



# NEWS FROM GCA

GRANT & CONTRACT ACCOUNTING

## October 2018

### **When Budget Breakdowns Break Down**

GCA and the Office of Special Programs (OSP) meet monthly to discuss ways to improve our shared processes around budget setup and revision. Over the past year, the most common reason for GCA returning Funding Actions (FA) to OSP has been missing or inaccurate budget details.

Historically, GCA's process has been to return the FA to OSP to contact the department for a revised budget. However, this practice delayed the budget setup process and required additional back-and-forth among GCA, OSP, and campus departments. And it isn't a rare occurrence—in July 2018, 16 percent of all FAs were returned to OSP for budget detail issues.

In June of this year, we went to Research Administration Process Improvement Team (RAPIT) to propose a new way of managing this issue. We asked if RAPIT representatives thought it would be better if GCA just allocated the funds to account codes 38 (Unallocated) and 25 (Indirect Costs) as a default. They agreed that this change would be an improvement.

We've already implemented the change!

When you are reviewing your Funding Actions, you may see a note in the GCA Comments field letting you know that some or all of your funds were posted to 38. If you would like to move the funds to specific account codes, you will need to send GCA a Grant Tracker message letting us know how to allocate the funds.

GCA should be able to process these requests within 1-2 business days of receipt.

We hope this new process will allow faster processing of awards that in the past could take weeks or months to resolve.

## **Journal Vouchers**

A journal voucher (JV) is a document used to record a financial transaction in an accounting system. JVs are assigned unique tracking numbers for reference. In the [MyFinancial.desktop Transaction Summary](#), the JV number is listed in the first reference field and has a description starting with “JV#.”

### **Obtaining a JV copy**

Electronic copies of JV transactions are accessible via the [UW Enterprise Data Warehouse](#). If it is your first time using the report, we recommend that you read the [Interpretation Guide](#) first so you get the most out of the tool. Select the tab labeled “Interpretation” before you run the report.

If the JV was submitted in MyFinancial.desktop, you can drill down to the transaction detail by clicking on the Description field in the Transaction Summary. Look for a dark purple button at the top of the page labeled “Show Expense Transfer”. Alternatively, if the second Reference field contains a clickable link, it will take you directly to the transaction detail.

### **Questions and Information**

JVs are generated by multiple departments within the University. If you still have questions or need additional information after reviewing the JV through the Data Warehouse and MyFD, Financial Reporting has a [list of JV codes and contacts](#).

Alternatively, you can also use the originating area code in MyFinancial.desktop to determine where the JV originated. Click on the description field in the Transaction Summary to drill down to the transaction detail. Go to the “General Fields” section, look for the originating area code and review the value listed on the right side. You can click on the originating area code item label for additional details, such as description and contact.

### **Cost Share – eFECS notes**

The eFECS [Cost Share Summary Application](#) was updated in late August to add a Notes field.

This field is designed to allow central office staff (GCA, Post Award Fiscal Compliance, and Management Accounting & Analysis) to add comments related to cost share on a specific budget, e.g. whether the commitment has been met. Campus users will have read-only access to these notes. This will provide more insight and transparency on changes made or analysis completed.

If you have any questions about Cost Share Summary Notes on a specific budget, please contact GCA via [GrantTracker](#). For general questions, please email [gcahelp@uw.edu](mailto:gcahelp@uw.edu) or call 206-616-9995.

### **Using the Pending Transactions Detail Form**

Late-posting transactions are among the most common issues GCA sees in managing grant budgets. If we are aware of pending charges, we can almost always incorporate them into our final invoice and/or report, but we need complete and accurate information from the department to do so. To streamline this process, we created the [Pending Transactions Detail Form](#).

If your budget's [Final Action Date](#) is approaching and you know you will have late transactions, we ask that you submit this form via GrantTracker on or before that date. Please complete all sections of the form, following the instructions at the link above.

### **Participant Support Costs**

We have updated the [Participant Support Costs](#) page on the GCA website to provide additional information more fully reflecting current federal guidance for this type of activity.

If you have any questions on managing your participant support, please contact GCA Help via email to [gcahelp@uw.edu](mailto:gcahelp@uw.edu), [GrantTracker](#) or by phone at 206-616-9995.

### **Process change: Indirect Cost Journal Vouchers**

GCA now runs a weekly report to identify cases where a grant budget has been under- or overcharged for indirect costs (AKA facilities & administrative costs) and to process an automated journal voucher (JV) to correct the issue.

Automated GrantTracker notifications with the JV detail attached are sent to the department contact(s) listed in GrantTracker. If no contacts have been set up, the GrantTracker will be sent to the primary UW address for the PI.

Note that budgets with fringe benefit exclusions and/or subcontract expenditures (account code 03-62) are excluded from the automated JV process.

If you have questions about a specific JV, please reopen the associated GrantTracker notification.

### **Process change: GOCO is flow-through**

GCA is changing the revenue coding for Government Owned, Contractor Operated (GOCO) awards. (A GOCO facility is owned or leased by the United States government, but managed by third-party contractors. Well-known GOCOs include the Lawrence Livermore National Laboratory, Battelle Memorial Institute, and Pacific Northwest National Laboratory.)

In a recent review of GOCO budgets, GCA saw that we had been inconsistent in how we coded their revenue. Some were listed as direct federal funding from the Department

of Energy while others were coded as flow-through. We then researched the best practice per our sponsor contacts and peer institutions and determined that these awards should be coded as flow-through.

GCA and OSP have therefore updated our guidance and future awards from GOCOs will be consistently coded as flow-through funding under the 63-/66- budget prefixes.

### **October Brown Bag**

The next GCA Brown Bag is scheduled for Wednesday, October 24 at 11 a.m. in Foegen N130-A.

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