IS.FM_Project BBA Summary

Grants:

- IS.FM_Expenditure Detail by Project
- IS.FM_PI Funds Available Report
- IS.FM_PI Project Detail Reports



Links

- How Do I
- Websites – Accounting Services; Comptroller
- PTAE0 card generator
- GA procedures (transaction specialist)
 - Expenditure batches in GA
 - Entering expenditures – screen shots
 - Reference – expenditure batch comments
 - Naming convention
- FAQ's
- Student Guides



Reminders

- Naming convention **MUST** be followed
(capital) A for actual, space, your id IN CAPS, space, date DDMMYY then 3 digit sequential # starting with 001

example A LCG8T 310308 001

- Comments need to be explanatory
- EID cannot be blank and must be correct (defaults to ‘today’)
- When purchasing there is a window of opportunity to make a PTAE0 change – invoices on hold can be viewed at

<http://www.procurement.virginia.edu/pagehome>

(click on [Problem Invoice Reports](#))

Discoverer Report IS.PO_PO or INV Distribution Detail shows invoices not paid – can verify for accuracy

CAN CHANGE INVOICE PTAE0 DISTRIBUTION BEFORE IT IS PAID AND PREVENT A COST TRANSFER



Reminders

- P card expenditures defaults to the expenditure type for the majority of purchases to that vendor and must be reviewed for accuracy
- Shared costs between departments require a cost transfer to allocate expenses
- Some isp / recharge centers do not designate multiple PTAO's - cost transfers must be done
- Surplus property – seller department is notified of cost transfer needed. **REMEMBER** – expenditure type must be what the item is, not the surplus expenditure type
- Communicate with the other department(s) when you find a cost transfer needs to be done



Grants Accounting

Current Information/Help

- ❖ <http://www.virginia.edu/integratedsystem>
- ❖ <http://www.virginia.edu/finance/genacct/index.html>
- ❖ **Integrated System Customer Support Center
(ISCSC) - Help Desk** **914-HELP
option 2**

Donna Webster

- ❖ **Accounting Services**
Lynn Galasso **924-6157**
Lynne Hancock **924-8916**

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