

Budget and Expense Review For Principal Investigators and Staff

According to the GWU Policy on Cost Transfers on Sponsored Agreements, “Errors in charging costs to a sponsored agreement should be identified and correction should be initiated within sixty (60) days after posting of the original transaction in order to allow for timely completion of the review process (normally ninety (90) days after posting).” Responsibility for identifying these transactions lies with “Principal Investigators, department chairs and departmental/school fiscal personnel.”

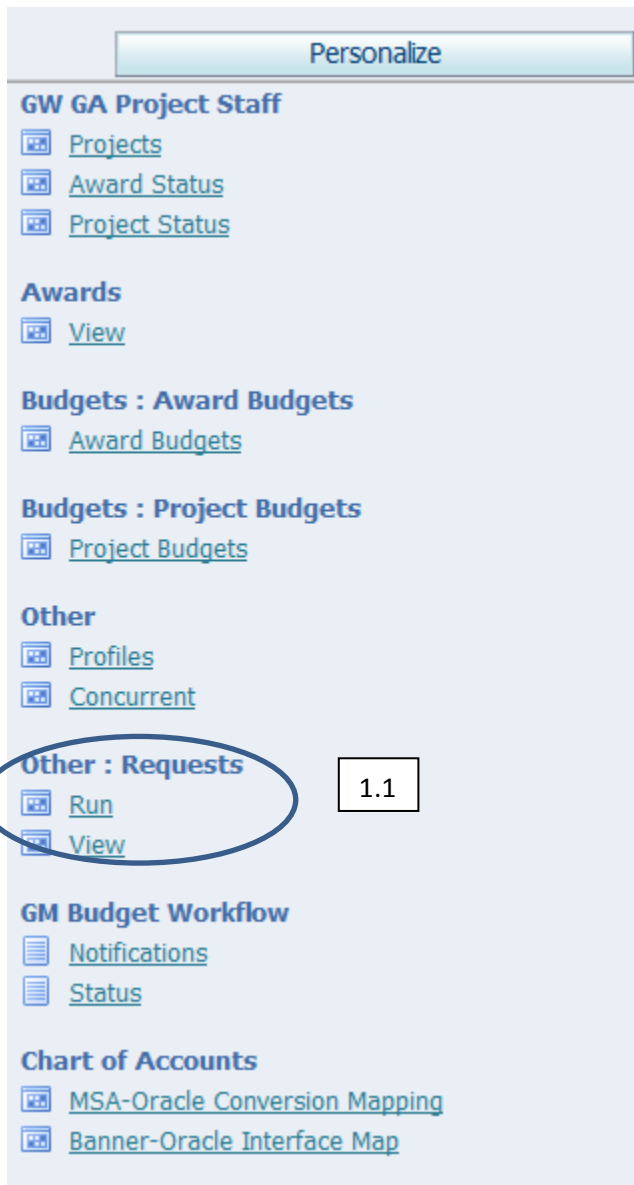
To that end, we recommend reviewing the Detailed Report of Budget Performance (or GM-139, sometimes referred to as the “BPR”) for each award under your responsibility on a minimum of a monthly basis.

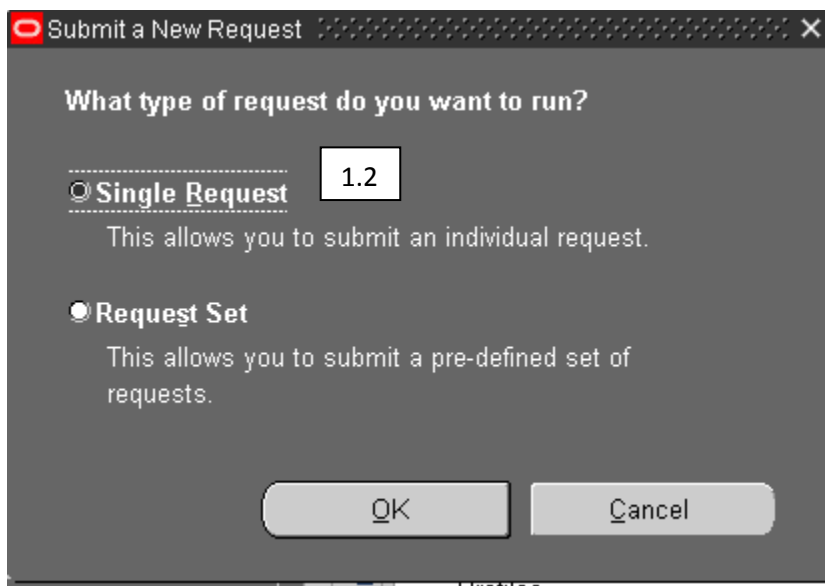
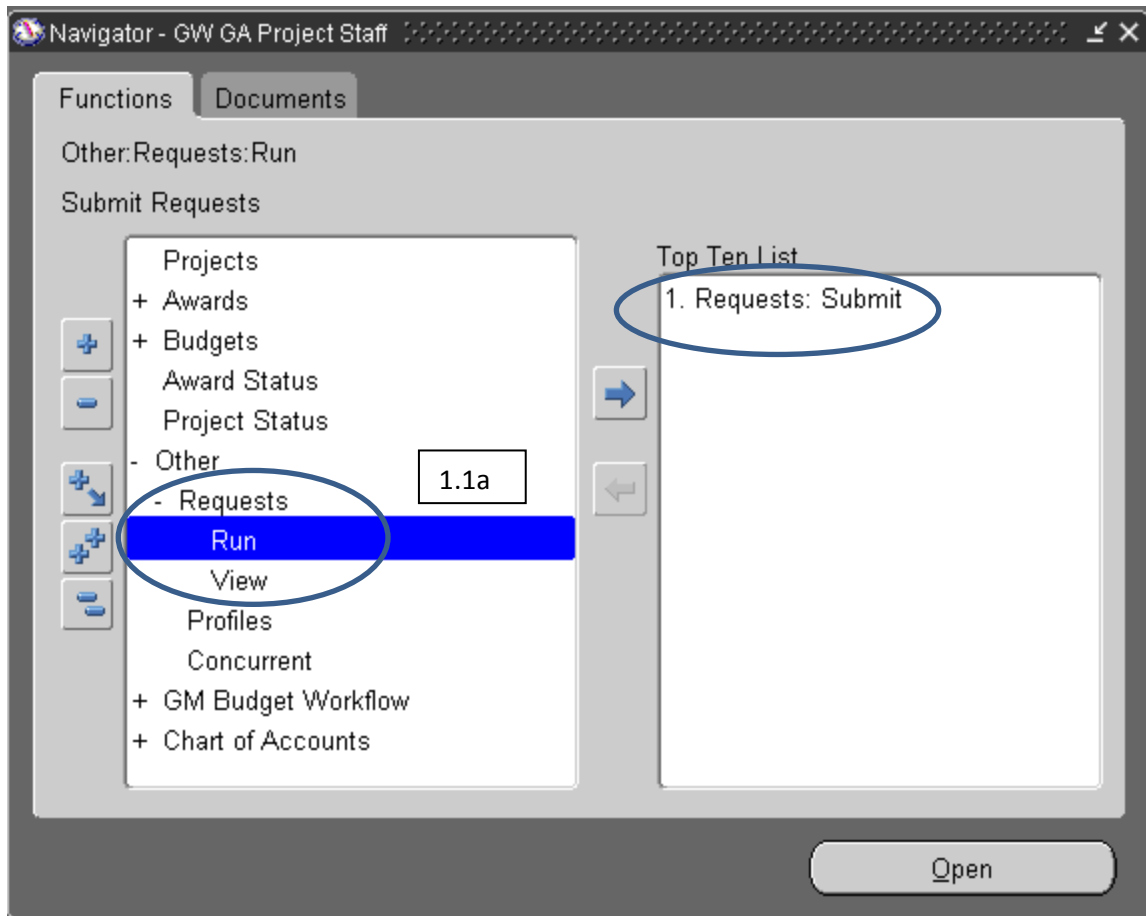
The GM-139 should be reviewed carefully for the following:

- Costs that should not have been allocated to the award (for example: a regular salary charge where the effort has changed; invoices distributed in error; charges not allowable under the sponsored agreement)
- Costs that should have posted to the award that have not appeared.
- Credits that are expected from prior cost transfers or refunds
- Encumbrances that need to be paid or liquidated
- Appropriateness of the account charged/refunded (for example: capitalized expenses, subcontracts, foreign vs. domestic travel)
- Budget changes/appropriateness – has a line of the budget been overspent? Does the budget need to be revised? Is effort for salaries on target for what was proposed?

How to Run the GM-139:

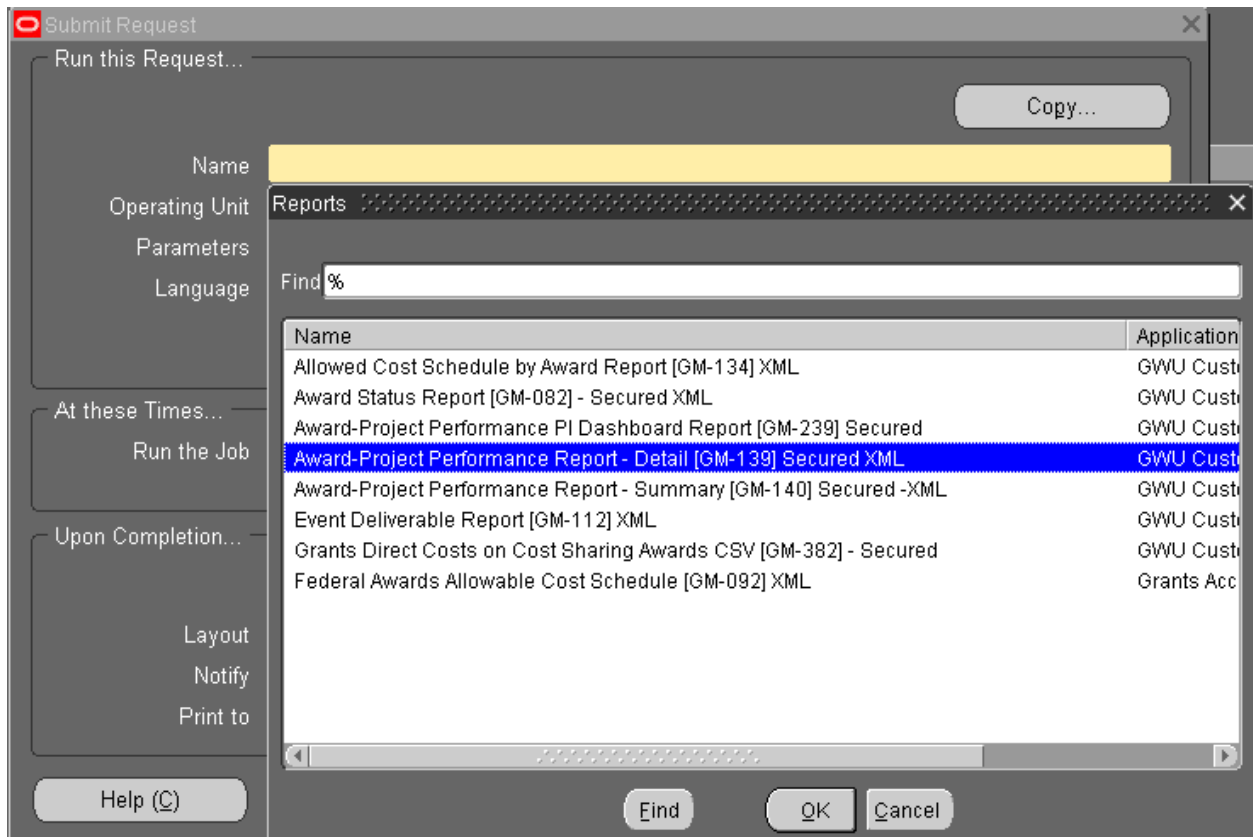
1. Log into the EAS (Oracle) application under your “GA” responsibility (ex: GW GA Project Staff, GW GA PI/Co-PI) and select: Requests: Submit, or Other: Requests: Run, and select “Single Request”





2. Select the GM-139 from the list of Values in the “Name” box:

Note: access to reports varies by responsibility, if you do not have a report available, contact your manager to see if you should have a different responsibility in EAS.



3. In the “Parameters” box, enter the desired parameters for your request. Yellow highlighted fields are required parameters. Others are optional parameters. Assuming a monthly review, this request is being submitted for the prior month’s expenses.

Parameters

Date From (required) 31-Jan-2012

Date To (required) 31-Jan-2012

Data Selection Level (required) AWARD Award-level data selection

Award Status

Organization

Role

Person

Award Number CCNS60008F INVALID AWARD-ARRA-SYSTOLIC BLOOD PRESSURE II

Project Number

Task Number

Expanded Detail Yes

Display Net Zero Transactions Yes

OK Cancel Clear Help

Date From and To: The “dates” here actually refer to a period, so 31-Jan-2011 through 31-Jan-2011 would run the report for the entire month of January.

Data Selection Level: The “Data Selection Level” should equal the parameters you plan to enter for Award, Project, or Task. So Data Selection Level = Award, the award number should be entered. For Data selection level = Project, be sure to enter the Project number. This will not affect the expenditures on the report, but will affect the “funding summary” at the bottom of the report.

Award Status, Organization, Role, and Person: can be left blank unless you are running for all of your awards, or if an administrative person with more access is running the report for someone else.

Award Number, Project Number, Task Number: The report can be run for an entire project, or for a single award or task. If nothing is entered here, the report will return all awards that you have access to.

Expanded Detail: Some AP invoices contain more data than the “short description” can hold. We recommend running for “yes”

Display Net Zero Transactions: We recommend running for “yes” so you don’t miss any credits posted to the award.

Click “OK” on the parameter page when finished.

4. Choose the Layout: The report can be run in a PDF or an Excel template. To run for PDF, simply submit the report. To run for Excel, click the “Options” button:

Submit Request

Run this Request...

Copy...

Name Award-Project Performance Report - Detail [GM-139] Secured XML

Operating Unit

Parameters 31-Jan-2012.31-Jan-2012.AWARD.....CCNS60008F... Yes. Yes

Language American English

Language Settings... Debug Options

At these Times...

Run the Job As Soon as Possible Schedule...

Upon Completion...

Save all Output Files

Layout Award-Project Performance Report - Detail [GM-139] Secured XML

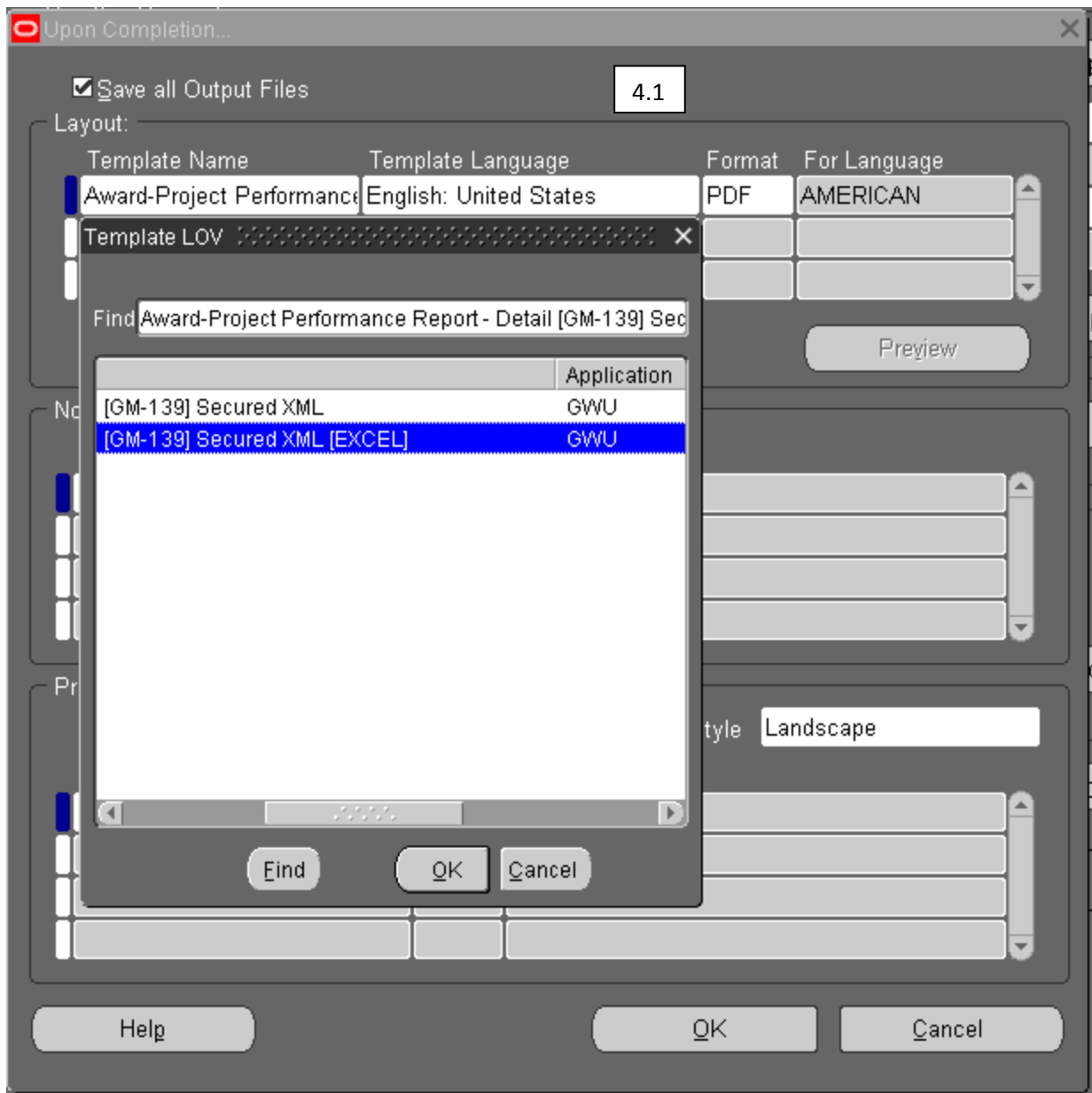
Notify

Print to noprint

Options...

Help (C) Submit Cancel

Under “Template Name” Select the list of values and select the template that says “EXCEL” at the end of the name:



Click OK and back to the Submit Request form

5. Click the "Submit" button at the bottom of the page:

The screenshot shows a 'Submit Request' dialog box with the following fields and buttons:

- Run this Request...**
 - Copy...
 - Name: Award-Project Performance Report - Detail [GM-139] Secured XML
 - Operating Unit: [Empty]
 - Parameters: 31-Jan-2012.31-Jan-2012.AWARD.....CCNS60008F...Yes.Yes
 - Language: American English
 - Language Settings...
 - Debug Options
- At these Times...**
 - Run the Job: As Soon as Possible
 - Schedule...
- Upon Completion...**
 - Save all Output Files
 - Layout: Award-Project Performance Report - Detail [GM-139] Secured XML
 - Notify: [Empty]
 - Print to: noprint
 - Options...
- Buttons: Help (C), Submit (circled in blue), Cancel

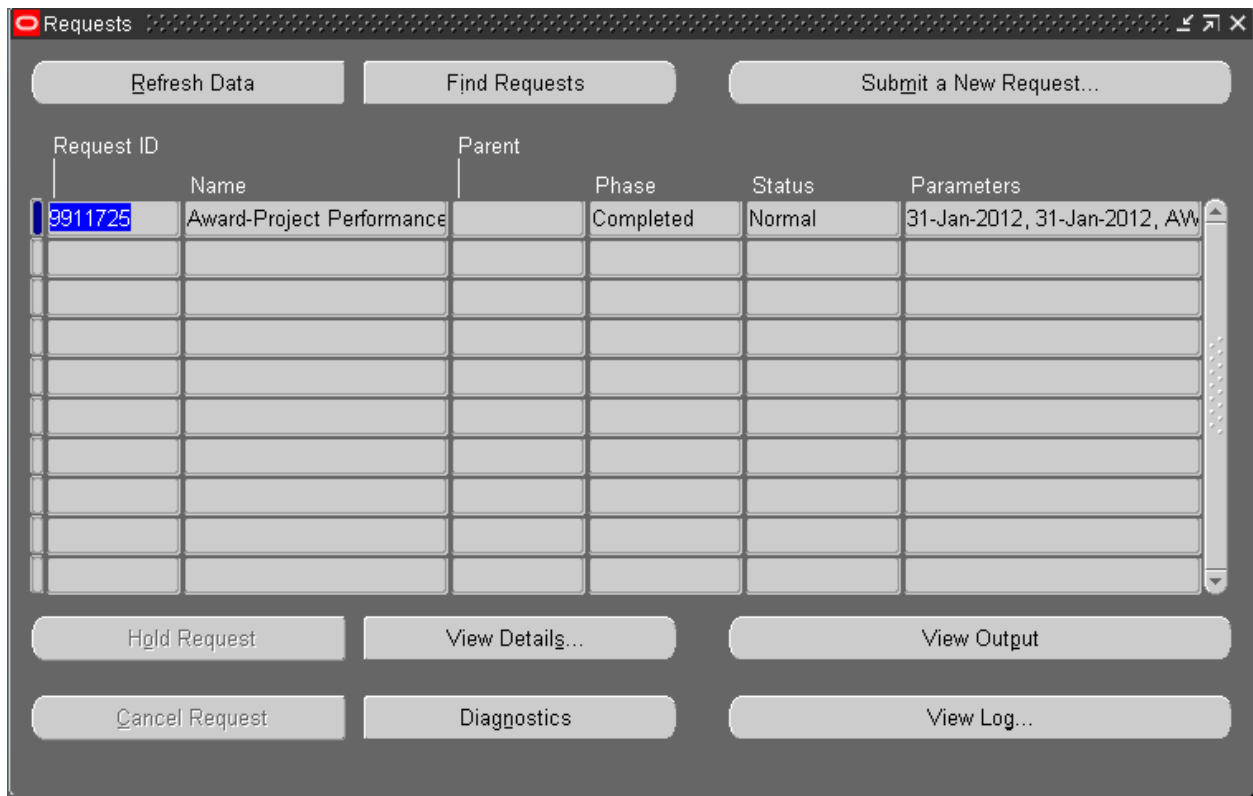
6. Click the "Refresh Data" Button at the top of the page until the request reads: Completed

The screenshot shows a window titled "Requests" with a table of request data. The table has columns for Request ID, Name, Parent, Phase, Status, and Parameters. The first row is highlighted with a blue selection bar. The "Phase" and "Status" cells in this row are highlighted in green. Below the table are several buttons for managing the request.

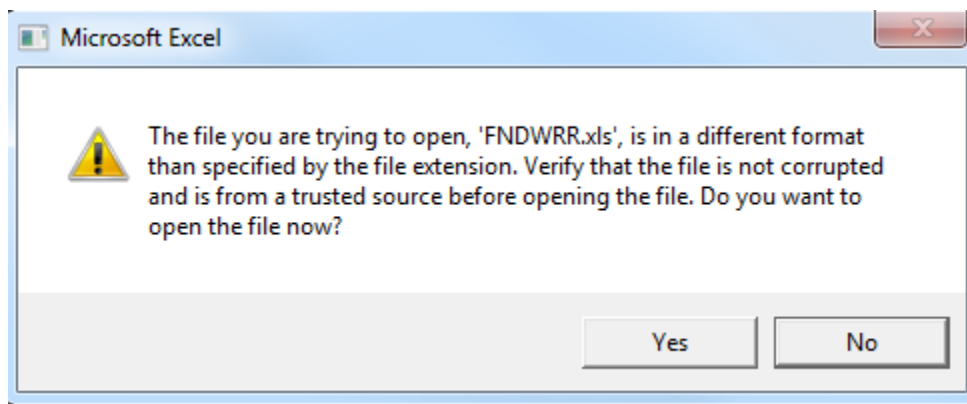
Request ID	Name	Parent	Phase	Status	Parameters
9911725	Award-Project Performance		Pending	Normal	31-Jan-2012, 31-Jan-2012, AW

Buttons: Refresh Data, Find Requests, Submit a New Request..., Hold Request, View Details..., View Output, Cancel Request, Diagnostics, View Log...

7. Click the “View Output” Button to view your report:



Note: Depending on your computer setup and your version of Excel, you may need to say OK or “Yes” to some questions to open the excel version of the report, for example:



Click “Yes” This is just telling you that it is an XML report with an Excel Template.

*If you receive an error that you do not understand, call the help desk for assistance.

Aileen Miller
Financial Systems Support
Last Update date: 8/20/2012

Reviewing the GM-139:

The GM-139 report shows budget, actuals (expenditures), encumbrance (Requisitions and POs), and the Balance/Deficit (Budget minus actuals and encumbrances) by Expenditure Category, divided by expenditure type.

Below the “Opening Balance” line will be the detailed expenditures for the time period in the report parameters.

A Note about Dates: the *PA Date* is the date/period that the transaction was posted to the Grants system. **This is the date that will be used to determine the “90 days” for cost transfers.** The *Expenditure Item Date* is the date the transaction was incurred (so for salaries, the payroll date, for Travel, the date of the trip.)

1. Review your budget amounts and the “Balance Available” column:
 - Is your budget appropriate?
 - Has new funding been allocated properly?
 - Do you have a deficit in any expenditure type?
 - Do you need a rebudget?

2. Review your payroll detailed expenditures.
 - Are each of these employees providing effort toward your award?
 - Has anyone’s effort changed and is an ePAF or redistribution needed?
 - Has effort or salary changed since your proposed effort – is a rebudget needed?

3. Review other expenditures on your report.
 - Are the costs reasonable and allocable to the award?
 - Are they charged to the correct expenditure types? (special attention to be paid to capitalized/non-capitalized expenditures, subcontracts, and foreign vs. domestic expenses)
 - Are there any charges you don’t recognize
 - Are there charges you were expecting that are not on the report?
 - These charges may be in suspense or in funds check failure – check with your SPA if you do not see a charge you were expecting.
 - Are there credits you are expecting to see from a DCF, redistribution, or refund?

A Guide to Reading Your Expenses:

Payroll (most other Interfaces are similar)

GMSA GW PAYROLL PAY/120103ST44998 DOE, JOHN P.
Payroll-BW-1-A 06-jan-2012

Source (GW PAYROLL)/ Batch number Last Name, First

Payroll Type (in this case BiWeekly, could also be MO for Monthly)

Pay Period (BW 1 would be the first biweekly pay period in January)

Type of entry – if there is an “A” here it is an adjusting entry.

Date of the Payroll Run

AP Invoices

WASH REAL ESTATE INVEST TRUST Inv:1001834
Rcvd: BLDG/ROOM/FACILITY RENTAL

Vendor Invoice Number

Invoice Description (if it is a DCF, it will say so in the description.)

P Card Charges

JPMORGAN CHASE BANK NA Inv:0000878112001700
Rcvd: AP Open Interface CINTAS DOC MGT
D86 | LEE | DEBORAH K |

P Card Vendor Invoice Number

Invoice Description – in this case it is through an interface

Vendor where the charge was made

P Card Holder

Fringe and Reimbursed Indirect Costs

These calculate based upon expenditures according to your award setup. You should not have to worry about the charges unless you are going over budget for

these items. If you have a question about your Fringe or Indirect Costs, contact your OVPR representative for assistance.

Additional References and Support:

The [Cost Transfer Policy](#) and other policies relating to Sponsored Research and allocation of costs can be found on the [GW compliance website](#).

Lists of expenditure types that are valid for grants and a copy of the chart of accounts descriptions can be found on the [SAIG forms page](#) (along with the access request form for EAS)

Information on other reports available to you, as well as how to run XML reports, is available on the [EAS webpage](#).