



# 2009 North Dakota HEUG Conference March 16 and 17, 2009

NDSU Memorial Union

Fargo, ND

Pam Hurdelbrink, Presenter



# Grant Accounting Entries

- Scheduled Pay
- Cost Reimbursable – no Prepaid Amounts
- Cost Reimbursable – with Prepaid Amounts



# Scheduled Pay Revenue

## ❖ Revenue (only General Ledger):

- ❖ Grant's Officer runs a billing
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable – 128002
  - ❖ Credit Revenue – 45XXXX
  - ❖ Journal Source - BI



# Scheduled Pay – Billing Jrnl

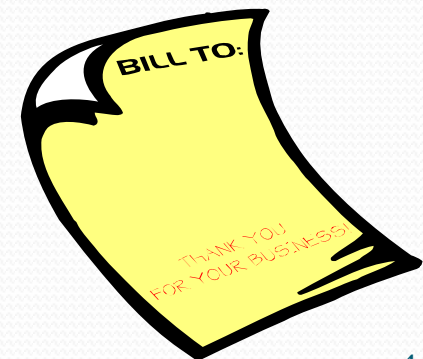
[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit: UND01    Journal ID: BI00723406    Date: 12/19/2008    \*Process: Edit Journal

[Template List](#)    [Search Criteria](#)

Errors Only      Line: 12

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	5	128002	43500	8170		UND01	UND0014525	1		378.00	Create AR from Unbilled AR
<input type="checkbox"/>	12	452010	43500	8170		UND01	UND0014525	1		-378.00	Create AR from Unbilled AR



# Scheduled Pay Revenue- cont.

- ❖ Payment Received – Grant's Officer applies to item (invoice)
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Cash – 105251
  - ❖ Credit Accounts Receivable – 128002
  - ❖ Journal Source - AR
- ❖ Nothing Integrated to Proj\_Resource

# Scheduled Pay – Payment Jrnl

Header	Lines	Totals	Errors	Approval							
Unit: UND01 Journal ID: ARP0723425 Date: 12/19/2008 *Process: Edit Journal Process											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only Line: 50											
▼ Lines											
											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	21	105251	43500	8170		UND01	UND0014525	1		378.00	AR Payment
<input type="checkbox"/>	46	128002	43500	8170		UND01	UND0014525	1		-378.00	AR Payment



# Scheduled Pay Expenses

- ❖ **Expenses (General Ledger and Proj Resource):**
  - ❖ Expenses Incurred/Posted
    - ❖ Accounts Payable
    - ❖ General Ledger
  - ❖ Nightly Finance Batch – Integration to Proj\_Resource
    - ❖ Accounts Payable – NDUPC\_APTOPC Process
    - ❖ General Ledger - GL2PC\_SF Process
    - ❖ Rows created for Paid Expenses
  - ❖ Nightly Finance Batch – FNA

# Scheduled Pay Expenses – cont.

- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Accounts Payable – Journal Source AP
    - ❖ Debit Expense
    - ❖ Credit Accounts Payable
  - AND
  - ❖ Debit Accounts Payable
  - ❖ Credit Cash
- ❖ FNA – Journal Source GM
  - ❖ Debit Expense
  - ❖ Credit Cash

# Scheduled Pay – AP Jrnls

Unit: UND01 Journal ID: AP00729201 Date: 03/02/2009 \*Process: Edit Journal Process

[Template List](#) [Search Criteria](#)

Errors Only  Line: 10

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	201001	43500			UND01	UND0014525	1	ACT	-10.00	AP Accruals
<input type="checkbox"/>	2	535045	43500	8170		UND01	UND0014525	1	ACT	10.00	AP Accruals

Header Lines Totals Errors Approval

Unit: UND01 Journal ID: APPAY29203 Date: 03/02/2009 \*Process: Edit Journal Process

[Template List](#) [Search Criteria](#)

Errors Only  Line: 10

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	105251	43500			UND01	UND0014525	1	ACT	-10.00	AP Payments
<input type="checkbox"/>	2	201001	43500			UND01	UND0014525	1	ACT	10.00	AP Payments

# Scheduled Pay – FNA Jrnl

[Header](#) | **[Lines](#)** | [Totals](#) | [Errors](#) | [Approval](#)

Unit: UND01    Journal ID: GM00729204    Date: 03/02/2009    \*Process:

[Template List](#)    [Search Criteria](#)     Errors Only    Line:

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	105251	22124			UND01	UND0014525	1	IUR	3.50	F&A Calculation
<input type="checkbox"/>	2	105251	43500			UND01	UND0014525	1	IUP	-3.50	F&A Calculation
<input type="checkbox"/>	3	484010	22124	1060		UND01	UND0014525	1	OFA	-3.50	F&A Calculation
<input type="checkbox"/>	4	730020	43500	8170		UND01	UND0014525	1	SFA	3.50	F&A Calculation

# Cost Reimbursable – No prepaid Amounts - Expenses

- ❖ **Expenses (General Ledger and Proj Resource):**
  - ❖ Expenses Incurred/Posted
    - ❖ Accounts Payable
    - ❖ General Ledger
  - ❖ Nightly Finance Batch – Integration to Proj\_Resource
    - ❖ Accounts Payable – NDUPC\_APTOPC Process
    - ❖ General Ledger - GL2PC\_SF Process
    - ❖ Rows created for Paid Expenses and Billing
  - ❖ Nightly Finance Batch – FNA

# Cost Reimbursable – No prepaid Amounts – Expenses – cont.

- ❖ Nightly Finance Batch – PSA\_ACCTGGL
  - ❖ Entries created in CA\_ACCTG\_LN\_PC for revenue =expense rows (see revenue section for detail) and AR Not Invoiced

# Cost Reimbursable – No prepaid Amounts – Expenses – cont.

- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Accounts Payable – Journal Source AP
    - ❖ Debit Expense
    - ❖ Credit Accounts Payable
  - AND
  - ❖ Debit Accounts Payable
  - ❖ Credit Cash
- ❖ FNA – Journal Source GM

# Cost Reimbursable – No prepaid Amounts – Expenses – AP Jrnls

Header	Lines	Totals	Errors	Approval							
Unit: UND01    Journal ID: AP00715427    Date: 11/25/2008    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	175	201001	42700			UND01	UND0014539	1	ACT	-28.81	AP Accruals
<input type="checkbox"/>	455	532060	42700	2600		UND01	UND0014539	1	ACT	28.81	AP Accruals

Header	Lines	Totals	Errors	Approval							
Unit: UND01    Journal ID: APPAY15429    Date: 11/25/2008    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	186	105251	42700			UND01	UND0014539	1	ACT	-28.81	AP Payments
<input type="checkbox"/>	418	201001	42700			UND01	UND0014539	1	ACT	28.81	AP Payments

# Cost Reimbursable – No prepaid Amounts – Expenses – Online Jrnl

Header	Lines	Totals	Errors	Approval								
Unit: UND01	Journal ID: DUP1108	Date: 11/25/2008	*Process: Edit Journal	Process								
<a href="#">Template List</a>	<a href="#">Search Criteria</a>	<input type="checkbox"/> Errors Only	Line: 10									
▼ Lines												
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Suspended Line	Journal Line Description
<input type="checkbox"/>	290	542040	42700	2600		UND01	UND0014539	1	GLE	75.00		Recharge - Copying
<input type="checkbox"/>	291	542040	42700	2600		UND01	UND0014539	1	GLE	1.54		Recharge - Copying
<input type="checkbox"/>	517	105251	42700				UND0014539			-76.54	517	Cash - in BND

# Cost Reimbursable – No prepaid Amounts – Expenses – FNA Jrnl

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit: UND01    Journal ID: GM00715510    Date: 11/25/2008    \*Process:

[Template List](#)    [Search Criteria](#)     Errors Only      Line:

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	697	105251	22124			UND01	UND0014539	1	IUR	8.42	F&A Calculation
<input type="checkbox"/>	698	105251	42700			UND01	UND0014539	1	IUP	-8.42	F&A Calculation
<input type="checkbox"/>	699	484010	22124	1060		UND01	UND0014539	1	OFA	-8.42	F&A Calculation
<input type="checkbox"/>	700	730020	42700	2600		UND01	UND0014539	1	SFA	8.42	F&A Calculation

# Cost Reimbursable – No Prepaid Amounts - Revenue

## ❖ Revenue (General Ledger and Proj Resource):

- ❖ Nightly Finance Batch – PSA\_ACCTGGL
  - ❖ Entries created in CA\_ACCTG\_LN\_PC for revenue =expense rows and AR Not Invoiced
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable Not Invoiced– 129002
  - ❖ Credit Revenue – 45XXXX
  - ❖ Journal Source – PC




# Cost Reimbursable – No Prepaid Amounts – CaRev Jrnl

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit: UND01    Journal ID: CAREV15520    Date: 11/25/2008    \*Process: Edit Journal

[Template List](#)    [Search Criteria](#)     Errors Only    Line: 10


▼ Lines												Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description	
<input type="checkbox"/>	321	129002	42700	2600		UND01	UND0014539	1	BIL	113.77	Contracts Revenue Recognition	
<input type="checkbox"/>	322	450010	42700	2600		UND01	UND0014539	1	BIL	-113.77	Contracts Revenue Recognition	

Voucher	28.81	
Online Jrnl	75.00	
Online Jrnl	1.54	
FNA	8.42	Total Expenses
<b>Total</b>	<b>113.77</b>	

# Cost Reimbursable – No Prepaid Amounts – Billing for Expenses

- ❖ Grant Officer Runs Billing
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable – 128002
  - ❖ Credit Accounts Receivable Not Invoiced– 129002

# Cost Reimbursable – No prepaid Amounts – Billing Jrnl


Voucher	28.81	
Online Jrnl	75.00	
Online Jrnl	1.54	
FNA	8.42	Total Expenses
<b>Total</b>	<b>113.77</b>	



Header | **Lines** | Totals | Errors | Approval

Unit: UND01 Journal ID: BI00729206 Date: 03/02/2009 \*Process: Edit Journal

[Template List](#) [Search Criteria](#)  Errors Only   Line: 10

▼ Lines											Customize   Find   
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	128002	42700	2600		UND01	UND0014539	1		113.77	Create AR from Unbilled AR
<input type="checkbox"/>	2	129002	42700	2600		UND01	UND0014539	1	BIL	-113.77	Create AR from Unbilled AR

# Cost Reimbursable – No prepaid Amounts – Payment Jrnl

- ❖ Payment Received – Grant's Officer applies to item (invoices)
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Cash – 105251
  - ❖ Credit Accounts Receivable – 128002

# Cost Reimbursable – No prepaid Amounts – Payment Jrnl

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit: UND01    Journal ID: ARP0729208    Date: 03/02/2009    \*Process: Edit Journal

[Template List](#)    [Search Criteria](#)     Errors Only    Line: 10

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	105251	42700	2600		UND01	UND0014539	1		113.77	AR Payment
<input type="checkbox"/>	2	128002	42700	2600		UND01	UND0014539	1		-113.77	AR Payment



# Cost Reimbursable – No Prepaid Amounts – Other

- ❖ Nightly Finance Batch – Item (invoice) – Proj\_Resource Updated with Invoice number, BIL rows change to BLD

# Cost Reimbursable – With Prepaid Amounts – Revenue/Deferred Rev

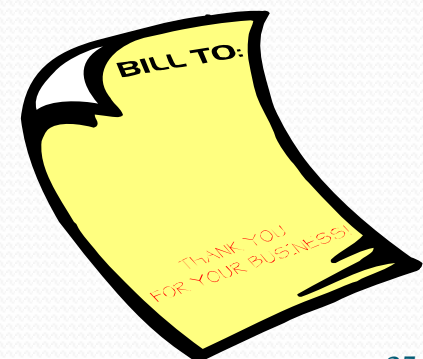
## ❖ Revenue (only General Ledger):

- ❖ Grant's Officer runs a billing for Prepaid Portion
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable – 128002
  - ❖ Credit Deferred Revenue – Sponsored Agreements – 225003



# Cost Reimbursable – With Prepaid Amounts – Billing Jrnl

Header	Lines	Totals	Errors	Approval							
Unit: NDSU1    Journal ID: BI00701172    Date: 10/13/2008    *Process: Edit Journal    Process											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	3	128002	42700	2485		NDSU1	FAR0014256	1		9,000.00	Create AR from Unbilled AR
<input type="checkbox"/>	10	225003	42700	2485		NDSU1	FAR0014256	1		-9,000.00	Create AR from Unbilled AR



# Cost Reimbursable – With Prepaid Amounts – Revenue/Deferred Rev

- ❖ Payment Received – Grant's Officer applies to item (invoice)
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Cash – 105251
  - ❖ Credit Accounts Receivable - 128002

# Cost Reimbursable – With Prepaid Amounts – Payment Jrnl

Header | **Lines** | Totals | Errors | Approval

Unit: NDSU1 Journal ID: ARP0708295 Date: 11/03/2008 \*Process: Edit Journal Process

[Template List](#) [Search Criteria](#)  Errors Only Line: 10

▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	105251	42700	2485		NDSU1	FAR0014256	1		9,000.00	AR Payment
<input type="checkbox"/>	17	128002	42700	2485		NDSU1	FAR0014256	1		-9,000.00	AR Payment



# Cost Reimbursable – With Prepaid Amounts – Expenses

- ❖ Expenses (General Ledger and Proj\_Resource):
  - ❖ Expenses Incurred/Posted
    - ❖ Accounts Payable
    - ❖ General Ledger
  - ❖ Nightly Finance Batch – Integration to Proj\_Resource
    - ❖ Accounts Payable – NDUPC\_APTOPC Process
    - ❖ General Ledger - GL2PC\_SF Process
    - ❖ Rows created for Paid Expenses and Billing
  - ❖ Nightly Finance Batch – FNA

# Cost Reimbursable – With Prepaid Amounts – Expenses – cont.

- ❖ Nightly Finance Batch – PSA\_ACCTGGL
  - ❖ Entries created in CA\_ACCTG\_LN\_PC for revenue =expense rows (see revenue section for detail) and AR Not Invoiced

# Cost Reimbursable – With Prepaid Amounts – Expenses – cont.

- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Accounts Payable – Journal Source AP
    - ❖ Debit Expense
    - ❖ Credit Accounts Payable
  - AND
  - ❖ Debit Accounts Payable
  - ❖ Credit Cash
- ❖ FNA – Journal Source GM

# Cost Reimbursable – With Prepaid Amounts – AP Jrnls

Header	Lines	Totals	Errors	Approval							
Unit: NDSU1    Journal ID: AP00710354    Date: 11/10/2008    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	140	201001	42700			NDSU1	FAR0014256	1	ACT	-264.79	AP Accruals
<input type="checkbox"/>	384	534155	42700	2485		NDSU1	FAR0014256	1	ACT	264.79	AP Accruals

Header	Lines	Totals	Errors	Approval							
Unit: NDSU1    Journal ID: APPAY10923    Date: 11/12/2008    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	143	105251	42700			NDSU1	FAR0014256	1	ACT	-264.79	AP Payments
<input type="checkbox"/>	339	201001	42700			NDSU1	FAR0014256	1	ACT	264.79	AP Payments

# Cost Reimbursable – With Prepaid Amounts – Online Jrnl

Header											
Lines											
Totals											
Errors											
Approval											
Unit: NDSU1		Journal ID: 0000729210		Date: 03/03/2009		*Process: Edit Journal		Process			
<a href="#">Template List</a>		<a href="#">Search Criteria</a>		<input type="checkbox"/> Errors Only		Line: 10					
Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	532020	42700	2485		NDSU1	FAR0014256	1	GLE	1,000.00	Books
<input type="checkbox"/>	2	105251	42700	2485		NDSU1	FAR0014256	1	GLE	-1,000.00	Cash - in BND

# Cost Reimbursable – With Prepaid Amounts – FNA Jrnls

- ❖ No FNA (only WFA – Waived FNA) on this contract
  - ❖ No journal
  - ❖ WFA row in Proj\_Resource

# Cost Reimbursable – With Prepaid Amounts – Revenue

## ❖ Revenue (General Ledger and Proj Resource):

- ❖ Nightly Finance Batch – PSA\_ACCTGGL
  - ❖ Entries created in CA\_ACCTG\_LN\_PC for revenue =expense rows and AR Not Invoiced
- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable Not Invoiced– 129002
  - ❖ Credit Revenue – 45XXXX
  - ❖ Journal Source – PC



# Cost Reimbursable – With Prepaid Amounts – CaRev Jrnl

Header Lines Totals Errors Approval

Unit: NDSU1 Journal ID: CAREV29213 Date: 03/03/2009 \*Process: Edit Journal Process

Template List Search Criteria  Errors Only Line: 10

Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	129002	42700	2485		NDSU1	FAR0014256	1	BIL	1,000.00	Contracts Revenue Recognition
<input type="checkbox"/>	2	452010	42700	2485		NDSU1	FAR0014256	1	BIL	-1,000.00	Contracts Revenue Recognition

Header Lines Totals Errors Approval

Unit: NDSU1 Journal ID: CAREV11009 Date: 11/10/2008 \*Process: Edit Journal Process

Template List Search Criteria  Errors Only Line: 10

Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	67	129002	42700	2485		NDSU1	FAR0014256	1	BIL	264.79	Contracts Revenue Recognition
<input type="checkbox"/>	68	452010	42700	2485		NDSU1	FAR0014256	1	BIL	-264.79	Contracts Revenue Recognition

# Cost Reimbursable – With Prepaid Amounts – Trial Balance

Report ID: GLS7012  
 Bus. Unit: NDSU1--North Dakota State University  
 Ledger: ACTUALS -- Actuals Ledger  
 As of Year 2009 and Period 12  
 Base Currency: USD

PeopleSoft GL  
 TRIAL BALANCE

Page No. 1  
 Run Date 03/03/2009  
 Run Time 13:36:54

<u>Fund</u>	<u>Account</u>	<u>Project</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
42700	105251	Cash - in BND FAR0014256	USD	7,735.21	0.00
	128002	Grant & Contract Rec - Current FAR0014256	USD	0.00	0.00
	129002	Accounts Receivable-notinvoice FAR0014256	USD	1,000.00	0.00
	201001	Accounts/Vouchers Payable FAR0014256	USD	0.00	0.00
	225003	Deferred Revenues-SponAgrmnts FAR0014256	USD	0.00	8,735.21
	452010	Private Grants & Contracts FAR0014256	USD	0.00	1,264.79
	532020	Books FAR0014256	USD	1,000.00	0.00
	534155	Shop Supplies FAR0014256	USD	264.79	0.00
Total for Ledger			USD	10,000.00	10,000.00

Total is \$10,000. Contract/Award for only \$9,000.



# Cost Reimbursable – With Prepaid Amounts – Billing for Expenses

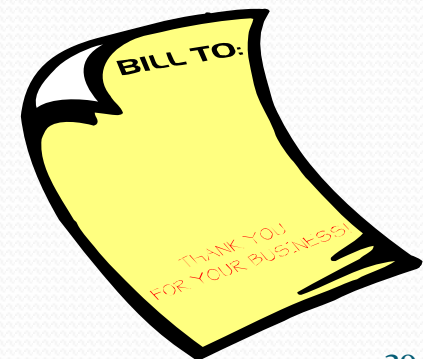
- ❖ Grant Officer Runs Billing
- ❖ Nightly Finance Batch – 2 Processes
  - ❖ Billing to PC/CA Interface – Process called BIPCCooo
    - ❖ Updates Contract Limits for utilized rows
  - ❖ PC\_BI\_TO\_PC
    - ❖ Proj\_Resource –
      - ❖ UTL (utilization rows inserted)
      - ❖ BIL rows changed to BLD rows

# Cost Reimbursable – With Prepaid Amounts – Billing Jrnl

- ❖ Nightly Finance Batch – Journal Generation
  - ❖ Debit Accounts Receivable Not Invoiced– 129002 (UTL)
  - ❖ Credit Accounts Receivable Not Invoiced– 129002 (BIL)

# Cost Reimbursable – With Prepaid Amounts – Billing Jrnl

Header	Lines	Totals	Errors	Approval							
Unit: NDSU1    Journal ID: BI00729214    Date: 03/03/2009    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	128002	42700	2485		NDSU1	FAR0014256	1			Create AR from Unbilled AR
<input type="checkbox"/>	2	129002	42700	2485		NDSU1	FAR0014256	1	BIL	-1,000.00	Create AR from Unbilled AR
<input type="checkbox"/>	3	129002	42700	2485		NDSU1	FAR0014256	1	UTL	1,000.00	Create AR from Unbilled AR



# Cost Reimbursable – With Prepaid Amounts – Revenue/Deferred Rev

- ❖ Nightly Finance Batch – PSA\_ACCTGGL
  - ❖ Entries created in CA\_ACCTG\_LN\_PC for revenue = additional billed amt and deferred revenue

# Cost Reimbursable – With Prepaid Amounts – Revenue/Deferred Rev

- ❖ Nightly Finance Batch – Jrnl Generation
  - ❖ Debit Deferred Revenue – 225003
  - ❖ Credit Accounts Receivable Not Invoiced - 129002

# Cost Reimbursable – With Prepaid Amounts – CaRev Jrnl

Header	Lines	Totals	Errors	Approval							
Unit: NDSU1    Journal ID: CAREV29215    Date: 03/03/2009    *Process: <span>Edit Journal</span> <span>Process</span>											
<a href="#">Template List</a> <a href="#">Search Criteria</a> <input type="checkbox"/> Errors Only    Line: 10											
▼ Lines											Customize   Find
Select	Line	Account	Fund	Dept	Program	PC Bus Unit	Project	Activity	An Type	Amount	Journal Line Description
<input type="checkbox"/>	1	129002	42700	2485		NDSU1	FAR0014256	1	UTL	-1,000.00	Contracts Revenue Recognition
<input type="checkbox"/>	2	225003	42700	2485		NDSU1	FAR0014256	1	UTL	1,000.00	Contracts Revenue Recognition

# Cost Reimbursable – With Prepaid Amounts – Trial Balance

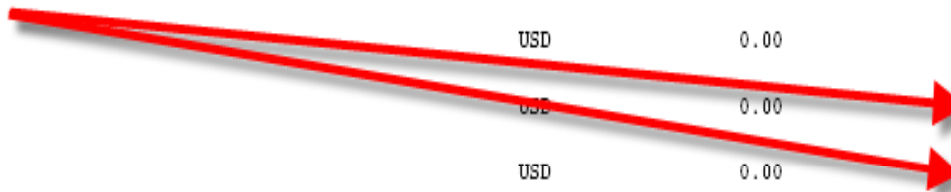
Report ID: GLS7012  
 Bus. Unit: NDSU1--North Dakota State University  
 Ledger: ACTUALS -- Actuals Ledger  
 As of Year 2009 and Period 12  
 Base Currency: USD

PeopleSoft GL  
 TRIAL BALANCE

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 Run Date 03/03/2009  
 Run Time 16:27:18

<u>Fund</u>	<u>Account</u>	<u>Project</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
42700	105251	Cash - in BND	FAR0014256	USD 7,735.21	0.00
	128002	Grant & Contract Rec - Current	FAR0014256	USD 0.00	0.00
	129002	Accounts Receivable-notinvoice	FAR0014256	USD 0.00	0.00
	201001	Accounts/Vouchers Payable	FAR0014256	USD 0.00	0.00
	225003	Deferred Revenues-SponAgrmnts	FAR0014256	USD 0.00	7,735.21
	452010	Private Grants & Contracts	FAR0014256	USD 0.00	1,264.79
	532020	Books	FAR0014256	USD 1,000.00	0.00
	534155	Shop Supplies	FAR0014256	USD 264.79	0.00
Total for Ledger			USD	9,000.00	9,000.00

Deferred Revenue plus revenue =  
 Contract/Award Total - expenses



# Conclusion

Life is Good

Trial Balance reflects appropriate amounts of Cash, AR, Revenues, Expenses, and Deferred Revenue.

