

***Administration of  
Grants in UFS***



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# 1. Month end tasks for Departments

The *Grants module* records expenditure and income for the University's research grants and contracts. Research grants are governed primarily by the length of the grant rather than accounting periods (months). The following tasks should be undertaken both at the month and year end.

Tasks to be undertaken monthly by the departmental grants administrator	Refer Section
<input type="checkbox"/> Review and resolve funds check failures	3
<input type="checkbox"/> Review items posted to the suspense grant(s) and re-allocate to clear the grant to zero	4
<input type="checkbox"/> Ensure Credit Card expenses are cleared to correct grant	5
<input type="checkbox"/> Check for un-released grants journals, and either post or delete them	7
<input type="checkbox"/> Correct VAT errors as advised by the Finance Division, Tax & Property Finance section	11
<input type="checkbox"/> Check the status of all grants and take action to correct erroneous items/resolve overspends and under spends. (Use appropriate COGNOS reports and/or the <b>Award Status</b> Report from UFS)	13
<input type="checkbox"/> Remove erroneous commitments from grants by closing purchase orders and their related requisitions (Use iProc <b>Open Purchase Order</b> report from UFS)	14

Further guidance on month end procedures can be found at

<http://www.admin.cam.ac.uk/cam-only/offices/finance/procedures/monthend/>

## 2. Items processed centrally each month

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The costs detailed below are either imported into UFS or generated with a grants process at month end (usually during the last week of the month) before the *Grants module* closes. Departmental Key Contacts are notified once these costs have been posted.

- Staff costs
- Telephone charges
- Pooled labour
- Overheads
- Non-direct costs
- Marie Curie Fixed
- EC price adjustments
- Revenue

Just before the *Grants module* is closed, overheads and revenue are processed again to pick up any adjustments made during the last few days of the month. This usually takes place on the morning of the fourth working day after month end. While these processes are running, users are requested not to enter any grants journals until they receive notification that the *Grants module* has closed.

The transactions will be reflected in the ***Award Status (or Project Status)*** report that departments are advised to run as part of their month end procedures.

### Posting of pooled labour

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Some sponsors may provide a budget for pooled labour. This is to pay for staff that cannot be charged directly to an individual project as their work is split within the department.

Where this is the case, a central journal is processed at month end that post these charges as expenditure to the grant. The charge is generated from the budget awarded by the sponsor, which is allocated over the life of the grant.

*Debit* : Award - Project - Task 100 – Pooled Labour – Project Org

*Credit* : Project Org cost centre – EZZY (source of funds) – AZZZ (transaction code)

### Posting of payroll charges

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Payroll charges are imported into the Grants module at month end. Payroll charges should not be transferred from one grant to another without the permission of Human Resources.

### Posting of overheads

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The overhead charges are generated by a grants process at the month end. Overheads are posted as expenditure to the grant, which maps across to the GL, split between the Chest and department.

The department's share is posted as a *credit* to the research cost centre, source of funds EDAA, transaction code LZAA. Expenditure against this account can be incurred at the discretion of the Head of Department. Any balances at year-end are brought forward.

Marie Curie fixed costs are another type of overhead on particular EC grants where the charges are fixed, and spread over life of grant. They are posted to the same account codes as the general overheads.

## Posting of non-direct costs

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Grants awarded with costs calculated using the Full Economic Costing (fEC) methodology will not have overheads charged but will have an extra task (task 100) where the non-direct costs or “directly allocated costs” will be charged.

Central Research Accounting (CRA) processes the non-direct costs as applicable each month. Departments will continue to be responsible for charging direct costs to the award.

**Task 100 is for the use of the Research Operations Office (ROO) and CRA only. Departments should not charge any expenditure to task 100.**

Where the sponsor is not funding all of the cost of the research, an entry will be posted as a negative value under task 100 on the category **University Funded**. This reflects the funds the University is contributing to the research project. This means that 100% of the direct and non-direct costs will be charged to the award. The total costs on the award (including the **University Funded** category) will equal the total costs the sponsor will fund.

The budget for the non-direct costs is split between the Chest and department. The costs will be posted to GL codes as appropriate.

### For task 100 (non-direct costs)

Expenditure category	Types
<b>PI COSTS</b>	PI Costs – Chest PI Costs – Dept.
<b>ESTATES COSTS</b>	Estates Costs – Chest Estates Costs – Dept.
<b>INFRASTRUCTURE TECHNICIANS</b>	Infrastructure Techs - Chest Infrastructure Techs – Dept.
<b>INDIRECT COSTS</b>	Indirect Costs – Chest Indirect Costs – Dept.

## GL coding for indirect costs

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Whilst the grant is debited with these costs, the department share is credited in the GL.

Awards costed on an fEC basis will not have an overhead budget and the burden schedule **DRR 0 @ 0%** will be used to ensure that overheads are not generated. Non-direct costs (Task 100) will be posted to the departmental research cost centre and the source of funds **EZ\*\***. The last two letters of the source of funds code will reflect the sponsor type and vat status of the award in the same way that mapped expenditure does. The transaction will be **LZCE**.

**Example**      *The Estate Costs for a BBSRC award in department EW would map to U. EW. EWAG.EZJB.LZCE*

Certain awards, e.g. EC, will continue to have overheads generated according to the agreement with the sponsor. The credit will be posted to the departmental research cost centre, source of funds **EDAA**, and transaction code **LZAA**.

Pooled labour is also credited to the departmental research cost centre, with source of funds **EZZY**, and transaction code **AZZZ**.

### 3. Funds checking

Potential issues can occur where transactions fail funds-checking as this means that the grants in question are not updated with the costs. Therefore, grant administrators need to review funds check failures to establish which transactions have failed and why.

For requisitions, orders, suppliers' invoices and expense claims coded to grants, funds checking takes place at the point of entry in either the *AP* or *iProcurement* module. If there are insufficient funds, the transaction will not be completed. The administrator will need to investigate and resolve before they can continue.

Miscellaneous transactions (journals) and costs that are imported into the *Grants module* (e.g. payroll) are funds checked in the *Grants module*. If there are insufficient funds, the expenditure item will appear in the expenditure enquiry screen but will not be processed (cost distributed). Expenditures that have failed funds checking will not transfer to the GL.

Funds check failures should be resolved before month end. If you require assistance with resolving funds check failures, please contact your awards administrator in the Research Operations Office.

#### How to identify funds check failures

Departments will receive a report from Central Research Accounting on a daily basis listing any funds check failures. These reports will be sent by email to the departmental Research Grants contact. (This is the same person who receives the year-end reports).

Type of transaction	Funds checking takes place	If there are insufficient funds
<ul style="list-style-type: none"> <li>• Requisitions</li> <li>• Purchase orders</li> <li>• Suppliers' invoices</li> <li>• Expense claims</li> </ul>	In either the <i>AP</i> or <i>iProcurement</i> module, at the point of entry	The transaction will not be completed and the administrator will need to investigate and resolve before they can continue.
<ul style="list-style-type: none"> <li>• Miscellaneous transactions (Grants journals)</li> <li>• Costs that are imported into the <i>Grants module</i> (e.g. payroll)</li> </ul>	In the <i>Grants module</i>	The expenditure item will appear in the expenditure enquiry screen but no value will be shown. The item will not be processed (cost distributed), until the issue is resolved

## How to clear the failures

1	Check the budget and available funds	<p>By viewing the <i>Award Status</i> or the <i>Project Status Inquiry</i> screens.</p> <div style="border: 1px solid black; background-color: #e6f2e6; padding: 5px; margin: 5px 0;"> <p><b>NB.</b> Be careful if you use the <b>Project Status Inquiry</b> screen or the <b>Award Status Report</b> as they are only updated overnight.</p> </div> <p>The expenditure figures on the <i>Award Status</i> screen and the reports <b>do not include</b> the funds check failures.</p>
2	If the above check suggests that there should be sufficient funds available	<p>Check the <b>budgetary control</b> settings that have been set at <b>award</b> level for task and resource levels.</p> <p><b>Award Status &gt; Award Inquiry &gt; Budgetary Control</b> tab</p> <p>If the budget or budgetary control setting needs to be changed in order to clear the funds check failure, please contact your Research Support Advisor/ Administrator (RSA) in the Research Operations Office (ROO) to discuss.</p> <p>You will also need to contact your RSA if your department does not own the award for the project.</p>
3	If there are no available funds – check the commitments	<p>Check that that there are no commitments lodged against the project from old purchase orders/ requisitions that should have been cancelled, closed or matched to a corresponding invoice. Do this by either :</p> <ul style="list-style-type: none"> <li>• Drilling down on commitments from the either the <b>Award</b> or <b>Project Status</b> screens</li> <li>• Running the <b>Open PO Report</b> from within <i>iProcurement</i></li> </ul> <p>Any “rogue” commitments should be actioned in <i>iProcurement</i> so that the commitment is removed and the funds unreserved.</p>
4	If there are genuinely no funds available – transfer the item from the grant	<p>This can be done by either:</p> <ul style="list-style-type: none"> <li>• Reversing the expenditure line(s) from the grants journal that has failed funds checking; or</li> <li>• Entering a new batch to transfer the failure.</li> </ul> <p>If transferring the failure with a new batch, ensure that the <b>all negative transactions entered as unmatched</b> box is ticked on the header, and the value is entered as a <b>negative</b> in order to <i>credit</i> the grant.</p>
<b>Funds failures on pooled labour, overheads and non-direct costs</b>		
These will be investigated by the ROO. You may be contacted for further information regarding the grant expenditure.		
<b>Funds failures on Inventory stock issues</b>		
These will be held in a <b>General Ledger</b> suspense account and you will be contacted by the Central Research Accounting Team to resolve.		

## 4. Suspense grant clearance

Some types of costs that are imported into the *Grants module*, such as payroll, are not validated until the import process is run. The system rejects expenditure if the item fails the validation and therefore the expenditure is not imported onto the project.

Included in the standard validation process are checks to make sure that the

- project and award codes exist
- expenditure item date falls within the project dates
- project status allows transactions
- expenditure type is valid for the project
- employee is active in the HR Table

And at **task** level that the

- expenditure item falls within task dates
- transaction controls are set to allow the type of charge being made
- task number quoted exists

### Your departmental suspense grant

A project and award with the format *RG00000(department code cost centre)* for the award code and *department code cost centre/000* for the project code has been set up for each departmental award organisation.

*Example: RG00000(EWAG) and EWAG/000*

All rejected items which fail the validation detailed above will be transferred to this project/award. The majority of rejected items will be from the payroll but there may occasionally be items from other month end processing such as telephone charges.

At month end departments should ensure that postings made to their suspense grant have been correctly charged out to the appropriate grants to leave a zero balance.

If you require assistance with clearing any rejected items, please contact your awards administrator in the Research Operations Office.

### Finding what has been charged to suspense

<b>Responsibility:</b>	GM Administrator
<b>Navigate:</b>	<a href="#">Expenditures &gt; Expenditure Enquiry</a>

1. Enter the details for your suspense project in the **Project Number** field

The *Exclude Net Zero Items* box automatically ticks. This means that any transactions that were previously cleared using the *Tools and Transfer tool* will not be displayed. To avoid further duplications of already matched items, you can also click on the *GL Dates* tab and enter *Provider GL Dates* parameters e.g. the previous month. If you are carrying out this process every month, you can increment the date accordingly, therefore displaying the most up to date transactions that require attention.



Find Project Expenditure Items

Expenditure | Sponsor Billing | Employee | Supplier | GL Dates

Expenditure Category:   
Expenditure Batch:

Other: Transaction Source:   
Costed Processing Status:

Exclude Net Zero Items | Mass Adjust | Clear | Find

Find Project Expenditure Items

Project Number: XX AG/000 | Project Name: XX AG/000  
Task Number:  | Task Name:   
Award Number:  | Award Name:   
Trans Id:  | Expenditure Org:   
Expenditure Type:

Expend Item Dates:  -

Expenditure | Sponsor Billing | Employee | Supplier | **GL Dates**

**Provider** | Receiver

GL Dates: 01-JUN-2017 - 30-JUN-2017 | GL Dates:  -   
Legal Entity:  | Legal Entity:

Exclude Net Zero Items | Mass Adjust | Clear | Find

- 2. Click **Find**.
- 3. All expenditure items posted to these *suspense* projects will retain the original expenditure item date.

The **Comment** field will contain the original project, award and task number that the department intended to charge and the reason for rejection. To view the full comment you can click on the pencil icon.

Oracle Applications - PLAYR12 - Last Refreshed 03/12/2013 from UPGR12 db 29/9/2013

Project Expenditure Items

Project	Task	Award	Expnd Category	Expnd Type	Project Burden	Comment
3/000	1	RG00000(LE)	STAFF COSTS	Stipends	2,771.50	Pay: Mnthy 67
3/000	1	RG00000(LE)	STAFF COSTS	Stipends	(2,771.50)	Pay: Mnthy 67

Editor

Pay: Mnthy 72021 R Darlow ZZA G000.01.RG123456  
The item date is not within the project active dates

OK | Cancel | Search

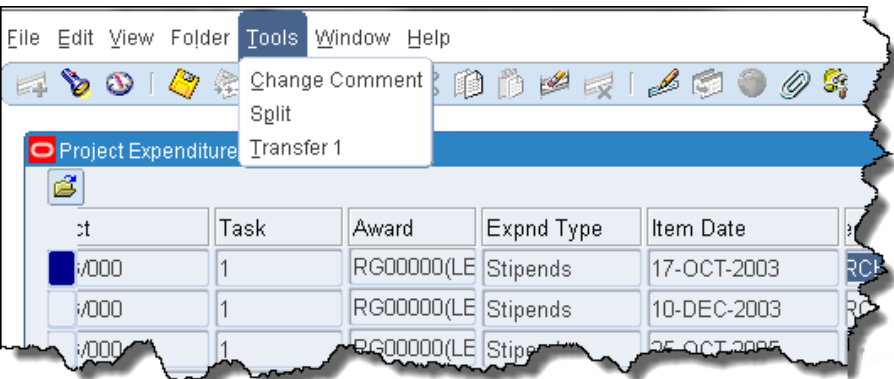
**The Tools Transfer function**

The *Tools Transfer* function is used to clear items from the suspense project, including payroll expenditures. It can also be used to move transactions from the incorrect project to the correct project. The *Tools and Transfer* function is available in the **Expenditure Enquiry**.

***This function must not be used for transactions generated in AP***  
Any **AP** adjustments must be made in **AP**

The following adjustments can be made to an expenditure item:

- Change Comment** (individual item)
- Split** (individual item)
- Transfer 1** (an individual item or range)



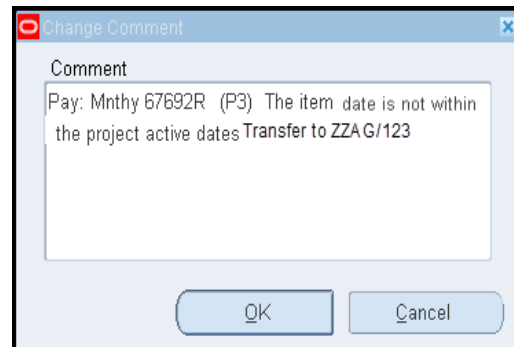
## Change comment

It is good practice when transferring expenditures to add a comment to the entries on both projects to detail why the transfer was made.

**Responsibility:** GM Administrator  
**Navigate:** *Expenditures > Expenditure Enquiry*  
**Menu:** *Tools > Change Comment*

Select the expenditure item, click on the **Tools** menu and select **Change Comment**.

Enter the comment and click **OK**. The text will be added to the comment field in the Project Expenditure Items Screen and appear on the Expenditure Enquiry reports



### Important Information!

Information in the **Comment** field pulls through to the Sponsor's billing report, which is run by Research Operations Office and used to provide data to the sponsor. Therefore it is important that this field is as detailed as possible, especially if it relates to staff expenses claims.

If a comment field is blank or lacking in information as to who and what the expense relates to, then please investigate further by using the **Item Details** button or by referring to the colleague who entered the transaction or who incurred the expense. Once you have this information, update the **Comment** field by navigating to **Tools > Change Comment**, and enter the detailed information as to what the expenditure relates to. Click **OK**.

## Splitting expenditure items

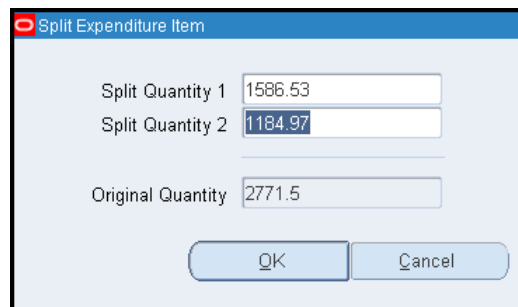
**Responsibility:** GM Administrator  
**Navigate:** [Expenditures > Expenditure Enquiry](#)  
**Menu:** [Tools > Split](#)

***This function must not be used for transactions generated in AP***

1. In the *Expenditure Enquiry* screen enter the project code you wish to query and click on the **Find** button.
2. An expenditure item can be split in order to transfer part to another project. Select the item of expenditure and click on the **Tools** menu.
3. Select **Split** from the menu.
4. The original quantity will be entered from the line selected.

Enter the amount to be split out from the total in **Split Quantity 1**

**Split Quantity 2** will automatically populate with the remaining balance



Split Expenditure Item

Split Quantity 1	1586.53
Split Quantity 2	1184.97
Original Quantity	2771.5

OK Cancel

5. Click **OK**. Re-query to see effect of the split.
6. If the costs of the expenditure item needs to be divided further, repeat steps 2 – 5 until only the correct amount remains.
7. Once the transaction has been split, use the **Tools and Transfer** process to move both/all transactions, as appropriate.

## Transferring expenditure items

**Responsibility:** GM Administrator  
**Navigate:** [Expenditures > Expenditure Enquiry](#)  
**Menu:** [Tools > Transfer](#)

1. Select the expenditure to be transferred by clicking on the line. (To select a group use the parameters on the *Find* screen to query the required expenditures, use the *Edit* menu option to *Select All*).
2. Click on the **Tools** menu and select **Transfer 1**. The transfer window will open. Details of the project you are transferring from will be automatically populated. This must be deleted, and the project code that you are transferring to entered.

3. Enter the details of where the expenditure is to be transferred to. Use the **tab** key to populate all fields. To enter the award number, enter **RG** and press **tab**.

**NB:** The expenditure will be transferred on the same expenditure type as the original posting.

Click **OK**

4. A decision box will appear. Click on **Yes** to continue.

5. A system note will note the number of successfully transferred items. Click **OK**.
6. Re-query to view the transferred items. **NB:** Uncheck **Exclude Net Zero Items** box.

## 5. Credit Card Clearing in Grants

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On a monthly basis, the Finance Division will upload the Barclay Card Credit Card entries by journal to each department's control account. This will result in a debit entry to

**U.XX.XXAA.AZZY.FJAA** where *XX* is the department code.

It is the department's responsibility to clear the control account as quickly as possible. Any balances outstanding at year end will be rolled forward.

### Documentation required

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The Credit Card expense form should be completed. The appropriate receipts need to be collected and retained, and necessary authorisation of expenditure obtained.

### Grants journal within UFS

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For all expenses related to research grants, the journal to clear the control account must be completed within the UFS Grants module.

This will mean **debiting** the appropriate project, and **crediting** the department control account, detailed above.

## 6. Adjusting grants expenditure in AP

An adjustment is done in AP where:

- a supplier's invoice or an expenses form has been incorrectly coded to a research grant; or
- expenditure was originally charged to a GL code and this now needs to be transferred to a grant.

By using AP to make the adjustment, both the nett and VAT elements of the expenditure will be transferred. This allows the system to automatically establish whether VAT is chargeable to the grant receiving the transfer, and make the necessary postings accordingly.

Responsibility for completing this action will depend on the staff structure within the department. In some areas the Grants Administrator may also have an AP responsibility and undertake this action themselves, whilst in others, the Grants Administrator would request the accounts team to make the adjustment on their behalf.

**Responsibility:** AP Invoice Manager  
**Navigate:** [Entry > Invoices](#)

1. Find the *invoice* by navigating via the above path. Enter search criteria to query back the original invoice or expense and click **Find**.
2. Amend the coding by clicking on **Lines** tab.
  - a. Ensure your cursor is in the **Item** line that you want to move.
  - b. Click on the **New** icon and a new line will appear below the original.
  - c. Scroll along to the right - if there is a number populated in the **PO Number** field **delete** it from this new line.

Scroll to the left and enter a **negative** item line for the *amount*. Use the same charge account/grant to reverse out the incorrect entry.

### NB

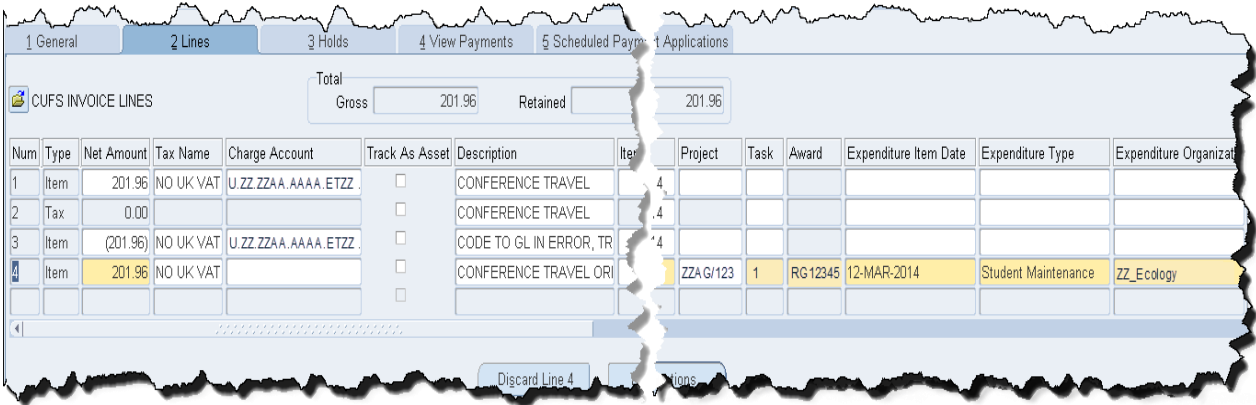
- Do **not** use the **Discard** button if the line has been matched to a PO.
- **Amend** the line description so the auditors know why you are moving it, and who has authorised it.

- d. Click on the **New** icon (or click in the next available line down). **Remove** any reference to the **PO number** in the relevant field.  
 Re-enter a new **positive** value item line detailing which grant the expenditure should now be charged to. Update the description field again.
  - e. Click on the **Calculate Tax** button.  
 The system will then transfer the VAT according to the VAT status of the new grant.
3. Re-save the invoice.
  4. Re-validate the invoice by clicking on **Actions 1** button.

- 5. Close the invoice screen. Return to the navigator window and redo **Secondary Invoice Approval**

Don't forget this final step - it is important and **must** be done to ensure that the costs are transferred to the Grants module correctly. Even if the invoice was originally approved and has already been paid, it won't be paid again as long as the amount does not change.

An example screen shot after amendments





## 7. Grants journals

This type of journal can be used to transfer charges between the GL and a research grant, such as petty cash or stock issues. If the expenditure you wish to move was processed in AP you should not use a journal but adjust the AP invoice distribution.

Departments cannot enter journals to **Task 100** or for overheads and pooled labour.

GL codes which cannot be used in *Grants module* journals are

- Trust fund and balance sheet cost centers
- Transfer of income or expenditure transaction codes
- Sources of Funds in the range **MAAA - MZZZ**

If you need to transfer between a trust fund and a grant, first journal the charge from the trust fund account to a departmental GL code, then to the grant.

**Responsibility:** GM Grants Administrator  
**Navigate:** [Expenditures > Enter Actuals](#)

### Enter the batch header

1. Navigate to the [Expenditure Batches](#) window.

The screenshot shows the 'Expenditure Batches' window with the following fields and values:

- Operating Unit: Cambridge University
- Batch: ZZ/CR/21/12/18/01
- Ending Date: 18-DEC-2016
- Class: Miscellaneous Transaction
- Description: Credit card Nov 2018
- Transaction Source: (empty)
- Status: Working
- Created By: ROGERSON, Ms Christine
- Created Date: 21-DEC-2018
- All Negative Transactions Entered As Unmatched
- Reverse Expenditures In a Future Period
- Amounts table:
 

	Control	Running	Difference
Totals	125.75	-	= 125.75
Count		-	=

Buttons at the bottom: Rework, Submit, Reverse..., Copy From..., Expenditures

2. Enter a unique batch name to identify the batch.

**Batch Name Format:** Department Code/User Initials/Date/Ref  
 E.g. ZZ/CR/21/12/18/01

3. Click in the **Ending Date** field and select today's date from the calendar. The date will automatically default to the following Sunday.

If the expenditures need to be entered within the current month, and the following Sunday falls within the next month, the batch should be entered with a date from the *previous week*.

4. The class will default in as *Miscellaneous Transaction*.
5. Click in the *description field*, *Miscellaneous Transaction* will be the default. This can be changed if required to a description of your choice.
6. Enter the total of the expenditures to be journalled in the control field to verify actual versus control totals.
7. **Save** the batch header and click on the *Expenditures* button to enter the batch.

### Enter the expenditure lines

1. In the top part of the screen enter the *Organisation* code that incurred the cost, i.e. project owning organisation. **NB Employee information is not necessary unless the batch relates to payroll.**
2. Tab through the *Expenditure Ending Date*, which will populate from the batch header.
3. Click in the *Expenditure item date* field. The date from the header will default. This can be changed if required.
4. Enter the *Project Number*, *Task Number*, *Award Number*, *Expnd. Type* and *Quantity*, which is the monetary value. (You can right click in the title and amend to a more relevant description). A positive value *debts* the grant.
5. Complete the *Comment* field with any other relevant information.

Expenditures - Cambridge University - ZZ/CR/21/12/18/01

Employee Name	Employee Number	Organization	Expnd Ending Date	Control Total	Running Total	[ ]
		ZZ_Ecology	23-DEC-2018		25.5	

Batch Control Total 125.5      Batch Running Total 25.5

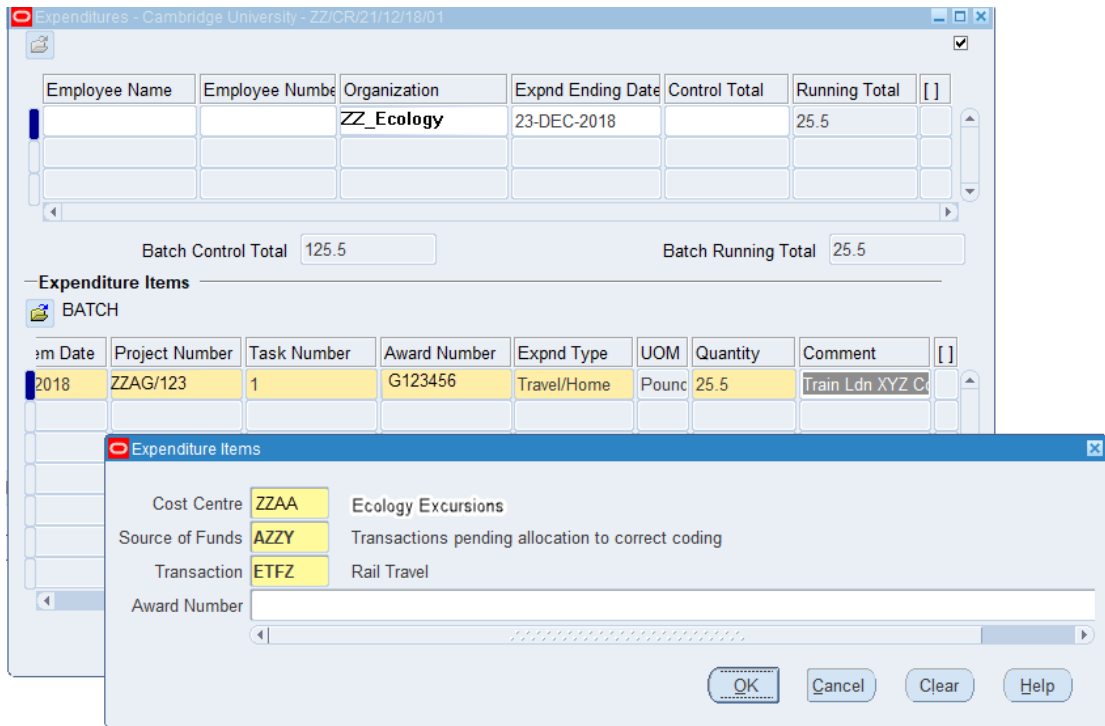
**Expenditure Items**

BATCH

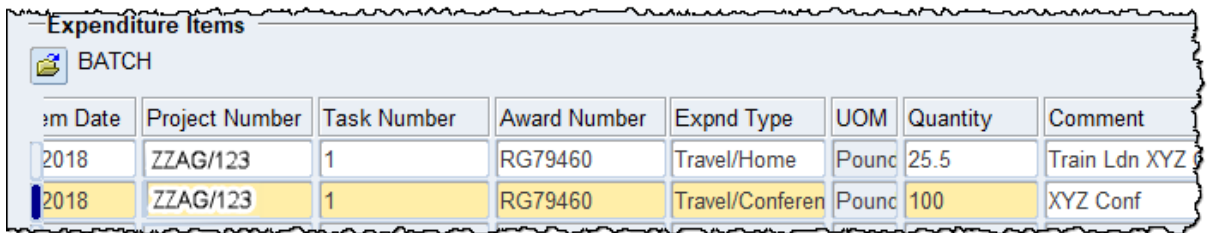
Exm Date	Project Number	Task Number	Award Number	Expnd Type	UOM	Quantity	Comment	[ ]
2018	ZZAG/123	1	RG79460	Travel/Home	Pound	25.5	Train Ldn XYZ Co	

Reverse Original...

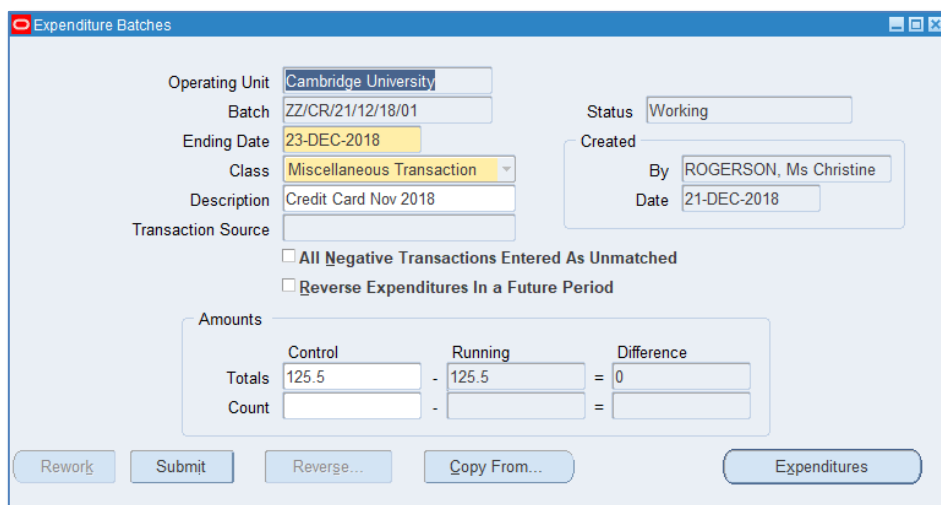
6. Tab to or click in the descriptive **Flexfield** to populate the *General Ledger cost centre*, *source of funds* and *transaction code*. (The *credit* entry of the transaction).



7. To speed up data entry a second line will be created copying down the date and grant codes. If required, populate this line, or navigate to the line above to remove the row.



8. **Save** your batch and close the expenditure window to return to the batch header.



9. Submit the batch for processing. Click once on the **Submit** button, and click once on the **Release** button.

**Expenditure Batches**

Operating Unit: Cambridge University

Batch: ZZ/CR/21/12/18/01

Ending Date: 23-DEC-2018

Class: Miscellaneous Transaction

Description: Credit Card Nov 2018

Transaction Source:

Status: Released

Created By: ROGERSON, Ms Christine

Created Date: 21-DEC-2018

All Negative Transactions Entered As Unmatched

Reverse Expenditures In a Future Period

Amounts			
	Control	Running	Difference
Totals	125.5	- 125.5	= 0
Count		-	=

Buttons: Rework, Release, Reverse..., Copy From..., Expenditures

Submitted & Released

**NB:** Batches can be saved at any stage in the batch entry process. Once submitted, the batch can be amended by pressing the **Rework** button on the expenditure form. Once status has amended to **Released**, the batch can be **Reversed**.

The accounting entries generated with the expenditure batch will be to *debit* Research Grant and *credit* General Ledger.

## Entering a batch to post a credit to the grant

This process can also be followed when processing a refund to a Grant, but please ensure you read information in Section 10 (Posting a refund to a grant).

1. Follow steps as above to set up the batch header.
2. **Tick** the *All negative transactions entered as unmatched* box on the header.
3. **Save** the batch header and click on *Expenditures* to enter the batch.

Do **not** tick the *Reverse Expenditures In a Future Period* box on the header. This is designed for posting accrual journals.

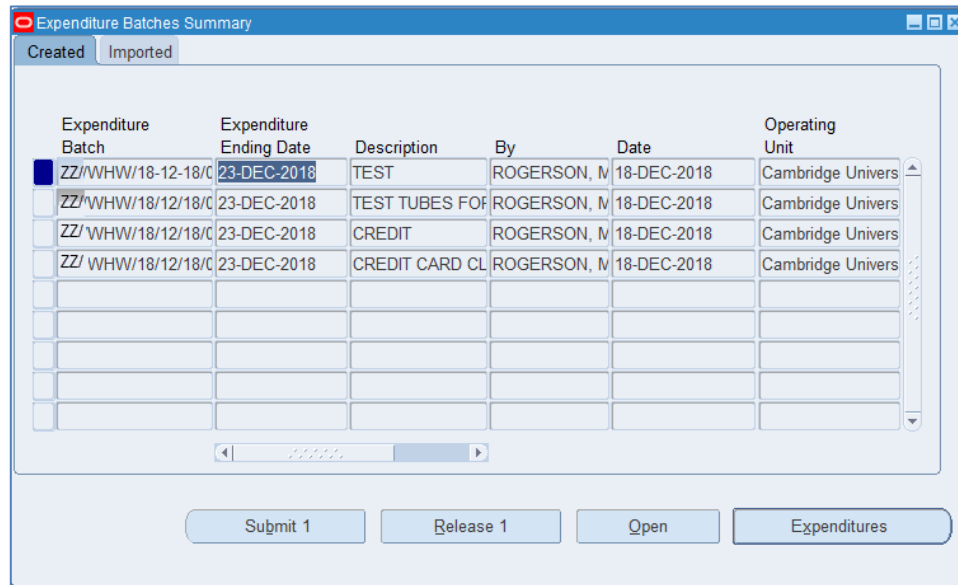
4. Click on the *Expenditures* button and follow steps to enter the expenditure line.
5. In the *Quantity* field enter the amount as a **negative** value.
6. Remember to complete the Descriptive **Flexfield** (the box at the end of the line with no name) with the GL information.

7. Complete and post the journal as above.

## Reversing a grants journal

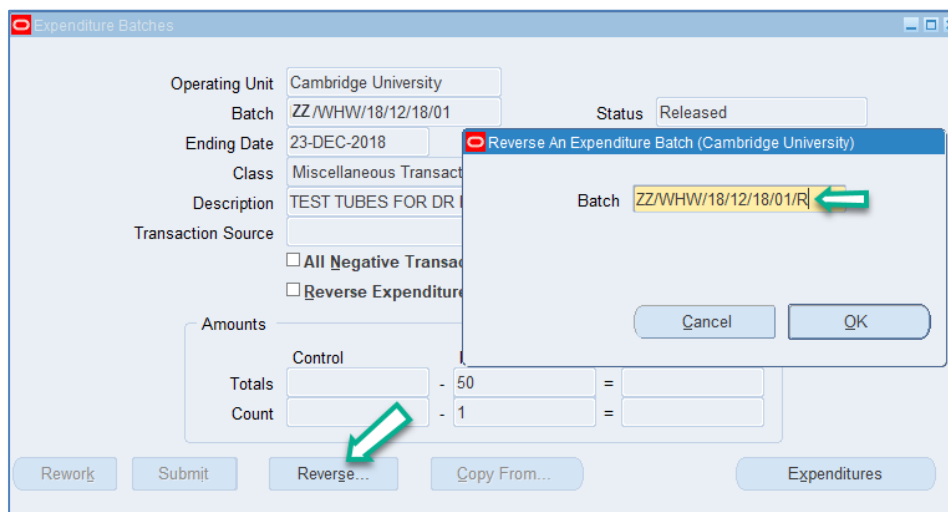
**Responsibility:** GM Grants Administrator  
**Navigate:** *Expenditures > Enter Actuals > Find*

1. Navigate to the *Expenditure Batches* window.
2. Find the **Batch** to be reversed by clicking on the *torch icon* in the tool bar. Enter the batch name and click on *Find*



4. Click *Open* and the *Expenditure Batches* screen displays.
5. Click on the *Reverse* button on the batch header and enter the batch name for the reversal batch.

**NB:** Use the original batch name adding an *R* for reversal.



- Click on **OK** and the system will create the reversal batch, giving the following message to indicate how many expenditure lines have been copied.

Operating Unit: Cambridge University  
 Batch: ZZ/WHW/18/12/18/01/R  
 Status: Working  
 Ending Date: 23-DEC-2018  
 Class: Miscellaneous Transaction  
 Description: TEST TUBES FOR DR PINK GR  
 Transaction Source:   
 Created By: ROGERSON, Ms Christine  
 Date: 18-DEC-2018

All Negative Transactions Entered As Unmatched  
 Reverse Expenditures In a Future Period

Amounts  
 Control:   
 Running: 50  
 Totals:   
 Count: 1

Note: '1' expenditures copied, '0' rejected.

Buttons: Rework, Submit, Reverse..., Copy From..., Expenditures

- Click **OK** and the expenditure lines from the original batch will have been copied with the values reversed.

Employee Name	Employee Number	Organization	Expnd Ending Date	Control Total	Running Total
		ZZ_Ecology	23-DEC-2018		-50

Batch Control Total:   
 Batch Running Total: -50

Expenditure Items

Expnd Item Date	Project Number	Task Number	Award Number	Expnd Type	UOM	Quantity	Comment
18-DEC-2018	ZZAG/123	1	G123456	Other Costs/Cc	Pound	-50	TEST TUBI

Reverse Original...

If the original batch had more than one line and you do not wish to reverse them all, close the **Expenditures** screen to return to the header and then click on **Expenditures** again to view the lines. This will enable the **delete record** icon in the tool bar.

Delete any expenditure lines that do not need reversing. To select a line for deleting you will need to click on the line. To delete the record, use the **delete record** icon in the tool bar or **Edit > delete record**.

- Save** the batch and return to the header to correct the control totals if necessary.
- Submit** and **Release** the batch.

## How grants journals are posted

To release the batch for posting, click on the **Submit** and **Release** button on the header. The batch will be posted via the overnight processing.

Before the batch has been posted the expenditure lines can be viewed in **Actual Expenditure Enquiry**, but will not have been **cost distributed**. After processing, the expenditure lines will either be **cost distributed** or marked as a **funds check failure** if they have failed funds checking.

The GL side of the batch is posted via the grants process **GMS: Interface Usage and Miscellaneous Costs to General Ledger**, which will post the GL side of the batch into a GL import table from where it is then imported into GL.

Any lines that have failed funds checking will **not** transfer to the GL. Expenditure lines to the same GL codes posted on the same day will automatically be added together, along with lines from other journals to the same GL code. One value will be posted in the GL with the reference projects.

In the **Expenditure Enquiry** screen the status of the GL posting can be viewed by drilling down on the expenditure and using the **Item Details > Cost Distribution Line** drill down buttons.

Line Number	PA	PA	GL	GL		
Type	Date	Period	Date	Period	Amount	
1	Raw	31-JAN-2014	JAN-14	31-JAN-2014	JAN-14	(840.00)

Functional: Project Func: Transaction: Work Type:

Currency: GBP  
 Amount: (840.00)  
 Burdened Cost: (840.00)

Distribution Line Status:  
 Status: Accepted  
 Date: 5-JAN-2014  
 Detail: Final Accounted in Oracle Subledger Acco

Default Accounts and Descriptions:  
 Debit: U.ZZ.ZZAG.MARB.EZZC.0000 UC.Ecology. Ecology: Research.Research:  
 Credit: U.ZZ.ZZAG.MACA.EZZC.0000 UC.Ecology. Ecology: Research.Research

The batch lines will post into the Grants accounting period (PA Period) into the closest open period as per the expenditure item date specified on the line. The GL period will be the same as Grants or the closest open period to Grants. The **Transfer Status** indicates how far the GL side has been processed.

<b>Generated</b>	The batch has been released and cost distributed
<b>Transferred</b>	The generated amount has been picked up by the transfer process from grants to GL and is ready for posting in the GL
<b>Accepted</b>	Has been posted in the GL

If the status is blank, the batch has not been picked up by the overnight processing or may have failed funds checking.



## Drill down from GL back to Grants

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The posting in the GL will have the reference projects and a batch number. The GL drilldown buttons can be used to view the grants side of the entry or a listing of the entries can be obtained by running the *Cost Audit Report* that is available in the *Grants module*. (Please see separate procedures for both of these options.)

## Check for un-posted grants journals

---

Ensure that all *Grants module* pre-approved batches (journals) have been posted i.e. submitted **and** released.

<b>Responsibility:</b>	<b>GM Administrator</b>
<b>Navigate:</b>	<b><i>Expenditures &gt; Enter Actuals</i></b>

1. Search for any batches, by clicking on the *Torch* icon and select either status **working** or **submitted**.
2. Click *Find*.
3. Open, review and action any batches found.

Status of batch	Options
Working	Delete if no longer required
	Submit and release
Submitted	Release



**NB**

- The sum of the entries on the form will total the amount that has been paid out of petty cash. This needs to be reimbursed from the *Finance Division* cashier.
- The amount remaining in petty cash should be counted and entered on the form as being the *balance in hand*, which, when added to the amount to be reimbursed, should equal the total petty cash the Department is authorised to hold.
- MRC units operate slightly differently. Please contact the helpdesk for details.

**UFS General Ledger/Grants journal, plus authorisation**

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Once the *imprest* form has been completed, the petty cash expenditure must be recorded in the *General Ledger*. A departmental user with correct responsibility enters and posts a journal into the *General Ledger* module, using the *imprest* form as the source for the journal.

Any Research Grant petty cash amounts **must** be entered as a journal in the *Grants module* using the grants form as backup to the entries. (Please refer to the procedures for grants journals on how to do this.)

Once the *imprest* form has been posted into UFS, it will need to be signed by an authorised signatory and taken to the cashier for reimbursement.

Forms can be found on the Finance Division web page: *Staff & Department Services > Forms*.

## 9. Time sheets

As part of the Terms and Conditions, some research funders require evidence of an individual's time worked on an award. These sponsors include the Research Councils (RC), European Commission (EC) and National Institute of Health (NIH). For Framework 7 grants, time sheets are mandatory. Horizon 2020 – The EU Framework Programme for Research and Innovation has replaced the Framework Programme (FP7)

Each sponsor may have different requirements, so detailed information, as well as timesheet templates and guidance, can be found on the [Research Office web page](#):

- [Managing Research Projects, Research Projects from Start to End, Timesheets](#)
- [Managing Research Projects, Managing EU Funding, Horizon 2020, Staff Costs and Timesheets](#)

Time sheets must be completed monthly, signed off by the Principle Investigator (PI) and retained for 6 years or longer if specified by the sponsor. The PI's time sheet must also be authorised by his/her own superior.

For staff working only on their grant, their salary will automatically be charged to the grant and the time sheet will provide evidence to support these costs.

For staff who are working less than 100% of their time on the grant, their salary will be charged to the normal funding source for that post. A calculation is then required to determine the hourly rate, multiplied by the number of hours, which is the cost charged to the Grant.

### **Recent audits of timesheets have been very critical and their findings included:**

- High % of timesheets missing
- Unsigned timesheets
- Timesheets not completed within 2 months
- Dates not included
- Completed or authorised before the period of the timesheet!

Potential implications of this are that we may receive a reduction in staff costs funding or items will be disallowed.

## Processing timesheets

It is the department's responsibility to process the timesheets via a grants journal (miscellaneous transaction) at the end of every month before the *Grants module* closes to departments (3<sup>rd</sup> working day after month-end). This will ensure that overheads due on these salary costs are calculated and posted in the correct month.

<b>Debit</b>	When processing the journal, the Research Grant is <i>debited</i> using the expenditure type of <i>Principal Investigator Stipend</i> , even if the individual is not a PI.	
	The journal description should note <i>Salary costs for ....</i> and the name of the staff member and the month being charged.	
<b>Credit</b>	Cost Centre	Department's research cost centre e.g. <b>XXAG</b>
	Source of Funds	<b>EDAA</b> ( <i>Departments Share of Research Overheads</i> )
	Transaction Code	<b>LZAC</b> for all <i>EC FP7</i> and <i>H2020</i> grants

Example of screen:

The screenshot shows a software window titled 'Expenditures - EW/DJF/02/10/08/001'. It contains a table with columns: Employee Name, Employee Number, Organization, Expnd Ending Date, Control Total, and Running Total. The first row shows 'EW\_Research Servi' with an ending date of '05-OCT-2008' and a running total of '195.6'. Below the table, 'Batch Control Total' and 'Batch Running Total' are both '195.6'. A section titled 'UFS Expenditures' contains another table with columns: Expnd Item Date, Project Number, Task N, Award Number, Expnd Type, UOM, Quantity, and Comment. The first row shows '30-SEP-2008', 'EWAG.005', '1', 'RG56789', 'Principal Investigator Stipend', 'Poun', '195.6', and 'SALARY CHAR EV'. A pop-up dialog titled 'Expenditure Items' is open, showing 'Cost Centre' as 'EWAG' (RESEARCH SERVICES: RESEARCH GRANT ACTIVITY), 'Source of Funds' as 'EDAA' (DEPARTMENTS SHARE OF RESEARCH OVERHEADS), and 'Transaction' as 'LZAC' (EC FP7 PI/COI REIMBURSEMENT). 'OK' and 'Cancel' buttons are at the bottom right of the dialog.

Once the *Grants module* has closed the *Central Research Accounting* section will transfer the portion due to the Chest from the departmental research cost centre to the Chest (**AA.AABA.AFAA.LZAC**) before closure of the *General Ledger*.

## **10. Posting a refund to a grant**

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Departments must not transfer funds into a research grant or directly code income from a sponsor to a grant code. Collecting monies due from sponsors is undertaken by the Central Research Accounting Team, within the Finance Division.

However, there may be occasions when a miscellaneous receipt needs to be coded to a grant, *e.g. if a supplier is overpaid and they reimburse via a cheque rather than a credit note, or if an expenses advance is raised which is not required resulting in a refund.*

It is not possible to code a miscellaneous receipt directly to a grant in the Accounts Receivable module, so in these scenarios departments must post the receipt to a GL code and then journal it back to the grant.

To do this, follow instructions in Section 7: *Entering a Batch to Post a Credit to the Grant.*

## 11. Monthly VAT corrections

Every month, , the Tax & Property Finance Section, Finance Division, will email your department with a list of VAT amounts that have been processed incorrectly to research grants and need adjusting. The email will detail:

- the invoice number that the VAT adjustment relates to
- the GL code that the VAT adjustment has been posted to in your accounts ready for correction. The code consists of your departmental research cost centre, plus the source of funds and transaction code, as given below

*Example: XXAG.AAAA.EZZM (where XX is your department code)*

If your department has more than one research cost centre, the cost centre from the original transaction will be used. **Always** use the GL code you have been given in the email from Tax & Property Finance.

NB: Do **not** use this GL code for any other purpose.

### Making the adjustment

1. In *Accounts Payable*, look up the invoice number and make a note of the research grant distribution codes (project, award task etc.)
2. In the *Grants module*, enter a Grants Journal with lines to transfer the VAT adjustment from the GL code (\*\*AG.AAAA.EZZM) onto the Grant it should relate to. **Save** your journal, **submit** and **release** it.

Original VAT correction was...	Grants Journal
Debiting the GL code	Debit the grant and credit your GL code
Crediting the GL code	Credit the grant and debit your GL code

## 12. Posting expenditure after the end date

In the *Grants module* there are three key dates which govern the period of research.

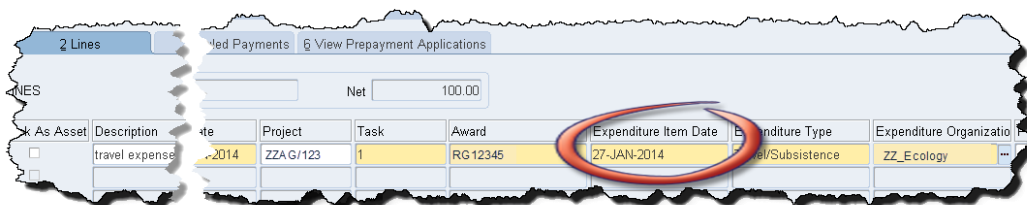
The sponsor's start date	When the research starts. After this date, expenditures can be charged to the project.
The sponsor's end date	When the research will finish. After this date, no <b>new</b> expenditure can be incurred and this date cannot be extended without the permission of the sponsor.
The close date	The date that the award is closed for posting expenditures to the project.

With the exception of EC grants (only 7 days), there is usually two months between the end and close dates. During this time you can still:

- Match an invoice to an existing purchase order, if the goods have been received **prior** to the end date, and approve for payment.
- Pay an invoice or travel claim dated after the end date **if** the expenditure was incurred **during the active period** of the grant (i.e. after the start date and prior to the end date).

### In the AP Module:

When paying an invoice or travel claim which is not being matched to a Purchase Order, it is important to ensure that the **Expenditure Item Date in Distributions** is changed from the invoice date (which defaults) to the date that the expenditure was **actually incurred**. This must be **during the active period** of the grant.



- Post a journal (misc. transaction) for which the expenditure lines have an item date of **on** or **before** the end date (i.e. the expenditure was incurred **during the active period** of the grant).

### In the Grants module

When entering a grants journal, the system defaults the date from the batch header as the **Expenditure Item Date**. This **must** be changed to be the date that the expenditure was **actually incurred**, which must be **during the active period** of the grant.

### How to check the start, end and close dates of an award

The start, end and close dates are shown on the **Award Status Report** as part of the header information, at the top right of the report and also in the **Award Status enquiry** screen.



## 13. Check status of all grants

The Status of all grants should be checked on a rolling basis, at least quarterly, and action taken to correct erroneous items, and resolve over/underspends. There are a number of reports both within *Cognos* and *UFS* that will enable you to do this.

<b>Cognos reports</b>	
<p><b>COGNOS Reports</b></p> <p>Data is a day-old as Cognos is refreshed from UFS overnight.</p> <p>Available in both PDF and excel formats.</p> <p>Only includes projects for which the dept holds the Award</p> <p><i>Refer to Grants 2 course manual for full details on all Cognos Grants reports.</i></p>	<p><b>Year End Report</b></p> <p>A copy of this report is formally sent out to Heads of Department along with their General Ledger Departmental Summary Report at the end of each financial year for their review and sign-off. Copies are also electronically sent out to the departmental Grants Contacts. However, the report can be run at any time as a preview.</p> <p>The report</p> <ul style="list-style-type: none"> <li>• picks up grants that have been 'Open' in the current year</li> <li>• shows total actual 'burdened' costs analysed by expenditure type</li> <li>• includes data across all tasks (including Tasks 99 and 100)</li> <li>• for the current year will provide cumulative totals to date</li> </ul>
	<p><b>Projects by Organisation by PI</b></p> <p>A useful summary report that could be given out to individual PIs. The report returns cumulative project-to-date totals for budget, actual expenditure, commitments and funds left at project, task and expenditure category levels.</p> <p>Run options include:</p> <ul style="list-style-type: none"> <li>• by Project Organisation or multiples – if you select a project organisation but no data is returned then there are no open projects on that organisation</li> <li>• by individual PI or several PIs</li> </ul> <p>There will be a separate page for each PI.</p>
	<p><b>Project Enquiry</b></p> <p>A summary of <b>actual</b> burdened costs per task, analysed by both Expenditure Category and Expenditure Type (the same information as the Award Status Enquiry screen in UFS).</p>
	<p><b>Detailed Expenditure Enquiry by Project</b></p> <p>As the name suggests a detailed listing of all expenditures charged to a project from CHRIS, AP and by journal.</p> <p>Useful for identifying individual invoices (to provide copies to auditors/Research Operations Office) as it includes both the Supplier name and their invoice number. VAT on invoices for non-reclaimable grants is separately identified. Run options include:</p> <ul style="list-style-type: none"> <li>• individual or ranges of project codes</li> <li>• all or just a selection of project statuses</li> <li>• a specific date range or project-to-date</li> </ul>

<b>UFS Reports</b>	
<p><b>UFS Reports</b></p> <p>Data updated overnight</p> <p>Available in both standard and Excel options.</p> <p><i>Refer to Grants 3 course manual for full details on UFS reports</i></p>	<p><b>Award Status Report</b></p> <p>This report provides details on an individual award or all awards that are held by the department. The PI can be named or the field left blank. If Excel version selected, one excel document is produced with seven worksheets of data, which includes expenditure at award summary, project summary, task category and type level. Whether you run the report for a single award or for the departmental organisation, the report will run straight away. The non-excel version, if run by organisation, runs overnight.</p>
	<p><b>Project Status report</b></p> <p>Useful for monitoring the status of a project at month end and during the life of the project, particularly useful where there are cross departmental grants with a project being allocated to a different department from the award. Also provides a useful summary for PIs who do not have access to either the <i>Grants module</i> or Cognos.</p> <p>If the Excel version is selected, one document with six worksheets of data is produced. The worksheets include expenditure at project summary, task, category and type level. The Excel version also allows the selection of a named PI, if required.</p> <p>This report provides up-to-date details on projects, showing:</p> <ul style="list-style-type: none"> <li>• budget,</li> <li>• expenditures,</li> <li>• amounts committed and</li> <li>• funds available.</li> </ul> <p>The expenditure and commitment figures are accumulative from the start of the project. Funds check failures, unapproved purchase orders and AP invoices that are on funds checking hold are not included in the report.</p>

## 14. Erroneous purchase orders

### Run the GMS Commitments Enquiry Report (UFS)

This UFS report provides a listing of commitments, which are approved *Purchase Orders* or *requisitions*, for either a single project or a PI.

**Responsibility:** GM Administrator  
**Navigate:** [Requests > Run](#)

**Used for** Checking outstanding commitments – this is useful at month end for producing information for PIs who do not have access to the *Grants module*. Also used at the end of a Project to check that there are no outstanding commitments before the final claim is sent to the Sponsor.

Parameters	
From Project Organisation	Enter or select your Organisation from the list or values
To Project Organisation	
Principal Investigator	Leave blank for all or specify a Principal Investigator
Project Number	Leave blank for all projects or specify a single project number.
Task Number	Leave blank for all tasks or specify a single task number.
Order By	Data on the report can be ordered by Award Number, Principal Investigator or Project Number.

#### Example Commitments for a specific project

The screenshot shows a 'Parameters' dialog box with the following fields and values:

- From Project Organisation: ZZ\_Ecology
- To Project Organisation: ZZ\_Ecology
- Principal Investigator: (empty)
- Project Number: ZZAG/123
- Task Number: (empty)
- Order By: Project Number

Buttons at the bottom: OK, Cancel, Clear, Help.

## **Investigate and resolve open orders in the *iProcurement* module**

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Investigate in *iProcurement* under a **UFS xx: iProc Buyer** responsibility as to whether these outstanding commitments are valid i.e.

- order raised but the goods have not yet been received
- goods have been delivered but the supplier's invoice has not yet been received

The orders date may be indicative as to whether either of the above two scenarios are likely. In *iProcurement* run the **Open Purchase Order Report** to gain a better understanding as to why the order is still open. Guidance on this can be found under the *Reference* link on the *UFS* home page.

Old orders that are no longer required should be cancelled and those old orders which have been fully delivered and paid (although not correctly identified as such on *UFS*) should be finally closed. This will remove the commitment from the grant.

**Note:** *Care should be taken to ensure that all goods have been received and paid for and there is no likelihood that a credit will subsequently be issued for the transaction, as once an order is **finally closed** it cannot be re-opened again.*

The responsibility for completing this action will depend on the staff structure within the department. In some areas the Grants Administrator may also have iProc Buyer responsibility; in other departments the Grants Administrator would request the accounts teams to make the adjustment on their behalf.

Full details of how to make these amendments are available at  
[http://ufs.admin.cam.ac.uk/reference/upgrade/iprocurement/dd\\_amend\\_req.pdf](http://ufs.admin.cam.ac.uk/reference/upgrade/iprocurement/dd_amend_req.pdf)

## **15. Sponsor audits**

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The external audit requirements will be stated in the terms and conditions of each award. External audits will be arranged by the *Research Operations Office (ROO)* and auditors will need to visit departments to check invoices and payroll information. *ROO* will contact departments to arrange these visits.

Our most common grant audits are for EC FP6 grants and DTI grants. EC FP7 grants require auditing less frequently than FP6 grants.

***NB: Recent Timesheet audits have been particularly critical – please see section 8.***

Please contact the ROO Awards Administrator in your School Team for more information.