Grants Management Analysis

FI_GM_310

Prerequisites

• Prerequisites
  • UK_100  – SAP Awareness & Navigation
  • FI_200  – Finance Overview
Course Content

• Introduction
• Unit 1 – Master Data
• Unit 2 – Reporting
• Course Summary

Learning Objectives

• You will be able to explain:
  • Master data
  • Key terminology

• You will be able to:
  • Display Master Data
  • Display Budgets
  • Run reports
Introduction to Grants Management

- Grants Management is a module designed to provide UK with an integrated tool to:
  - Plan, budget, and record all funding related to sponsored projects
  - Prevent the charging of unallowable costs
  - Bill and record sponsor amounts
  - Record and report all related costs, revenues, and required statistical information
Unit 1 – Master Data

- Display Grant/WBS Elements
- Understand BudRules
- Understand AVC (AVailablity Control)

Display Grants

Grants can cover project costs partially or in total.
- It has a limited life cycle, split into phases, indicated by a status in GM as follows:
  - *Award; Expected*: The sponsor has indicated that the grant will be approved, but the fully executed award has not been received.
  - *Award; Award*: The sponsor approves the grant and a fully executed award is received.
  - *Award; 30 days to End Date*: The award is 30 days from expiring, the award is closed to new commitments which must go through UK’s Purchasing Department.
  - *Award; Ended*: The award has expired, but has not been moved to closing status.
  - *Grants must be in Award status in order to post charges. Charges will not post to grants in Closing status.*
**Display Grants**

- Use transaction GMGRANTD to display a grant
Grant Master Data – By Tab (1)

- The **General tab** contains important information like the sponsor, the grant value and the project period of the grant.
- The **Address tab** contains the address information for the department at UK.
- The **Responsibilities tab** contains all responsible persons and/or positions associated with the administrative, business or technical aspects of this grant.
- The **Reference tab** contains the external sponsor reference numbers, Catalog of Federal Domestic Assistance (CFDA) numbers, letter of credit numbers and internal reference numbers associated with this grant.

Grant Master Data – By Tab (2)

- The **Posting tab** contains posting activity types and allow the user to determine if all or specific postings are blocked on this grant.
- The **Dimensions tab** contains both external and internal funds used to record expenses and revenues associated with this grant. The sponsored class section displays information about how the grant will be budgeted. The sponsored class section also details whether the sponsored classes will be relevant for recording facilities and administrative costs associated with the grant.
Grant Master Data – By Tab (2)

- **External Fund** – where Sponsor expenses are captured for billing purposes.
- **Internal Fund (RES UKRF)** – where F&A expenses are captured for billing purposes.
- **Internal Fund (MED CTR COST SHARE)** – where cost share expenses are captured for billing purposes.

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001.10021.00</td>
<td>Internal – RES UKRF</td>
</tr>
<tr>
<td>001.10022.00</td>
<td>Internal – MED CTR COST SHARE</td>
</tr>
<tr>
<td>001.10030.00</td>
<td>External – Other Uses SP–UKRF</td>
</tr>
</tbody>
</table>

Grant Master Data – By Tab (3)

- The **Overhead Costs** tab contains the rule used to record the Facilities and Administrative Costs (F&A costs), as well as the validity dates for each rate. If the overall F&A costs are capped for this grant, this will display in the first overhead cost limit section of the screen. If the F&A costs are capped for specific sponsored classes, this will be displayed in the second overhead cost limit section of the screen.
Grant Master Data – By Tab (4)

- The **F&A Info** tab contains all information relevant for the calculation of the F&A rate. Shows whether or not project is on-campus and whether UK is receiving the full overhead amount.
- The **Reporting** tab contains all information required for external and internal reporting. Gives the date of the final fiscal report.
- The **Cost Share Data** tab contains the cost share method, validity dates, associated cost centers, reporting frequency and reportable information.
- The **Award Data** tab contains all the years for the award and the award amount for each year. It shows you the Budget Rule or BudRule.

Display Grant Master

Do Unit One Review Questions

Display Grant – GMGRANTD
**Key Terminology**

- **WBS Element** – Unique number for each Grant; previously referred to as the account number. Costs are posted to Grants using WBS Elements.

- **G/L Account** – Code that identifies the specific expenditure; previously referred to under FRS as an object code.

- **Sponsored Class** – a grouping of expenses used for financial reporting. A Sponsored Class can represent a single G/L account or a group of G/L accounts.

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**Budgeting**

**BudRule 9**

Primarily used for industry funded fixed-price awards

- E500000 – Direct Expenses
- E590020 – F&A Costs
Budgeting

BudRule 5
Primarily used for state agency and foundation sponsors

- E510000 – All Salary & Benefits
- E530010 – Travel (all)
- E530130 – Consultants
- E530170 – Train Participants
- E530200 – Subaward ≤ $25K
- E530201 – Subaward > $25K
- E530300 – Direct Expenses
- E550000 – Equipment
- E590020 – F&A Costs

Budgeting

BudRule 4
Used for all federal awards, including flow through

- E511000 – Direct Salaries & Benefits
- E513000 – Student Salaries & Benefits
- E530011 – Travel – Domestic
- E530033 – Travel – Foreign
- E530040 – Travel – Student
- E530130 – Consultants
- E530170 – Train Participants
- E530200 – Subaward ≤ $25K
Budgeting

BudRule 4 Continued

E530201 – Subaward > $25K
E530300 – Direct Expense
E534040 – Rent/Lease Land & Equipment
E534041 – Rent/Lease – Building
E536120 – Patient Care
E537010 – Fellow/Trainee Stipend
E537030 – Trainee Tuition/Fees
E550000 – Equipment
E590020 – F&A Costs

Sponsored Class – GMCLASS

• Relationship of the sponsored class to the budget is dependent upon the Budget rule assigned to the grant
Sponsored Classes

• The budget for the account must have available dollars in the Sponsored Class which contains the g/l account. To find this Sponsored Class you need to use the BudRule Crosswalk. That Crosswalk is available on the following web sites:
  
  www.research.uky.edu/ospa

  www.uky.edu/EVPFA/Controller/spahome

  www.uky.edu/IRIS/Financials

Sponsored Classes

• There is a spreadsheet located on OSPA’s website that gives you the g/l account roll up into Sponsored Class. The first three columns show the Sponsored Class by budget rule. The Sponsored Class may be different for different BudRules!

http://www.rgs.uky.edu/ospa/resources/sponsoredclass.xls
Availability Control

What is Availability Control (AVC)?
Availability Control is a mechanism within SAP that ensures compliance with grant budgeting policies.

How it work?
Charges will not post unless there are sufficient funds available in the appropriate sponsored class. If the entire grant is over budget or the grant has ended, charges will not post to the grant.

Tools in Part 2 of this presentation:
IRIS Production: GMAVCOVRW – Use the variant /UKDefault

- This shows the budget by Budgeted sponsored classes and thunderbolts if the item is over-budget

Availability Control

BudRule Crosswalk – available on the following web sites
http://www.research.uky.edu/ospa/
http://www.uky.edu/EVPFA/Controller/spahome/
http://www.uky.edu/IRIS/Financials
Unit 1 – Summary

You are now able to:

• Display Grant/WBS Element
• Find the BudRule
• Find the correct Sponsored Class for an expense

Unit 2 – Reporting

• Business Warehouse (BW)
  • Grant Ledger Sheets
    • PI Summary Exec Summary - List of accounts by responsible person id
    • PI Summary – Summary of a grant’s expenditures by sponsored class

• IRIS/SAP
  • Master Data Index for Grant (S_ALN_01000079)
  • Grants Master – Display (GMGRANTD) – Budget Overview
  • Overview of GM AVC Values (GMAVCOVRW )
  • Annual Budget vs. Commitment/Actual Line Item (S_ALN_01000003)
  • Grants Management: Line Item Display (S_PLN_16000269)
  • Lookup Responsibility for Grant (ZCM_LOOKUP)
  • Scopes for Prime Grant (ZPRIME)
  • Purchase Order by Account Assignment (ME2K)
Grants Management Analysis

BW – Grant Ledgers

Grants Management Analysis 29

BW Grant Ledger Sheets

Click on an option to see its subcategories.
- First, choose FI Ledger Sheets or FI Financial Accounting
- Then, choose Grants Management
Fiscal period is the month, written in terms of 3 digits, within the Fiscal Year. Since UK runs July to June, 007 = January. A Fiscal Year will include months from 2 different calendar years: 001/2008 = July 2007, and 012/2008 = June 2008.

In all capital letters, enter the AD ID of a responsible person.
To see a prime account, enter the 10 digit grant number in the "Grant" Field. To see a summary of a prime and its scope accounts, enter ten zeros then the grant number in the "Prime Grant" Field.

The current setting in Sponsored Class will show expenses borne by both sponsor and the university (cost share). You may exclude cost share data from this report and generate a table that only includes direct charges to the sponsor’s funds. To do so, in the "Fund" Field, select an asterisk from the drop down box, then type "001189*" in the field box (this will select all the cost share funds), then scroll over and change the "include" to "exclude" in the drop down box.

<table>
<thead>
<tr>
<th>Grant Ledger – PI Summary</th>
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<tbody>
<tr>
<td><strong>Grant Ledger – PI Summary</strong></td>
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<td><strong>FI_GM_310 17</strong></td>
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<table>
<thead>
<tr>
<th>General Ledger – PI Summary</th>
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<td><strong>FI_GM_310 34</strong></td>
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AVC roll up for BudRule 4

Federal and Federal Flow Through

Budget Rule 4

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>AVC Checking</th>
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</thead>
<tbody>
<tr>
<td>$11000</td>
<td>Direct Salaries &amp; Benefits</td>
<td>$110000 Direct Expenses</td>
</tr>
<tr>
<td>$13000</td>
<td>Student Salaries &amp; Benefits</td>
<td>E5300200 Sub-contract &lt; $25K</td>
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<tr>
<td>530011</td>
<td>Travel - Domestic</td>
<td>E530201 Sub-contract &gt; $25K</td>
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<tr>
<td>530003</td>
<td>Travel - Foreign</td>
<td>E534040 Rent/Lease Land/Eqp</td>
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<td>530130</td>
<td>Consultants</td>
<td>E534041 Rent/Lease - Bldg</td>
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<tr>
<td>530170</td>
<td>Train Participants</td>
<td>E536120 Patient Care &amp; Support</td>
</tr>
<tr>
<td>530200</td>
<td>Sub-contract &lt; $25K</td>
<td>E550000 Equipment</td>
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<tr>
<td>530201</td>
<td>Sub-contract &gt; $25K</td>
<td>E590020 F&amp;A Costs</td>
</tr>
<tr>
<td>530300</td>
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<tr>
<td>534040</td>
<td>Rent/Lease Land/Eqp</td>
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<tr>
<td>534041</td>
<td>Rent/Lease - Bldg</td>
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<tr>
<td>536120</td>
<td>Patient Care &amp; Support</td>
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<tr>
<td>550000</td>
<td>Equipment</td>
<td></td>
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<tr>
<td>559020</td>
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AVC roll up for BudRule 5

State and Foundations

Budget Rule 5

<table>
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<tr>
<th>Code</th>
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<tbody>
<tr>
<td>E51000</td>
<td>All Salary &amp; Benefits</td>
</tr>
<tr>
<td>E530010</td>
<td>Travel - All</td>
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<tr>
<td>E530130</td>
<td>Consultants</td>
</tr>
<tr>
<td>E530170</td>
<td>Train Participants</td>
</tr>
<tr>
<td>E530200</td>
<td>Sub-contract &lt; $25K</td>
</tr>
<tr>
<td>E530201</td>
<td>Sub-contract &gt; $25K</td>
</tr>
<tr>
<td>E530300</td>
<td>Direct Current Expenses</td>
</tr>
<tr>
<td>E550000</td>
<td>Equipment</td>
</tr>
<tr>
<td>E590020</td>
<td>F&amp;A costs</td>
</tr>
</tbody>
</table>

Revised Budget Rule 5

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>E510000</td>
<td>Direct Expenses</td>
</tr>
<tr>
<td>E530200</td>
<td>Sub-contract &lt; $25K</td>
</tr>
<tr>
<td>E530201</td>
<td>Sub-contract &gt; $25K</td>
</tr>
<tr>
<td>E550000</td>
<td>Equipment</td>
</tr>
<tr>
<td>E590020</td>
<td>F&amp;A costs</td>
</tr>
</tbody>
</table>
Availability Control

Additional changes:
• Allowed to overspend Direct Expenses by either 10% or a $1,000 whichever is lower.
• Position Budget Control - encumbrances for payroll will have errors if budget is unavailable at time of encumbrance.

Sponsor specific requirements:
• NSF grants have additional requirements for a budget in training participants.
• Training grants costs for Trainee Tuition/Fees and Stipend will roll to Direct Expense also.
• Federal and federal flow-thru contracts will not roll up to Direct Expense.

Cost Share Budget Rules:
• BudRule is the same as the grant.
• Allowed to overspend by $1,000 overall.

Master Data Index for Grant (S_ALN_01000079)

This transaction code displays basic information on a grant account (WBS element, Department Number, PI’s name, Bud Rule, Project Date, etc.)

This transaction can also be used to create a list of grants by department
Master Data Index for Grant (S_ALN_01000079)

Click on the Dynamic Selections icon to select criteria for the report

Navigate down the list to select Department. Click after all criteria are selected.
Master Data Index for Grant (S_ALN_01000079)

Assure UK’s company code is UK00
Enter the desired Lifecycle Status: You can pull up list of “Award,” “Closing,” or “Closed” accounts.
When generating a list of grants in a department, you won’t enter a grant number.

After you complete the Dynamic Selection process, indicate the desired Lifecycle Status (begins with an I), then click the “Execute” icon.

You will then be returned to the main screen.
To change the display, click on the "change layout" icon, the fourth icon from the right.

This screen appears. You can remove or add columns individually.

Recommended Columns:
- Grant
- Department
- Name of Grant
- Budget Rule
- Sponsor Description
- Pre-Award Date
- Project From Date
- Project To Date
- External Reference
- Functional Area
- Grant Type
- Grant Type Desc
- Lifecycle Stat. Desc
- Fiscal Report Final Date
If you click on the WBS element on this line, it will take you to the GMGRANTD transaction code.

Budget Overview – GMGRANTD

You can see an overview of the budget for a grant by using budget overview. This breakdown should match your PADR.

The grant value should match the "Released" amount.
Budget Overview – GMAVCOVRW

This T code will give you the overall grant balance and allows you to view the balance by sponsored class.

- Click on the “variant” button
  - Delete your name
  - Click on green checkmark
  - Choose “UK default variant”
  - Click on green checkmark
- Make sure the company code is UK00 and the Availability Control Ledger is set to 9k
- Enter grant number (ex. 3046674000)
- Click on “execute” button.
- Expand your folders to reveal sponsored classes.
Availability Control Overview for Grant Objects

GM AVC Overview Report for Ledger 9K

- This t-code shows the account transactions including posting date, GL account, sponsored class and document reference for each expenditure.
- The Selection criteria allows you to choose to report on one grant, a range of grants, a grant group, by sponsored program, sponsor or fund.
- Use variants (described on next slide)

Annual Budget vs. Commit./Actual Line Item (S_ALN_01000003)

- This t-code shows the account transactions including posting date, GL account, sponsored class and document reference for each expenditure.
- The Selection criteria allows you to choose to report on one grant, a range of grants, a grant group, by sponsored program, sponsor or fund.
- Use variants (described on next slide)
**Budget vs. Commit./Actual**

- You can drill down on a transaction. Just click on the Reference Document number.

**Budget vs. Commit./Actual Journal**

You may organize your expenditures either by date (as shown on the previous slide) or group them by Sponsored Class. This helps you pinpoint a particular charge more quickly.

To do this, check the bottom-most button on the T-code S_ALN_01000003 screen before hitting execute; change the button to “By Grant/Fund/Prog/Class.” The resulting report will look like this:
Grants Management Analysis

Use this transaction to view cash receipts on a particular grant.

- Enter the Company Code – UK00
- Enter the Grant number
- Click the Execute Button

Click the "Select Layout" button and choose /SMORGAN (cash on grants)

Select the "Filter" button
We're going to pull columns from the right box into the left "Filter Criteria" box.

1) Choose the **SECOND** occurring Document Type
2) Choose GM Value Type
3) Click on the "Funnel" icon

When this box appears, click on the yellow arrow at the end of the Document Type line.

Then enter DZ, PM, and SB as follows:

Then hit the "Execute" button. Note that Document Type is now filled in and the yellow arrow has a green indicator.

Click on the yellow arrow at the end of the GM Value Type line.

Then enter 57 and 66 in the Single Values Column. When you click "Execute," both types are filled in and both have green indicators by the yellow arrow.
Click the green check mark at the bottom left of this screen.

If the grant was active prior to October 2005, then check the Grant Master to see if there are cash receipts from the legacy system. Go to GMGRANTD.

• Enter the grant number
• Click on the Payment Tab
• If there are cash receipts from the legacy system, it will be coded as Method = ZY and the dollar figure is listed in the amount column as show below.
• The ZY amount will need to be added to the amount from the PLN report to get a cash receipts total

If a department working with clinical agreements would like to verify the cash receipts total with Sponsored Projects Accounting (SPA), contact Sandy Morgan at 7-3662.
Lookup Responsibility for Grant (ZGM_LOOKUP)

This transaction code allows you to look up the person responsible for a particular grant (Research Administrator–OSPA, Business Officer, Financial Administrator–SPA, etc.)

- Type in the transaction code – ZGM_LOOKUP
- Type in the grant number
- Type or select the Responsibility Type
- Click the “execute” button

Scopes for Prime Grant (ZPRIME)

This transaction code gives you a list of the prime and scope accounts for a grant.

- Type in the transaction code – ZPRIME
- Type in the prime grant number
- Click the “execute” button
Displaying Purchase Orders Attached to a Grant (ME2K)

This report will give you information about all Purchase Orders associated with a grant/WBS element.

- From the Favorites Screen, select transaction code ME2K
- In field “WBS Element,” enter your grant/WBS number.  (Example: 3046965300)
- Hit execute.

When paying invoices off of a purchase order, it is important to know the purchase order number.

Summary Tools

- FI_GM_315 Grants Analysis Refresher Course sign up is on-line
- IRIS web-site dedicated to Grants Management
  [http://www.uky.edu/IRIS/GM/](http://www.uky.edu/IRIS/GM/)
- IRIS web-site dedicated to Principal Investigators
  [http://www.uky.edu/IRIS/GM/piresources.html](http://www.uky.edu/IRIS/GM/piresources.html)
- Announcement list serv for principal investigators
- Two-way discussion list serv for announcements and sharing of information
- GM list serv for the latest updates regarding grants
Summary Tools Continued

You are now able to:

- Create a list of department accounts
- Create a list of accounts by responsible party
- Display a budget
- Budget overview
- Display individual items of expense
- Find Purchase Orders and their numbers
Do Unit Two Review Questions

Refer to Exercise Booklet

QUESTIONS??
Course Evaluation

- Click on the IE desktop icon
- The home page on all lab computers should be set to http://myhelp.uky.edu/rwd/html/index.html
- Click on “Course Evaluations”
- Click on the course link – FI_GM_310
- Complete the evaluation and click on “Submit”