

# Monitoring Expenditures

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## Overview

The Banner information system provides on-line access to financial reports for each University index including restricted indexes for sponsored projects. The purpose of these reports is to aid the PI in monitoring budgets and expenditures.

It is the principal investigator/project director's (PI) responsibility to review their reports at least monthly to make sure all valid transactions are recorded and any incorrect transactions (such as keying errors) are corrected. The PI should maintain record of all expenditures allocated to their project fund(s) then compare against Banner financial reports to identify problems such as

- Missing charges
- Keying errors (amounts, account codes)
- Unauthorized expenses

The PI or designee should notify their Grant Accountant of any errors and work to resolve problems promptly.

## Accessing Reports Using Banner Admin Pages

This is the preferred method for reviewing financial information in Banner. Access to Banner Finance is available to anyone with oversight responsibilities. Ask your departmental security administrator for assistance. If you are unsure whom to contact, start with your departmental support staff or the Controller's Office.

1. Log in to [Flashline](#)
2. Select Employee Dashboard / Resources / Additional Resources
3. Open Banner 9 Admin Pages
4. At the welcome page, enter any part of the following form names
5. Select the form from the drop down menu



## Grant Organization Inquiry (FRIORGH)

This form will display all grant indexes for a given responsible organization code.

1. COA = K

2. Enter the six digit organization code
3. Click Go (or alt page-down)

Grant Organization Inquiry FRIGH 9.0 (ePROD)								
COA: K Organization: 800055 Dean, Tuscarawas Campus								
GRANT ORGANIZATION INQUIRY FORM								
Grant	Description	Status	Date	Project Start	Organization	Description	Proposal	Maximum Amount
447001	OBR Inst-Tuscarawas	I	07/01/2005	05/01/1998	800055	Dean, Tuscarawas Campus		
447004	Tusc SBDC Program Income	A	10/01/2010	10/01/2010	800055	Dean, Tuscarawas Campus		
447007	ODOD/SBDC Jobs Act Program - Tusc	I	02/02/2011	02/02/2011	800055	Dean, Tuscarawas Campus		
447035	WIA/ODYS/DOL YOUTH-O-S/POY6	I	07/01/2005	01/01/2007	800055	Dean, Tuscarawas Campus		
447036	Arts Midwest/NEA Luna Negra Dance T	I	11/27/2010	11/27/2010	800055	Dean, Tuscarawas Campus		
447044	ODOD/SBA SBDC FY09 Federal	I	03/15/2010	10/01/2008	800055	Dean, Tuscarawas Campus		
447045	ODOD SBDC FY09 State	I	03/16/2010	10/01/2008	800055	Dean, Tuscarawas Campus		
447046	ODR - Jobs Challenge FY09	I	07/01/2008	07/01/2008	800055	Dean, Tuscarawas Campus		

The resulting list shows all active and inactive grants. Sort the list by clicking any column heading.

Grant Organization Inquiry FRIGH 9.0 (ePROD)								
COA: K Organization: 800055 Dean, Tuscarawas Campus								
GRANT ORGANIZATION INQUIRY FORM								
Grant	Description	Status	Date	Project Start	Organization	Description	Proposal	Maximum Amount
447004	Tusc SBDC Program Income	A	10/01/2010	10/01/2010	800055	Dean, Tuscarawas Campus		
447097	OBR - Jobs Challenge FY08 Tuscarawa	A	07/01/2007	07/01/2007	800055	Dean, Tuscarawas Campus		
487937	ODSA/SBA: Tusc SBDC FY18 Federal	A	10/01/2017	10/01/2017	800055	Dean, Tuscarawas Campus		
487938	ODSA: Tusc SBDC FY18 State	A	10/01/2017	10/01/2017	800055	Dean, Tuscarawas Campus		
487939	OAC: Class Acts Program 2017-2018	A	10/01/2017	10/02/2017	800055	Dean, Tuscarawas Campus		
487940	OAC: PAC 17/18 Ohio Artists on Tour	A	09/01/2017	09/01/2017	800055	Dean, Tuscarawas Campus		
487943	AMNEA: Collision of Rhythm	A	07/01/2018	07/01/2018	800055	Dean, Tuscarawas Campus		
487944	OAC: PAC 18/19 OH Artist on Tour	A	07/01/2018	07/30/2018	800055	Dean, Tuscarawas Campus		
487945	OAC: Class Acts Program	A	08/01/2018	10/17/2018	800055	Dean, Tuscarawas Campus		
487946	ODSA/SBA: Tusc SBDC FY19 Federal	A	10/01/2018	10/01/2018	800055	Dean, Tuscarawas Campus		
487947	ODSA: Tusc SBDC FY19 State	A	10/01/2018	10/01/2018	800055	Dean, Tuscarawas Campus		
447001	OBR Inst-Tuscarawas	I	07/01/2005	05/01/1998	800055	Dean, Tuscarawas Campus		

## Grant Inception to Date (FRIGITD)

Used to view budget summary for grant, cost share and program income indexes (can be used in place of Finance Report: Grant Budget Summary).

1. Enter Grant ID and Index Number
2. Select Budget Pool from the Account Summary drop down
3. Click Go (or alt page-down)

Grant Inception to Date FRIGITD 9.3.8 (ePROD)		ADD	RETRIEVE	RELATED	TOOLS				
Chart of Accounts: <input type="text" value="K"/>	Grant: <input type="text" value="427902"/>	MSUNSF: VESTA FY16-20							
Grant Year: <input type="text"/>	Index: <input type="text" value="427902"/>								
Fund: <input type="text" value="220021"/>	Organization: <input type="text" value="200060"/>								
Program: <input type="text" value="3101"/>	Activity: <input type="text"/>								
Location: <input type="text"/>	Account Type: <input type="text"/>								
Account: <input type="text"/>	Account Summary: <input type="text" value="All Levels"/>								
Date From (MM/YY): <input type="text" value="07"/> / <input type="text" value="14"/>	Date To (MM/YY): <input type="text" value="10"/>								
Include Revenue: <input type="checkbox"/>	Exclude Indirect: <input type="checkbox"/>								
Accounts: <input type="checkbox"/>	Costs: <input type="checkbox" value="Budget Pool"/>								
Hierarchy: <input type="checkbox"/>	Fund Summary: <input type="checkbox"/>								
By Sponsor Account: <input type="checkbox"/>									
Get Started: Complete the fields above and click Go. To search by name, press TAB from an ID field, enter your search criteria, and then press ENTER.									

The results show the Budget, Activity and Available Balance by account code with the totals across the bottom.

## Understanding Grant Inception to Date

Grant Inception to Date FRIGTD 9.3.8 (aPROD)							
Chart of Accounts: K Grant: 427902 MSU/NSF: VESTA FY16-20 Grant Year: Index: 427902 Fund: 220021 Organization: 200060 Program: 3101 Activity: Location: Account Type: Account: Account Summary: Budget Pool							
Date From (MM/YY): 07 / 14 Date To (MM/YY): 10 / 18 Include Revenue Accounts: <input type="checkbox"/> Exclude Indirect Costs: <input type="checkbox"/> Hierarchy: <input type="checkbox"/> Fund Summary: <input type="checkbox"/> By Sponsor Account: <input type="checkbox"/>							
GRANT INCEPTION TO DATE							
Account	Type	Description	Adjusted Budget	Activity	Commitments	Available Balance	
51016	L	S&W-Unclassified Bud Pool (Grants)	75,821.00		18,690.74	0.00	57,130.26
61210	L	S&W - Faculty Bud Pool (Grants)	0.00		25,342.97	0.00	-25,342.97
62010	L	Benefits Budget Pool	36,985.00		15,369.38	0.00	21,615.62
71010	E	Travel Pool	30,526.00		21,817.42	0.00	8,708.58
71200	E	Entertainment Expenses Pool	0.00		309.32	0.00	-309.32
72010	E	Supplies Pool	13,500.00		258.66	0.00	13,241.34
73300	E	Postage/Frt Bud Pool	0.00		59.61	0.00	-59.61
73400	E	Other Info+Comm Pool	0.00		99.00	0.00	-99.00
73401	E	Advertising	0.00		2,185.00	0.00	-2,185.00
77600	E	GRANT ONLY Participant Budget Pool	58,750.00		8,806.96	0.00	49,943.04
79011	E	Indirect Costs	50,186.00		26,921.85	0.00	23,264.15
Record 1 of 11							
NET TOTAL							
Adjusted Budget		Activity		Commitments		Available Balance	
265,768.00		119,860.91		0.00		145,907.09	

The **Account** and **Description** columns display the account code and description for the budget pool category.

**Adjusted Budget** column displays the current budget reflected on the most recent spending plan prepared by Sponsored Programs.

**Activity** column displays the total lifetime expenditures by account code. Click an account code to and Choose Related in the upper right. Select Grant Detail Information for a list of individual transactions in that particular category.

**Commitments** column displays encumbrances for pending expenditures.

Please note

- Only Salary and Purchase Orders are encumbered
- Committed amounts for salaries are through June 30 of the current fiscal year. Amounts budgeted beyond June 30 are not encumbered until the beginning of the next fiscal year.
- Costs not encumbered include
  - Fringe benefits
  - PCard purchases
  - Payment Requests
  - Travel
  - Auxiliary expenses (Dining Services, Resident Halls, etc.)
  - Sub Award Agreements
  - Cost Transfers
  - Indirect Costs

**Available Balance** column reflects the Budget minus Project to Date Activity minus Commitments. If the balance amount is a negative or deficit balance. Indirect costs are not encumbered but will be collected as direct costs are charged and, therefore, not available for other expenses.

**Remember to deduct any pending expenses not encumbered to determine the true available balance.**

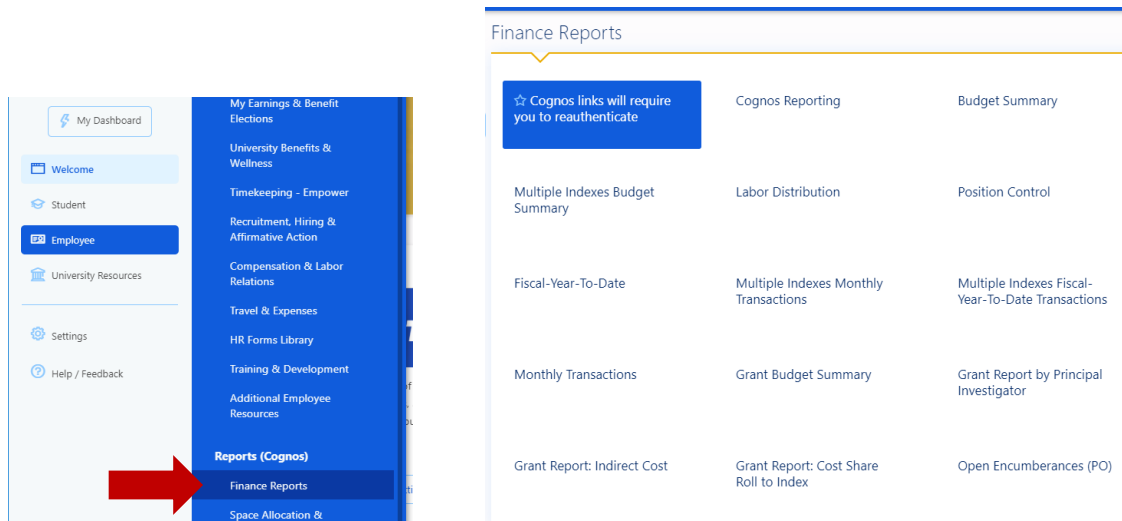
## More Banner Admin Pages

Banner has many forms/pages related to monitoring grant funds. The [Grants Accounting Training](#) page contains Quick Guides for several other forms you may find helpful.

## Accessing Reports Using Flashline Cognos Finance Reports

Expenditure Reports are available on-line through Flashline.

1. Log in to [Flashline](#)
2. Select Employee Dashboard / Reports / Finance Reports



There are several sponsored project reports available to help PI's and their support staff monitor expenditures.

- Grant Report by Principal Investigator
- Grant Budget Summary (*do not use Budget Summary for grants*)
- Labor Distribution
- Monthly Transactions
- Fiscal-Year-To-Date
- Grant Report: Indirect Cost
- Grant Report: Cost Share Roll to Index

*Note - Related links include instructions on how to download Flashline Finance Reports.*

## Grant Report by Principal Investigator

This report reflects transactions through the previous business day. Select the Principal Investigator(s) from the list then click "Finish" at the bottom of the page. The resulting list will contain all active and inactive grants for the PI(s) selected.

bf-168-Grant Ledger Report - prompt

**KENT STATE UNIVERSITY**  
**Grant Ledger Report**

\*Click on the linked FUND number for a detailed report.  
Click the button to return to the PI Selection page.

PRINCIPAL_INVESTIGATOR_NAME	GRANT_ID	STATUS_DESC	EFFECTIVE_DATE	TYPE	FUND	ORGANIZATION_CODE	ORGANIZATION_DESC	PROGRAM	PROGRAM_DESC	GRANT_TITLE	AGENCY_NAME	PROJECT_START_DATE	PROJECT_END_DATE
Roberts, Stephen J.	418200	Active	7/31/18	Grant	<a href="#">212747</a>	100324	Research & Sponsored Programs	2100	Separately Budgeted Research	CSU/ODSA: TeCK SMART bike for PO	Cleveland State University	5/8/17	5/31/19
Roberts, Stephen J.	418201	Active	7/1/16	Grant	<a href="#">212845</a>	100324	Research & Sponsored Programs	2100	Separately Budgeted Research	CSU/ODSA: TeCK Toxic Gas Sens	Cleveland State University	5/8/17	5/31/19
		Active	7/1/16	Cost Share	<a href="#">118557</a>	100324	Research & Sponsored Programs	2100	Separately Budgeted Research	CSU/ODSA: TeCK Toxic Gas Sens	Cleveland State University	5/8/17	5/31/19
Roberts, Stephen J.	418202	Active	7/1/16	Grant	<a href="#">212905</a>	100324	Research & Sponsored Programs	2100	Separately Budgeted Research	CSU/ODSA: TeCK High Pwr Fuel Cell	Cleveland State University	5/8/17	5/31/19
		Active	7/1/16	Cost Share	<a href="#">118566</a>	100324	Research & Sponsored Programs	2100	Separately Budgeted Research	CSU/ODSA: TeCK High Pwr Fuel Cell	Cleveland State University	5/8/17	5/31/19

Click on the linked “Fund” number to launch the Grant Budget Summary report.

bf-168-Grant Ledger - ksu grant and project

**KENT STATE UNIVERSITY**  
**Grant Ledger Report**

CSU/ODSA: TeCK High Pwr Fuel Cell  
CSU/ODSA: TeCK High Pwr Fuel Cell  
Research & Sponsored Programs  
Separately Budgeted Research

Run HTML  
Run PDF  
Run Excel  
Run Excel data  
Run CSV  
Run XML  
Reset prompts and run

\*Click on the linked ACCOUNT number to view the Transaction History List for each line item.

Account	Title	Budget	Current Activity	Project to Date Activity	Commitments	Available Balance
<b>Salaries &amp; Wages</b>						
<a href="#">61010</a>	S&W-Unclassified Bud Pool (Grants)	4,478.18	0.00	0.00	0.00	4,478.18
<a href="#">61313</a>	Sum,Fac,Research	0.00	0.00	5,620.00	0.00	(5,620.00)
<a href="#">61410</a>	S&W-Grad Asst Bud Pool (Grants)	3,500.00	0.00	0.00	0.00	3,500.00
<b>Salaries &amp; Wages</b>		<b>7,978.18</b>	<b>0.00</b>	<b>5,620.00</b>	<b>0.00</b>	<b>2,358.18</b>
<b>Employee Benefits</b>						

To extract report as pdf or excel, select the “Run As” Icon and choose the format you wish.

A new browser window will open to keep you informed of the status of your report request. When your report is ready, a quick link will be available at the bottom left corner of this window. Click to open the file. If this quick link does not appear, you can navigate to your download folder and open the file from there.

bf-168-Grant Ledger - ksu grant and project - IBM Cognos Viewer - Google Chrome

https://keys.kent.edu:44313/ibmcognos/bi/v1/dispatch

Your report is ready and will download to your Web browser in a few moments.

[bf-168-Grant Ledge...xlsx](#) Show all

## Grant Budget Summary Report (Grant Ledger Report)

This report summarizes expenditures by account code within general budget categories such as Salaries & Wages, Employee Benefits, etc. The header shows the PI as well as the grant accountant assigned to the project who should be contacted if there are questions or errors. View the report on screen with drill down capability or export it to Excel or PDF format. The report reflects all transactions posted in Banner as of midnight the previous day. For example, reports run on the 16<sup>th</sup> day of the month will contain all activity posted through the 15<sup>th</sup>. Final month-end reports are available the fifth working day of the following month.

1. Enter the prompted information
  - Account Index (Six-digit index number)
  - Fiscal Year (Four-digit fiscal year, 2019 is the Fiscal Year July 1, 2018 – June 30, 2019)
  - Fiscal Period (Two-digit fiscal month with July being 01)
2. Click the “Finish” button at the bottom of the page
3. Click the Account Index link to run the report (if multiple links are available, any one will work)

ACCOUNT_INDEX	ACCOUNT_INDEX_DESC	FUND	
<a href="#">411516</a>	OBR Ohio Means Intern and Co-ops	212061	OBR Ohio
<a href="#">411516</a>	OBR Ohio Means Intern and Co-ops	212061	OBR Ohio
<a href="#">411516</a>	OBR Ohio Means Intern and Co-ops	212061	OBR Ohio
<a href="#">411516</a>	OBR Ohio Means Intern and Co-ops	212061	OBR Ohio

4. Select “Run As” to extract the report to PDF or Excel if needed (DO NOT USE Data)

The screenshot shows the 'Run As' menu with the following options: Run HTML, Run PDF, Run Excel, Run Excel data, Run CSV, and Run XML. A red arrow points to the 'Run As' button in the top right corner. Another red arrow points to the 'Run Excel' option in the menu. Below the menu, there is a table with columns: Budget, Current Activity, and Project. The table contains data for various account codes and their corresponding budget amounts.

	Budget	Current Activity	Project
61000	0.00	0.00	
61002	0.00	0.00	
61210	15,000.00	0.00	
61211	0.00	0.00	
61212	0.00	0.00	

## Understanding the Grant Ledger Report

bf-141-Grant Ledger - ksu grant and project - Report Studio						
<div> <div> <div>bf-141</div> <div>V.02/05/2013</div> </div> <div> </div> </div>						
<b>Grant Ledger Report</b>						
<div> <div>Grant ID: 411516</div> <div>OBR Ohio Means Intern and Co-ops</div> </div>						
<div> <div>Fund: 212061</div> <div>OBR Ohio Means Intern and Co-ops</div> </div>						
<div> <div>Organization: 100129</div> <div>Computer Science</div> </div>						
<div> <div>Program: 3101</div> <div>Public Services</div> </div>						
<div> <div>Fiscal Year: 2019</div> <div>Principal Investigator: Melton, Austin C.</div> </div>						
<div> <div>Fiscal Period: 12-June - June, 2019</div> <div>Grant Accountant: Henry, Valerie</div> </div>						
Account	Title	Budget	Current Activity	Project to Date Activity	Commitments	Available Balance
<b>Salaries &amp; Wages</b>						
61010	S&W-Unclassified Bud Pool (Grants)	0.00	0.00	0.00	0.00	0.00
61012	Professional,FT	0.00	0.00	0.00	0.00	0.00
61210	S&W - Faculty Bud Pool (Grants)	16,000.00	0.00	0.00	0.00	16,000.00
61211	Faculty,FT,Tenure	0.00	0.00	29,549.47	0.00	(29,549.47)
61310	S&W - Summer Budget Pool (Grants)	17,464.00	0.00	0.00	0.00	17,464.00
61312	Sum,Fac,Admin	0.00	0.00	19,101.72	0.00	(19,101.72)
61313	Sum,Fac,Research	0.00	0.00	17,461.93	0.00	(17,461.93)

The **Account** and **Title** columns display the general account code description.

**Budget** column displays the budget for that account code. This is the amount reflected on the most recent spending plan prepared by Sponsored Programs.

**Current Activity** column displays the total current month expenditures by account code. Click the account code link to view a list of individual transactions.

**Project to Date Activity** column summarizes all expenditures throughout the lifetime of the project. This total includes the amount shown in the Current Activity column.

**Commitments** column displays encumbrances for pending expenditures.

Please note

- Only Salary and Purchase Orders are encumbered
- Committed amounts for salaries are through June 30 of the current fiscal year. Amounts budgeted beyond June 30 are not encumbered until the beginning of the next fiscal year.
- Costs not encumbered include
  - Fringe benefits
  - PCard purchases
  - Payment Requests
  - Travel
  - Auxiliary expenses (Dining Services, Resident Halls, etc.)
  - Sub Award Agreements
  - Cost Transfers
  - Indirect Costs

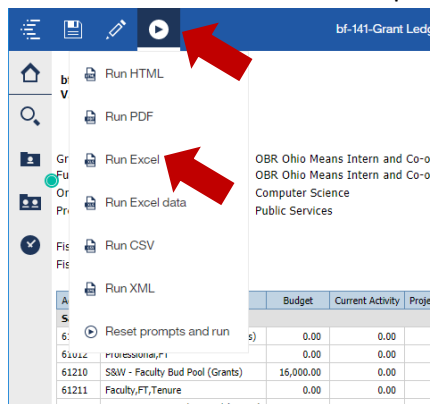
**Available Balance** column reflects the amount that is available for expenditure. The calculation is Budget minus Project to Date Activity minus Commitments. If the balance amount is in parentheses, it is a negative or deficit balance. Indirect costs are not encumbered but will be collected as direct costs are charged and, therefore, not available for other expenses.

**Remember to deduct any pending expenses not encumbered to determine the true available balance.**

## Transaction Report – Monthly

This report is organized by expense category and shows the individual transactions summarized in the current activity column on the ledger report.

1. Enter the prompted information
  - Account Index (Six-digit index number)
  - Fiscal Year (Four-digit fiscal year)
  - Fiscal Period (Two-digit fiscal month with July being 01)
2. Click the “Finish” button at the bottom of the page
3. Click the Account Index link to run the report (if multiple links are available, any one will work)
4. Select “Run As” to extract the report to PDF or Excel if needed (DO NOT USE Data)



Please note, this report returns activity in the Revenue Account Code (five digit account code beginning with the number 5.) For grants, you should ignore this section. The information here is automatically generated for each transaction that posts to the grant. It is the sum of the actual expense plus any indirect costs incurred as a result of that expense. Grants Accounting uses this information but is not very helpful for monitoring financial activity at the college/dept/PI level. Please focus your review on the five digit expense account codes that begin with the number 6 (salary and benefits) and 7 (all other non-salary expenses).

## Transaction Report – Fiscal Year to Date

This is the same as the monthly transaction report except it shows the individual transactions for an entire fiscal year.

1. Enter the prompted information
  - Account Index (Six-digit index number)





## Labor Distribution Report

This report is organized by expense category and shows the salary and fringe for individuals paid through HR/Payroll. It corresponds to the current activity column on the monthly ledger report. If an unfamiliar name is listed, or someone is not listed who should be at the level of effort on the grant, double-check any personnel paperwork that was submitted. If that does not resolve the issue contact the grants accountant assigned to this project.

1. Enter the prompted information
  - Account Index (Six-digit index number)
  - Fiscal Year (Four-digit fiscal year)
  - Fiscal Period (Two-digit fiscal month with July being 01)
2. Click the “Finish” button at the bottom of the page
3. Click the Account Index link to run the report (if multiple links are available, any one will work)
4. Select “Run As” to extract the report to PDF or Excel if needed (DO NOT USE Data)

## Understanding the Labor Distribution Report

bf-040  
V.08/04/2010

**KENT STATE UNIVERSITY**

**Labor Distribution Report**

**Index:** 410418MU/QNRF/KSUF: SLATEQ - Scaffolding  
**Fund:** 212700MU/QNRF/KSUF: SLATEQ - Scaffolding  
**Organization:** 100133English  
**Program:** 2100 Separately Budgeted Research  
**Fiscal Year / Month:** 2018 04 - October  
**Calendar Year / Month:** 2,017 October

\* Close this window to go back to the Index Page.

\*\*Note: Year to date transactional information is available by Account Code and Employee. This information can be accessed by clicking on the appropriate Account Code and Employee name within the report.

**61211 - Faculty,FT,Tenure**

NAME	ID	POSITION	JOB_SUFFIX	POSITION_TITLE	POSITION_EMPLOYEE_CLASS_DESC	Encumbrance	Expended MTD	Expended YTD
	999586		00	Tenure Track Faculty 9 Month	Faculty FT Tenure Track	\$0.00	\$0.00	\$0.00
<b>61211 - Faculty,FT,Tenure</b>						<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**61313 - Sum,Fac,Research**

NAME	ID	POSITION	JOB_SUFFIX	POSITION_TITLE	POSITION_EMPLOYEE_CLASS_DESC	Encumbrance	Expended MTD	Expended YTD

From this online view, you can click a person's name to see the list of all payments made to that individual in that particular account code for the fiscal year. Clicking the account code link will list all persons paid in that particular account code for the fiscal year.

**Name** – Name of the person paid

**ID** – KSU Banner ID number

**Position** – Position control number assigned by the Budget Office

**Job\_Suffix** – Typically 00 unless multiple assignments are made for the same position

**Position\_Title** – Position title assigned by HR or Academic Personnel

**Position\_Employee\_Class\_Desc** – The position type or classification

**Encumbrance** – The original encumbrance will be displayed if the report is run the month the position/person was appointed.

**Expended MTD** – Total of all transactions for that person posted for the selected month. This includes payments for the current month plus any redistributed costs originally incurred in prior months.

**Expended YTD** – Total of all transactions for that person posted for the selected fiscal year.

## Position Control Report

This report lists the positions assigned to an index. It may be useful for large projects that fund many personnel positions.