

Example of a Converted Cost Reimbursable Award

For converted cost reimbursable funds, journals were posted to credit Revenue and debit the new AR NCA for all unbilled expenses (expenses greater than revenue excluding STIP). In addition, any billings that had not been paid were moved from the old AR NCA to the new AR NCA.

For cost reimbursable awards that were not in overdraft at conversion, RAS transactions to recognize revenue and process billing were processed and posted from conversion forward. For funds that were in overdraft at conversion, the overdraft had to be cleared through cost transfers or supplemental funding before RAS transactions to recognize revenue and process billing could be processed and posted.

The example on the next few pages is for a cost reimbursable award with quarterly billing in March (Dec-Feb expenses), June (Mar-May expenses), September (June-Aug expenses), and December (Sep-Nov expenses). The fund was not in overdraft at conversion. In June, the fund went over the billing limit (budget appropriation), and revenue was not recognized on all of the expenditures. Supplemental funding was received, and in July, revenue was recognized on June and July expenditures.

RAS journal entries are shown in the table below. The WebLinks reports that show the actual transactions are included on pages 4-7.

	Journal ID	Old AR	AR	REV	UAR	Description
		112672	112643	332040	332045	
April						
(1) Conversion:	10RASCNV6	21,260.67		(21,260.67)		Revenue is credited, and AR is debited for all unbilled expenses (expenses greater than revenue excluding STIP).
March Billing for 12/06-02/07 Expenses	10RASCNV8	(19,401.00)	19,401.00			To move AR balances, the old AR NCA is credited, and the new AR NCA is debited.
Unbilled Expenses for 03/07		(21,260.67)	21,260.67			
(2) Spending Revenue Recognition:						
	G800056554			(3.70)	3.70	On 3/31/06: Billing Limit (\$68,084.00) Spending as of 3/31 <u>49,518.53</u> Remaining Amt (\$18,565.47) Revenue is recognized for April expenses.
	G800056556			(65.30)	65.30	
	G800056561			(60.32)	60.32	
	G800056274			(10.35)	10.35	
	G800057650			(19.72)	19.72	
	G800057523			(12,175.08)	12,175.08	
May						
(3) Payment Application	A300058699		(19,401.00)			Payment is received and applied.
(4) Spending Revenue Recognition:						
	G800057998			(4.01)	4.01	Revenue is recognized for May expenses.
	G800058473			(49.56)	49.56	
	G800059155			(542.68)	542.68	
	G800059289			(112.21)	112.21	

Journal ID	Old AR	AR	REV	UAR	Description
	112672	112643	332040	332045	
G800060148			(5522.54)	5522.54	
June (5) Billing					The system processes and posts additional billing for April and May. (AR was debited for March expenses during conversion.) The June invoice to the sponsor included expenses for March through May.
Billing for 04/07and 05/07 Expenses	A100061414	18,565.47		(18,565.47)	
(6) Spending Revenue Recognition:					Revenue is recognized for June expenses up to the authorized limit or appropriation. Debits to Revenue and credits to UAR indicate there were cost transfers or other expense reversals. Supplemental funding of \$11,302 was received after revenue recognition was processed.
G800063114 G800063537 G800063139			2.02 629.72 (2.02)	(2.02) (629.72) 2.02	
July (7) Spending Revenue Recognition:					
G800066176 G800065755 G800065767			(4,251.53) (3.71) (5,197.68)	4,251.53 3.71 5,197.68	Revenue is recognized for July expenses (and some of June's).
August (8) Payment Application					
A300067940 A300067940		(21,260.67) (18,565.46)			Payment is received and applied.
(9) Spending Revenue Recognition:					Revenue is recognized for August expenses up to the authorized limit or appropriation. Note: The September invoice can only be for expenses for June-August up to the billing limit. On 8/31/06: Billing Limit (\$79,386.00) Spending as of 8/31 <u>86,902.33</u> Amount overspent \$7,516.33
G800066360			(2,479.80)	2,479.80	

Expenditure Summary By NCA Group – March, 2006

The Expenditure Summary by NCA Group provides budget and financial totals for major expense categories for a DPA-Fund-FY combination. Total expenses before conversion were \$49,518.53. The appropriation and billing limit was \$68,084.00.

Expenditure Summary By DPA, Fund, NCA Group for 03/2006 (CLOSED)

Row(s) 1 - 9 of 9

Grouping	Budget	Financial	Lien	Balance	Pct
DPA - 628032 MEDICINE RESIDENT-PED					
Fund/FY - 83456.01 C H O C 2H30MC00036.0800 HEMOPHILA					
- DIRECT					
- SALARY					
NON-ACADEMIC	50,030.00-	38,495.98	0.00	11,534.02-	76.95%
SALARY RELATED	0.00	259.78	0.00	259.78	N/A
Total:	50,030.00-	38,755.76	0.00	11,274.24-	77.47%
- BENEFITS					
NON-ACADEMIC	11,007.00-	6,152.92	0.00	4,854.08-	55.90%
Total:	11,007.00-	6,152.92	0.00	4,854.08-	55.90%
- NONPAYROLL					
COMMUNICATIONS	0.00	256.95	0.00	256.95	N/A
PRINTING, REPRODUCTION, MEDIA	0.00	173.00	0.00	173.00	N/A
OTHER SERVICES	0.00	23.09	0.00	23.09	N/A
OTHER SUPPLIES	1,004.00-	330.35	0.00	673.65-	32.90%
TRAVEL	1,000.00-	158.43	0.00	841.57-	15.84%
Total:	2,004.00-	941.82	0.00	1,062.18-	47.00%
Total:	63,041.00-	45,850.50	0.00	17,190.50-	72.73%
- INDIRECT					
- OVERHEAD					
OVERHEAD	5,043.00-	3,668.03	0.00	1,374.97-	72.74%
Total:	5,043.00-	3,668.03	0.00	1,374.97-	72.74%
Total:	5,043.00-	3,668.03	0.00	1,374.97-	72.74%
Total:	68,084.00-	49,518.53	0.00	18,565.47-	72.73%
Total:	68,084.00-	49,518.53	0.00	18,565.47-	72.73%

WebLinks GL Transaction Detail – April, 2006

The GL Transaction Detail Report for 4/2006 shows the RAS conversion transactions and the transactions for recognizing revenue for April expenditures.

GL Transaction Detail for 04/2006 To 04/2006 (CLOSED)

Pdf Excel

Row(s) 1 - 44 of 44

Source NCA	Prog Line Description 1	Budget	Financial	Lien	PO ID	Invoice ID	Invoice Dt	Jrnl ID	Jrnl Dt	Reference	Posted Dt	PrepID
DPA - DPA NOT USED												
FundFY - 01 C H O C 2H30MC00036-0800 HEMOPHILA												
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP												
566	112643	12/05-02/28 INV01CE 83456-02	0.00	19,401.00	0.00							
566	112643	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU8	04/21/2006		04/21/2006	SIFPROD
566	112672	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU8	04/21/2006		04/21/2006	SIFPROD
566	112672	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU4	04/20/2006	CNV83456	04/20/2006	SIFPROD
566	112672	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU5	04/20/2006	CNV83456	04/20/2006	SIFPROD
566	112672	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU6	04/20/2006	CNV83456	04/20/2006	SIFPROD
566	112672	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU8	04/21/2006	CNV83456	04/21/2006	SIFPROD
566	112672	12/05-02/28 INV01CE 83456-02	0.00	19,401.00	0.00			10RASCNU8	04/21/2006	83456-02	04/21/2006	SIFPROD
Total:			0.00	21,260.67	0.00							
NCA Group - 200000 REVENUE NCA BUDGET GROUP												
566	332040	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU4	04/20/2006		04/20/2006	SIFPROD
566	332040	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU6	04/20/2006		04/20/2006	SIFPROD
566	332040	EMF_AR/REV_CMV_JRNL	0.00	21,260.67	0.00			10RASCNU5	04/20/2006		04/20/2006	SIFPROD
Total:			0.00	21,260.67	0.00							
Total:			0.00	0.00	0.00							
Total:			0.00	0.00	0.00							
DPA - 628032 MEDICINE RESIDENT-PED												
FundFY - 01 C H O C 2H30MC00036-0800 HEMOPHILA												
NCA Group - 200000 REVENUE NCA BUDGET GROUP												
533	332040	Recognized Revenue	0.00	3.70	0.00			6800055554	04/05/2006		04/25/2006	SIFPROD
533	332040	Recognized Revenue	0.00	65.30	0.00			6800055556	04/07/2006		04/25/2006	SIFPROD
533	332040	Recognized Revenue	0.00	60.32	0.00			6800055561	04/14/2006		04/25/2006	SIFPROD
533	332040	Recognized Revenue	0.00	10.35	0.00			6800056274	04/21/2006		04/21/2006	SIFPROD
533	332040	Recognized Revenue	0.00	19.72	0.00			6800057650	04/30/2006		05/04/2006	SIFPROD
533	332040	Recognized Revenue	0.00	12,175.08	0.00			6800057523	04/30/2006		05/03/2006	SIFPROD
533	332045	Recognized Revenue	0.00	3.70	0.00			6800055554	04/05/2006		04/25/2006	SIFPROD
533	332045	Recognized Revenue	0.00	65.30	0.00			6800055556	04/07/2006		04/25/2006	SIFPROD
533	332045	Recognized Revenue	0.00	60.32	0.00			6800055561	04/14/2006		04/25/2006	SIFPROD
533	332045	Recognized Revenue	0.00	10.35	0.00			6800056274	04/21/2006		04/21/2006	SIFPROD
533	332045	Recognized Revenue	0.00	19.72	0.00			6800057650	04/30/2006		05/04/2006	SIFPROD
533	332045	Recognized Revenue	0.00	12,175.08	0.00			6800057523	04/30/2006		05/03/2006	SIFPROD
Total:			0.00	0.00	0.00							

WebLinks GL Transaction Detail – May, 2006

The GL Transaction Detail Report for 5/2006 shows the RAS transactions for recognizing revenue and utilizing costs for May expenditures.

GL Transaction Detail for 05/2006 To 05/2006 (CLOSED)

[Pdf](#) [Excel](#)

Row(s) 1 - 46 of 46

Source NCA	Prog	Line Description 1	Budget	Financial	Lien	PO ID	Invoice ID	Invoice Dt	Jrnl ID	Jrnl Dt	Reference	Posted Dt	Prep Id
DPA - DPA NOT USED													
FundFY - 01 C H O C 2H30MC00036-0800 HEMOPHILA													
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP													
516	112643	Payment Applied To AR	0.00	19,401.00-	(3)			A300058699	05/11/2006			05/17/2006	SIFPROD
Total:			0.00	19,401.00-	0.00								
Total:			0.00	19,401.00-	0.00								
Total:			0.00	19,401.00-	0.00								
DPA - 628032 MEDICINE RESIDENT-PED													
FundFY - 01 C H O C 2H30MC00036-0800 HEMOPHILA													
NCA Group - 200000 REVENUE NCA BUDGET GROUP													
533	332040	Recognized Revenue	0.00	4.01-				G800057998	05/08/2006			05/09/2006	SIFPROD
533	332040	Recognized Revenue	0.00	49.56-				G800058473	05/12/2006			05/13/2006	SIFPROD
533	332040	Recognized Revenue	0.00	542.68-				G800059155	05/22/2006			05/23/2006	SIFPROD
533	332040	Recognized Revenue	0.00	112.21-				G800059289	05/23/2006			05/24/2006	SIFPROD
533	332040	Recognized Revenue	0.00	0.00				G800060698	05/31/2006			06/09/2006	SIFPROD
533	332040	Recognized Revenue	0.00	5,522.54-	(3)			G800060148	05/31/2006			06/02/2006	SIFPROD
533	332045	Recognized Revenue	0.00	4.01				G800057998	05/08/2006			05/09/2006	SIFPROD
533	332045	Recognized Revenue	0.00	49.56				G800058473	05/12/2006			05/13/2006	SIFPROD
533	332045	Recognized Revenue	0.00	542.68				G800059155	05/22/2006			05/23/2006	SIFPROD
533	332045	Recognized Revenue	0.00	112.21				G800059289	05/23/2006			05/24/2006	SIFPROD
533	332045	Recognized Revenue	0.00	0.00				G800060698	05/31/2006			06/09/2006	SIFPROD
533	332045	Recognized Revenue	0.00	5,522.54				G800060148	05/31/2006			06/02/2006	SIFPROD
Total:			0.00	0.00	0.00								

WebLinks GL Transaction Detail – June, 2006

The GL Transaction Detail Report for 6/2006 shows the budget appropriation for supplemental funding. It also shows the quarterly billing transaction for April, May and June expenses (5). The supplemental funding was not received in time for the processing of revenue recognition transactions for June. So revenue was only recognized (6) for June expenditures up to the billing limit (before supplemental funding).

[Pdf](#) [Excel](#)

GL Transaction Detail for PL/2006 To FN/2006 (CLOSED)

Row(s) 1 - 56 of 56

Source NCA	Prog Line Description 1	Budget	Financial	Lien	P0 ID	Invoice ID	Invoice Dt	Jrnl ID	Jrnl Dt	Reference	Posted Dt	Prep ID
DPA - DPA NOT USED												
FundFY - -01 C H O C 2H30MC00036-0800 HEMOPHILA												
NCA Group - 200000 REVENUE NCA BUDGET GROUP												
135	332040 Supp. funds 06/05-07/06	11,302.00	0.00	0.00			12EVS0476	06/30/2006		07/11/2006	FACCJS	
Total:		11,302.00	0.00	0.00								
Total:		11,302.00	0.00	0.00								
Total:		11,302.00	0.00	0.00								
DPA - 628032 MEDICINE RESIDENT-PED												
FundFY - -01 C H O C 2H30MC00036-0800 HEMOPHILA												
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP												
516	112643 System Generated Billing Entry	0.00	18,565.47	0.00			A100061414	06/15/2006		06/16/2006	SIFPROD	
Total:		0.00	18,565.47	0.00								
NCA Group - 200000 REVENUE NCA BUDGET GROUP												
533	332040 Recognized Revenue	0.00	2.02	0.00			6800063114	06/01/2006		07/04/2006	SIFPROD	
533	332040 Recognized Revenue	0.00	629.72	0.00			6800063537	06/30/2006		07/08/2006	SIFPROD	
533	332040 Recognized Revenue	0.00	2.02	0.00			6800063139	06/30/2006		07/04/2006	SIFPROD	
533	332040 Recognized Revenue	0.00	0.00	0.00			6800065048	06/30/2006		07/26/2006	SIFPROD	
533	332045 Recognized Revenue	0.00	2.02	0.00			6800063114	06/01/2006		07/04/2006	SIFPROD	
516	332045 System Generated Billing Entry	0.00	18,565.47	0.00			A100061414	06/15/2006		06/16/2006	SIFPROD	
533	332045 Recognized Revenue	0.00	629.72	0.00			6800063537	06/30/2006		07/08/2006	SIFPROD	
533	332045 Recognized Revenue	0.00	2.02	0.00			6800063139	06/30/2006		07/04/2006	SIFPROD	
533	332045 Recognized Revenue	0.00	0.00	0.00			6800065048	06/30/2006		07/26/2006	SIFPROD	
Total:		0.00	18,565.47	0.00								

WebLinks GL Transaction Detail – July and August, 2006

The GL Transaction Detail Report for 7/2006 shows the RAS revenue recognition transactions for July and June expenses.

GL Transaction Detail for 07/2006 To 07/2006 (CLOSED)

[Pdf](#) [Excel](#)

Row(s) 1 - 26 of 26

Source NCA	Prog	Line Description 1	Budget	Financial	Lien	P0 ID	Invoice ID	Invoice Dt	Jrnl ID	Jrnl Dt	Reference	Posted Dt	Prep ID
DPA - 628032 MEDICINE RESIDENT-PED													
FundFY - -01 C H O C 2H30MCD00036-0800 HEMOPHILA													
NCA Group - 200000 REVENUE NCA BUDGET GROUP													
533	332040	Recognized Revenue	0.00	4,251.53-	0.00			6800065176	07/01/2006			08/17/2006	SIFPROD
533	332040	Recognized Revenue	0.00	3.71-	0.00			6800065755	07/17/2006			08/09/2006	SIFPROD
533	332040	Recognized Revenue	0.00	5,197.68-	0.00			6800065767	07/31/2006			08/09/2006	SIFPROD
533	332045	Recognized Revenue	0.00	4,251.53	0.00			6800065176	07/01/2006			08/17/2006	SIFPROD
533	332045	Recognized Revenue	0.00	3.71	0.00			6800065755	07/17/2006			08/09/2006	SIFPROD
533	332045	Recognized Revenue	0.00	5,197.68	0.00			6800065767	07/31/2006			08/09/2006	SIFPROD
Total:			0.00	0.00	0.00								

The GL Transaction Detail Report for 8/2006 shows the RAS transactions for two payments received. The first payment is applied without an NCA since the converted AR balance did not use a DPA. The second payment is applied to the AR balance created post-conversion, and therefore, includes a DPA. Revenue was recognized up to the authorized limit.

GL Transaction Detail for 08/2006 To 08/2006 (CLOSED)

[Pdf](#) [Excel](#)

Row(s) 1 - 28 of 28

Source NCA	Prog	Line Description 1	Budget	Financial	Lien	P0 ID	Invoice ID	Invoice Dt	Jrnl ID	Jrnl Dt	Reference	Posted Dt	Prep ID
DPA - DPA NOT USED													
FundFY - -01 C H O C 2H30MCD00036-0800 HEMOPHILA													
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP													
516	112643	Payment Applied To AR	0.00	21,260.67-	0.00			A300067940	08/01/2006			09/02/2006	SIFPROD
Total:			0.00	21,260.67-	0.00								
Total:			0.00	21,260.67-	0.00								
Total:			0.00	21,260.67-	0.00								
DPA - 628032 MEDICINE RESIDENT-PED													
FundFY - -01 C H O C 2H30MCD00036-0800 HEMOPHILA													
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP													
516	112643	Payment Applied To AR	0.00	18,565.46-	0.00			A300067940	08/01/2006			09/02/2006	SIFPROD
Total:			0.00	18,565.46-	0.00								
NCA Group - 200000 REVENUE NCA BUDGET GROUP													
533	332040	Recognized Revenue	0.00	2,479.80-	0.00			6800066360	08/01/2006			08/15/2006	SIFPROD
533	332045	Recognized Revenue	0.00	2,479.80	0.00			6800066360	08/01/2006			08/15/2006	SIFPROD
Total:			0.00	0.00	0.00								

Expenditure Summary By NCA Group – August, 2006

The Expenditure Summary by NCA Group does not include revenue, billing or payment information. The totals on this report will match the Direct Costs and Indirect Costs for the *Ledger Budget* and *Ledger Total Exp* columns on the Budget Status Report (refer to rows at the bottom of the report). As of 08/2006, the appropriation and billing limit was \$79, 386.00, and total expenses were \$86, 902.33. The award was over budget by \$7,516.33.

**Expenditure Summary By DPA,
Fund, NCA Group for 08/2006
(CLOSED)**

Row(s) 1 - 10 of 10

Grouping	Budget	Financial	Lien	Balance	Pct
DPA - 628032 MEDICINE RESIDENT-PED					
Fund/FY - 01 C H O C 2H30MC00036-0800 HEMOPHILA					
- DIRECT					
- SALARY					
NON-ACADEMIC	58,271.00-	67,898.73	0.00	9,627.73	116.52%
SALARY RELATED	0.00	180.82	0.00	180.82	N/A
Total:	58,271.00-	68,079.55	0.00	9,808.55	116.83%
- BENEFITS					
NON-ACADEMIC	12,820.00-	10,580.62	0.00	2,239.38-	82.53%
Total:	12,820.00-	10,580.62	0.00	2,239.38-	82.53%
- NONPAYROLL					
COMMUNICATIONS	0.00	382.22	0.00	382.22	N/A
FREIGHT & POSTAGE	0.00	18.26	0.00	18.26	N/A
PRINTING, REPRODUCTION, MEDIA	0.00	173.00	0.00	173.00	N/A
OTHER SERVICES	0.00	25.29	0.00	25.29	N/A
OTHER SUPPLIES	1,304.00-	878.56	0.00	425.44-	67.37%
TRAVEL	1,111.00-	327.63	0.00	783.37-	29.49%
Total:	2,415.00-	1,804.96	0.00	610.04-	74.74%
Total:	73,506.00-	80,465.13	0.00	6,959.13	109.47%
- INDIRECT					
- OVERHEAD					
OVERHEAD	5,880.00-	6,437.20	0.00	557.20	109.48%
Total:	5,880.00-	6,437.20	0.00	557.20	109.48%
Total:	5,880.00-	6,437.20	0.00	557.20	109.48%
Total:	79,386.00-	86,902.33	0.00	7,516.33	109.47%
Total:	79,386.00-	86,902.33	0.00	7,516.33	109.47%
Totals:	79,386.00-	86,902.33	0.00	7,516.33	109.47%