



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
  - IS Access Form with applicable responsibilities



# 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



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# 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.**

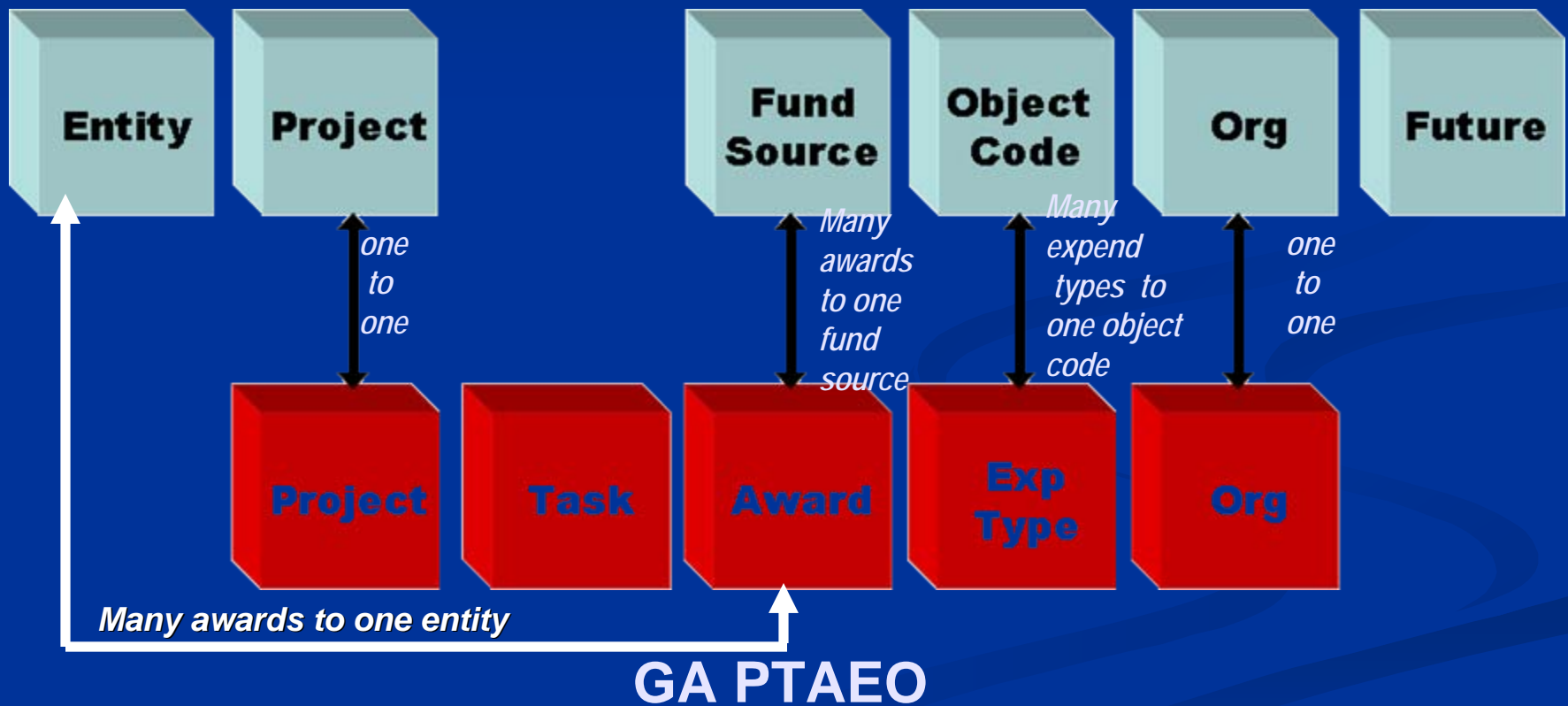
### **O = Organization**

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)





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# 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



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# 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 PTAEO must match original transaction PTAEO 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



### 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

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:SL10789558	653004
		101	31680 AS-Biology	08-OCT-2007	18-OCT-2007	BIO RAD LABORATORIES / 034170000	17.75		Vchr:1590793 Inv:SL10789558	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
	<b>Supplies, Lab, Other</b>						<b>12,555.08</b>	<b>3,019.73</b>		
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	
	<b>Supplies, Lab, Comp Gas, Purch</b>								<b>62.04</b>	
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	
	<b>Supplies, Food &amp; Drink</b>						<b>11.16</b>			
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	
	<b>Supplies, Computer Operating</b>						<b>56.92</b>			
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	



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# 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



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# 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



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# 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



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# Current Information/Help

- ❖ <http://www.virginia.edu/integratedsystem>
- ❖ <http://www.virginia.edu/finance/genacct/index.html>
- ❖ **Integrated System Customer Support Center  
(ISCSC) - Help Desk**                      **924-HELP  
option 2**

**Peggy Reitz**

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

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