Chapter 4

Grant Accounting

OVERVIEW AND DEFINITIONS

The Grants Accounting module in Oracle provides the ability to track funds received and expended for grants, contracts and other projects, which often span more than one fiscal year. It has the ability to interact with the General Ledger, Purchasing, Accounts Payable, Accounts Receivable, Fixed Assets and Labor Distribution modules. VPD security assures that only the appropriate personnel have access to grant financial information.

Definitions

The Grants Accounting module uses three levels to determine the structure of the grant. The levels are:

- **Award**: Highest level of grant structure. Identifies source of funding (sponsor) and sponsor-related accounting rules.
- **Project**: Parent account to summarize task expenditures. Funded by an award.
- **Task**: Lowest level of grant structure. Accumulates expenditures. Every project must have at least one task assigned to it, but may have multiple.

In addition, two other important values are used when assigning transactions to a grant.

- **Expenditure Type**: Corresponds to Natural Account in GL. Identifies nature of expense.
- **Organization**: Corresponds to Cost Center in the General Ledger. Controls VPD security.

Data in the grant segments is formatted as follows:

<table>
<thead>
<tr>
<th>Project</th>
<th>(Task) Organization</th>
<th>Expenditure Type</th>
<th>Task</th>
<th>Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>2202517</td>
<td>26006 Genetics</td>
<td>601100 Supplies</td>
<td>2202517.1</td>
<td>9201861</td>
</tr>
</tbody>
</table>
CONVERSION

All open and temporarily closed summary types from Lawson have been converted into Oracle.

- All expenditure transactions have been converted with transaction detail.
- Cash receipts transactions are converted in summary as installments, project funding and budget records.
- The balance available in Lawson, whether cash or budget, will be available in Oracle.

The numbering of summary types in Lawson corresponds to the project number in Oracle. Only limited renumbering was done.

Oracle requires an Award level to provide budgets, budgetary control and funding for each project. The award level segments all begin with ‘9’. The numbering of awards is as follows:

<table>
<thead>
<tr>
<th>Oracle Award Type</th>
<th>Summary Type</th>
<th>Oracle Project</th>
<th>Oracle Award</th>
<th>GL Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Development</td>
<td>109XXXX</td>
<td>109XXXX</td>
<td>991XXXX</td>
<td>109</td>
</tr>
<tr>
<td>Restricted Award</td>
<td>220XXXX</td>
<td>220XXXX</td>
<td>92XXXX</td>
<td>102</td>
</tr>
<tr>
<td>Other Extramural**</td>
<td>33XXXXX</td>
<td>33XXXXX</td>
<td>93XXXX</td>
<td>103</td>
</tr>
<tr>
<td>Cost Sharing (Match)</td>
<td>662XXXX</td>
<td>662XXXX</td>
<td>962XXXX</td>
<td>Various</td>
</tr>
<tr>
<td>Professional Fee Contract</td>
<td>662XXXX</td>
<td>6632XXX</td>
<td>9632XXX</td>
<td>106</td>
</tr>
<tr>
<td>Professional Fee Contract</td>
<td>663XXXX</td>
<td>663XXXX</td>
<td>963XXXX</td>
<td>106</td>
</tr>
<tr>
<td>Professional Fee Project</td>
<td>666XXXX</td>
<td>666XXXX</td>
<td>966XXXX</td>
<td>Various</td>
</tr>
<tr>
<td>Endowments</td>
<td>505XXXX</td>
<td>505XXXX</td>
<td>950XXXX</td>
<td>117</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>707XXXX</td>
<td>707XXXX</td>
<td>970XXXX</td>
<td>119</td>
</tr>
<tr>
<td>Scholarships</td>
<td>804XXXX</td>
<td>808XXXX</td>
<td>980XXXX</td>
<td>120</td>
</tr>
</tbody>
</table>

** Several Award Types exist within Other Extramural (103):
- Contribution
- Clinical Trial
- Cancer Center
- Digestive Disease
- Learning Resources
- Other External
- Research Affairs
- Endowment Distribution
Date Controls

Grant Accounting has controls associated with date fields on the award, project and task levels.

- **Pre-Award Date**: Set at award level. Allows expenditures to be posted before the award start date, if pre-award costs are allowed by sponsoring agency. Departmental authorization to assume risk of any unreimbursed costs is required.

- **Start Date**: The expenditure item date associated with expenditure cannot be before the award, project or task-end date, unless a pre-award date is set at the award level.

- **End Date**: The expenditure item date associated with expenditure cannot be after the award, project or task end date. The expenditure item date is the date the expenditure was incurred (e.g. invoice date, delivery date, date of service). An expenditure item date is required on all expenditure transactions posting to awards, projects and tasks.

- **Close Date**: The system date (i.e. posting date) at the award level must be before the close date for the expenditure. The close date is usually set at ninety days after the end date.

Budgetary Controls

Grant Accounting provides budgetary control (funds control) at the Award, Task, Resource Group or Resource level. Budgetary controls can be Absolute, Advisory or None. Budgetary controls are enforced when requisitions, labor distributions, and journal entries are processed. Grant accounts will be established with Award, Task and selected Resource Group controls as Absolute. Budgetary controls can be changed to Advisory by Sponsored Programs staff in certain situations. Controls will be returned to Absolute as soon as the funding issue is resolved.

Expenditure Type Controls

Allowed Cost schedules and Transaction Controls are features in Grant Accounting that limit the Expenditure Types available to Tasks.

Allowed Cost schedules limit the Expenditure Types available to each Award Type. Within Restricted Awards, additional Allowed Cost schedules exist for Federal, State, Non-Profit and For-Profit awards. Only Expenditure Types that exist in an Allowed Cost schedule will be available in Purchasing and Labor Distribution systems.

Transaction Controls can be established by Sponsored Programs based on the specific regulations and the budget associated with an individual award. Transaction Controls further limit the Expenditure Types available to a specific Task.
GRANTS END-USER INQUIRY

**Navigation Path:** MCW Grants End-User Inquiry

Grant Accounting Inquiries enable end users to quickly review actual and commitment transactions, invoices, and budget data at the award, project, or task level. There are two primary status inquiries plus other inquiry options.

- **Award Status:** To view award information consolidated at the Award level.
- **Project Status:** To view project information consolidated at the Project level.
- **Other Inquiries:** To view more specific information related to budgets, expenditures and invoices issued.

**Award Status Inquiry**

**Navigation Path:** MCW Grants End-User Inquiry > Award Status > Find Award Status

To query by Award, navigate to Find Award Status screen by double clicking on Award Status. The following screens will appear:
Award Status Overview

Depending upon the information needed, criteria can be entered in multiple fields and/or sections to narrow the search. Most queries will be by Award Number.

- **No Selection:** A blind query will return all awards an individual has security to view.

- **Award section:** Query by Award Number, Type or Organization. Querying by Number provides a specific award to be viewed, whereas querying by Type (i.e. Restricted Award, Program Development) or by Organization (i.e. cost center) provides all awards meeting the specified criteria.

- **Key Member** section: The Principal Investor (PI) is always identified as a Key Member. Querying by Key Member name shows all awards assigned to an individual. It is best to query by Name rather than by Number.

- **Funding Source** section: Querying by Name enables a single funding source (sponsor) to be viewed (i.e. NIH Cancer Institute).

Award Status Procedure

To view an award status, complete the following steps:

1. Enter search criteria in the Find Award Status screen.
2. Click Find button. The Award Status screen appears.
3. Scroll across the screen to view information on the Award Status screen.
4. To start over, click the Close button on the Award Status screen and then the Clear button on the Find Award Status screen.
Award Status Button Descriptions

- **Award Inquiry** button: Provides detail award information (i.e. Start/End/Close Dates, Purpose, Organization, Funding Source, Award Type, Status & Funding Summary).
  - Click on **Funding Summary** button to view Projects and Tasks funded by the Award.
• **Invoice Review** button: Provides a list of invoices issued and collection status. Payments due on Restricted Awards and Professional Fee Contract award types are invoiced. Other award types are invoiced only if the external sponsor requires an invoice to make payment.

  − Select an invoice and click the **Lines** button to view line and expenditures invoiced.

  − Select an invoice and click the **Open** button to view Invoice and Payment details.
The Receivable tab on the Invoice form shows payments applied against the invoice. Converted invoices will not show payment details.

- **Actuals** button: Provides expenditure item details including data, amount, reference (i.e. purchase order #). No drilldowns are available. Allows inquiry on multiple projects within the same award.
• The following **Expenditure Item Details** screen appears when entering the data in the **Find Expenditure Items** screen and clicking the **Find** button:

![Expenditure Item Details View](image1)

- **Cost Totals** button:
  
  Click **Totals** button for **Cost Totals**.

• **Commitments** button: Indicates dollars encumbered on specific requisitions, purchase orders and accounts payable invoices. System calculates and displays Indirect Cost to be earned when commitment becomes expenditure. Allows inquiry on multiple projects within the same award.

![Expenditure Items Commitments View](image2)

**NOTE:** Scroll across to view additional details.
- **Project Status** button: Shows projects associated with the award and total data. Actuals and Commitments buttons provide data as discussed above for a single project.

To see totals for each task associated with the Project, click on the **Task Status** button on the **Project Status** screen. The following screen appears:
Project Status Inquiry

**Navigation Path:** MCW Grants End-User Inquiry > Project Status > Find Project Status.

To query by Project Status, navigate to Find Project Status screen by double clicking on Project Status. The following screens will appear:

![Project Status Inquiry Screenshots]

**Project Status Overview**

Depending upon the information needed, criteria can be entered in multiple fields and/or sections to narrow the search. Most queries will be by **Project Number**.

- **No Selection:** A blind query will return all projects a user has security to view.

- **Project section:** Typical queries will be by **Number, Type or Organization**. Querying by Number provides a specific project to be viewed, whereas querying by type (i.e. Restricted Award, Program Development) or by Organization (i.e. cost center) provides all projects meeting the specified criteria.

- **Key Member section:** The Principal Investor (PI) is a Key Member. Querying by a Key Member will allow users to view all projects assigned to a PI. It is best to query by Name rather than Number.

- **Classification section:** Not available.

- **Customer section:** Not available.
Project Status Procedure

To view the project status, complete the following steps:

1. Enter search criteria in the Find Project Status screen.
2. Click Find button. The Project Status screen appears.
3. Scroll across the Project Status screen to view all information.
4. To start over, click the Close button on the Project Status screen. Then click the Clear button on the Find Project Status screen to begin another search.

See button descriptions below.

Project and Task Status buttons are most useful at the Project level.
Project Status Button Descriptions

- **Commitments** button: Indicates dollars encumbered on specific requisitions, purchase orders and accounts payable invoices. System calculates and displays Indirect Cost to be earned when commitment becomes an expenditure.

- **Project** button: Provides Project Details, Type, Start and End Dates, Description, Short Name, Organization and Status.

- **Resource Status** button: Provides summarized information for all Tasks related to the Project. Can compare budget and actuals and view balance available at the resource level. Resources can be expanded to view actuals and commitments.

Items that have a plus (+) sign indicate more information is available.
- **Task Status** button: Provides budget, actual and commitments at the Task level.

- **Commitments** button: Indicates dollars encumbered on specific requisitions, purchase orders and accounts payable invoices. System calculates and displays Indirect Cost to be earned when commitment becomes an expenditure.

- **Actuals** button: Provides detail on individual expenditure transactions, including drilldown to Accounts Payable and Purchasing information. All transactions or selected transactions can be viewed.

- **Task** button: Provides task details, including Task Manager, Task Name, Organization, Start/End Dates and Description.

- **Resource Status** button: Provides budget, actual, commitment and available balance information. Provides detail of open commitments and actual expenditure transactions, including drilldown to Accounts Payable and Purchasing systems.
Awards Budget:

**Navigation Path:** MCW Grants End-User Inquiry > Award Budgets.

To view budget history and records:

1. Enter Award Number on the Award Budgets screen.
2. Click Project Number LOV to populate the Find Budget section.
3. Click Find Draft button.
4. The Draft Budget and Totals sections populate.
5. Click the History button to view all historical budgets.
6. Click Details and then Budget Lines buttons to find budget information by Resource.
Expenditures

**Navigation Path:** MCW Grants End-User Inquiry > Expenditures > Expenditure Inquiry > Actuals.

Provides expenditure detail by project with drilldowns to Cost Distribution (GL posting data) and Accounts Payable Invoice information. From Accounts Payable system, a further drilldown to Purchasing is available.

1. Enter the **Project Number**.

2. Click **Find** button. Several search values, including supplier name, are available.

3. The **Project Expenditure Items** screen appears.

4. Scroll across the screen to view other fields.

5. Click **Totals** button to view transaction totals.

6. Select a line item and click the **Item Details** button to view the **Item Details** screen.

- Select **Cost Distribution Lines** to view GL distribution and GL posting period.

- For Accounts Payable transactions, select **AP Invoice**. Payment information can be viewed. Further drilldowns, invoice, supplier and purchase order details, are available.

- Click **OK** button.

- Selected screen will appear.
Cash Receipts Inquiry

**Navigation Path:** MCW Grants End-User Inquiry > Award Status > Find Award Status > Award Status > Award Inquiry.

Contribution, Other External, Clinical Trial, Endowment and Scholarship award types receive cash receipts for gifts, contractual payments, registration fees, sales and services and other miscellaneous purposes. Cash receipts can be viewed as Installments.

To view Installments, navigate to Award Status > Find Award Status > Award Status > Award Inquiry and view Installments tab. Cash receipts are referenced with the payor check number, the accounts receivable batch number, the deposit date and payor name. Query functionality (F11/ [Ctrl] + [F11]) can be used to search for a specific check. The check amount is displayed by scrolling across the screen.
Overview

Grant Accounting reports allow end users to run updated information on transactions processed and balances available throughout the month. The general ledger cost center security, which is linked to the grant organization at the award and task level, will ensure that only data the end user has security to view is returned. If an end-user does not have access to all cost centers within a department or division, summarized reports may not be complete. This security feature will need to be considered when using the report data.

The reports are available to individuals with access to the Grants End-User Inquiry responsibility by choosing Reports > Run from the menu. When running Grant reports, it is important to enter Grant Award, Project or Task parameters for the specific grants to be viewed. This will ensure the reports run as efficiently as possible. A description of each report and a listing of the available parameters are discussed in this section:

- MCW Award Listing Report
- MCW Grant Activity Summary Report
- MCW Grant Expenditure Detail Report
- MCW Grant Receipt Detail Report
- MCW Sponsored Activity Cost Report
- MCW Grant Open Commitment Report
Navigation to Request Reports

The following is a brief review of how to use the Find Requests window. Complete details regarding Requests (Reports) can be found in the Navigation section.

The Requests window can be accessed in two ways. Navigate to the window by selecting View > Requests from the menu bar. Requests are also an item on the Grant Accounting Navigator window.

1. Select Requests from the View menu.
2. The Find Requests window appears.
3. Click on the Submit a New Request button.
4. Click Single Request.
5. Click OK.
6. Click on LOV in the Name field and the following list of reports will appear:
7. Choose the specific report you would like to run and click OK.

8. Enter the specific Parameters and click OK.

9. Click Submit.

10. Monitor the request from the Requests window. Click the Refresh Data button to update the screen.

11. View Output of the requests when it is completed. Be sure to scroll down to view entire report.

12. Print report.
MCW Award Listing Report

This report displays a list of awards and projects and related data elements, such as principal investigator (award manager), funding source (sponsor), start date, and end date.

- The report can be organized by award manager, funding source or award number. The default value is award manager.

- The report can display awards and projects (All) or awards only. The default value is All.

- Numerous other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  
  o Funding Source – to narrow a search to a particular sponsoring agency

  o Funding Source % - to narrow a search to multiple sponsoring agencies by using the % sign to query (e.g. NIH% will return all NIH institutes)

  o Award or Project Status – to narrow search to include only open (active/approved) or closed awards or projects

  o Award or Project or Task Organization – to narrow a search by GL cost center

  o Award or Project or Task Manager – to narrow a search to a specific principal investigator

  o Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)

  o Award or Project or Task Start and End Dates – to narrow a search based on the dates of activity
### Grant Accounting Reports

The image shows a user interface with a form for generating Grant Accounting Reports. The form includes fields for selecting various details such as:

- **Sorted by**: Award Manager
- **Display**: Award Manager
- **Beginning Department**:
- **Ending Department**:
- **Beginning Division**:
- **Ending Division**:
- **Beginning Award Number**:
- **Ending Award Number**:
- **Funding Source**:
- **Funding Source %**: NIH
- **Funding Source Award Number**:
- **Award Status**:
- **Award Organization**:
- **Award Manager**:
- **Award Type**:
- **Beginning Award End Date**:
- **Ending Award End Date**:
- **Beginning Award Close Date**:
- **Ending Award Close Date**:
- **Billing Name**:
- **Beginning Project Number**:
- **Ending Project Number**:
- **Project Status**:
- **Project Manager**:
- **Project Organization**:
- **Beginning Project End Date**:
- **Ending Project End Date**:
- **Task Organization**:
- **Task Manager**:
- **Beginning Task End Date**:
- **Ending Task End Date**.
MCW Grant Activity Summary Report

This report displays budget, actual, open commitment and available balance amounts for a single task, summarized by either expenditure category (summary) or expenditure type (detail). The actual data is shown for the current period-to-date, fiscal year-to-date and life-to-date time periods. The report also displays various data elements at the award, project and task level.

- The Period by GL Date determines the “through period” for the current, fiscal year and life-to-date budget and expenditure amounts. Open commitment data is current. The period defaults to the current open period.

- The Report Type determines whether data is summarized by expenditure category (salary, supplies) or detailed by expenditure type (530100 staff salaries). The default selection is Detail.

- The Display Current Activity Only parameter allows a range of reports to be run and only those reports with current month expenditure transactions are generated.

- The report can be run for the entire department or division or for a specific award number or task number.

- Numerous other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  - Funding Source – to narrow a search to a particular sponsoring agency
  - Funding Source % - to narrow a search to multiple sponsoring agencies by using the % sign to query (e.g. NIH% will return all NIH institutes)
  - Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)
  - Award or Project Status – to narrow search to include only open (active/approved), closed awards or projects
  - Award or Project Manager – to narrow a search to a specific principal investigator
  - Task End Dates – to narrow a search based on the dates of activity
MCW Grant Expenditure Detail Report (End User)

This report displays actual expenditure detail by transaction.

- Parameters for the General Ledger segments of Company, Cost Center, Natural Account, Fund, Activity, Department and Division are available.

- The GL start and end date or the expenditure item start and end date can be specified. Data exists as far back as Jul-94 or to the grant inception date. The GL dates are most useful.

- The Expenditure Type parameter allows a selected expenditure type or a range of expenditure types to be selected.

- The report can be run for the entire department or division or for a specific award number or task number.

- Numerous other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  - Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)
  - Award or Project Status – to narrow search to include only open (active/approved) or closed awards or projects
  - Award or Project or Task Manager – to narrow a search to a specific principal investigator
  - Task End Dates – to narrow a search based on the dates of activity
  - The Report Group function is not available to end users
Run this Request...

Name: MCW Grant Expenditure Detail Report (End User)

Parameters:

- Page Break: Yes
- Sorting: TASK
- GL Date From
- GL Date To
- Expenditure Item Date From
- Expenditure Item Date To
- Expenditure Type From
- Expenditure Type To
- Department From
- Department To
- Division From
- Division To
- Fund
- Transaction Source
- Award Number From
- Award Number To
- Funding Source Award Number

- Award Type
- Award Status
- Award Manager
- Project Number From
- Project Number To
- Project Number
- Project Status
- Project Manager
- Task Number From
- Task Number To
- Task Number
- Task Manager
- Task End Date From
- Task End Date To
- Report Group
- PO Number From
- PO Number To
- Supplier

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Reports
MCW Grant Receipt Detail Report

This report displays actual cash receipt detail by transaction.

- The Report Type determines whether data is summarized by revenue type (470200 Sales and Service) or detailed with a line item for each receipt. The default selection is Detail.

- The GL start and end date or the receipt item date can be specified. Data exists as far back as Jan-04. The GL dates correspond to the day of deposit. The Receipt Item Date reflects the date on the check that was deposited.

- The Revenue Type parameter allows a selected revenue type or a range of revenue types to be selected.

- Parameters for the General Ledger segments of Department and Division are available.

- The report can be run for the entire department or division or for a specific award number or task number.

- Numerous other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  - Funding Source – to narrow a search to a particular sponsoring agency
  - Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)
  - Award or Project Status – to narrow search to include only open (active/approved) or closed awards or projects
  - Award or Project or Task Manager – to narrow a search to a specific principal investigator
  - Task End Dates – to narrow a search based on the dates of activity
  - The Report Group function is not available to end users
MCW Sponsored Activity Cost Report

This report displays summarized Direct and F&A cost data by task.

- The report can be organized by service type (purpose) or sponsor type. The default value is sponsor type.

- The GL Date From and To and the expenditure item data from and to can be specified. The GL dates are most useful.

- The report can be run for the entire department or division or for a specific award number or task number. Up to three funds can be selected.

- Numerous other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  - Funding Source – to narrow a search to a particular sponsoring agency
  - Award or Project Status – to narrow search to include only open (active/approved) or closed awards or projects
  - Award or Task Organization – to narrow a search to a specific cost center
  - Award or Project or Task Manager – to narrow a search to a specific principal investigator
  - Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)
  - Award or Task End Dates – to narrow a search based on the dates of activity
  - Expenditure Type – to narrow based on a specific expense range
  - Task Service Type – to narrow a search to a specific service type (e.g. Research)
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Reports
MCW Grant Open Commitment Report

This report displays outstanding open commitments by task.

- The commitment data from and to dates or the commitment GL dates can be specified to narrow the data displayed. The data includes commitments open as of the current date only. Retroactive commitment data is not available.

- Parameters for the General Ledger segments of Department and Division are available. Expenditure Organization (cost center) and Expenditure Type (natural account) can be specified.

- Several other parameters can be entered to narrow the search. Parameters that are particularly useful are:
  - Funding Source – to narrow a search to a particular sponsoring agency
  - Funding Source % – to narrow a search to multiple sponsoring agencies by using the % sign to query (e.g. NIH% will return all NIH institutes)
  - Award or Project Status – to narrow search to include only open (active/approved) or closed awards or projects
  - Award or Task Organization – to narrow a search to a specific cost center
  - Award or Task Manager – to narrow a search to a specific principal investigator
  - Award Type – to narrow a search to a specific grant type (e.g. Restricted Award or Program Development)
  - Award or Task End Dates – to narrow a search based on the dates of activity
  - Task Service Type – to narrow a search to a specific service type (e.g. Research)
  - The Report Group function is not available to end users