Western Michigan University

GLOW Training for Grants

Presented by:

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09/06/2012
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- Spanish
- Center for Women's Studies
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College of Fine Arts
Lee Honors College
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  - Procurement Card Documentation
GLOW—What is it?

- **G.L.O.W.**: General Ledger Operating Web
- Can be found at [http://www.fs.wmich.edu/glow](http://www.fs.wmich.edu/glow)
- Access to G.L.O.W.
  - controlled by Accounting Services—contact them if you don’t have access or need expanded access (7-4232)
  - use Bronco Net ID and password to enter
- Shows actual financial activity and the current budget by fund and department
- Transactions normally take two or three business days to appear in GLOW, once the forms have been processed
Grants Funds, Departments (Cost Centers) and Account Codes (Object Codes)

- A fund is the two digit number preceding the department ID
  - Example: 23-0000100 is department ID 0000100 in fund 23
- Grants funds are:
  - 25-Federal Grants
  - 26-State Grants
  - 27-Local Grants
  - 28-Foundation Grants
  - 29-All other Grants
  - 30-Cost Share
Grants Funds, Departments and Accounts (continued)

- Each grant is assigned a unique department number after it’s awarded.

- The account/object code is the four digit number after the department ID
  - Example 25-7009440-4570: 4570 is the account code for supplies in fund 25 and department 7009440.

- Each grant is also assigned a unique Project ID name.
  - Example: FATPREDMODEL is the Project ID for grant 25-7009440.
Message(s) from the Accounting Department

August (period 2) of fiscal year 2010 is now closed. Interest Allocations for August will appear on GLOW by Monday, September 14, 2009.

GLOW "summary" information for fiscal year 2010 includes carryforwards from fiscal year 2009. The information displayed through the GLOW "detail" option does not include carryforwards. The totals by account in "summary" and "detail" information will differ by the amount of the carryforwards. The carryforwards are only included in "summary" information.

Encumbrances are no longer in detail in GLOW. Payroll encumbrances for funds 11, 42 and 35 thru 50 are included in Summary. Purchase order information is available in the Purchase Order option above. Commitments at year end for funds 11 and 42 will continue to be reflected in your carryforward budgets as encumbrances against the fiscal year operating budget.

The IES address is https://www. wmu. edu/ jflcgs-bim/jflman. pl. See www. clm. wmu. edu/ accounting- services/index.html for accounting services (accounting including plant accounting, accounts payable, bank reconciliations, charge funds, cashing and customer account services) policies and procedures.

When making transfers into any Foundation account you must use 9991-9991, please do not use 4990-9990.

Reminder: debts are positive numbers and credits are negative numbers. Normally expenses are debit transactions and revenue is credit transactions.
GLOW Report Options

- Summary Information
- Detail Information
- Sched/Docs/Forms (includes Instructions)
- Journal Entries (Journal Spreadsheet Query)
- Purchase Orders (POWWW)
- Lists: Funds, Departments and Accounts
## GLOW Summary Information

Click the desired **Date**, **Fund/Department**, **Account**, and **Ledger Activity** options. Choose one option from each box below. After choosing the desired options, click the **Continue** button.

<table>
<thead>
<tr>
<th>Dates</th>
<th>Funds/Departments</th>
<th>Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specific Fiscal Year</td>
<td>Specific Fund/Department</td>
<td>All Accounts</td>
</tr>
<tr>
<td>Customized Period Range</td>
<td>Customize Dept Range within ONE Fund</td>
<td>Specific Acct Type(s)</td>
</tr>
<tr>
<td></td>
<td>Specify up to twelve Depts within ONE Fund</td>
<td>Customize Acct Range</td>
</tr>
<tr>
<td></td>
<td>Specific Project ID (funds 23-38 only)</td>
<td>Specify up to six Accts</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ledger Activity</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>All Ledgers</td>
<td></td>
</tr>
<tr>
<td>Specific Ledger(s)</td>
<td></td>
</tr>
</tbody>
</table>

[Click to Continue](#)
Summary Information

- To answer the questions:
  - How much has been spent in my grant as of today by account code, budget category or in total?
  - How much was spent by account code, budget category or in total as of the end of a prior month?
  - How much is left in my grant budget by budget category or in total?
Summary Information

- **Dates**
  - Specific Fiscal Year: Current fiscal year (2010) or an earlier fiscal year
  - Customized Period Range: Specify “from” and “thru” time periods

- **Funds/Departments**
  - Specific fund/department id: one fund and department id
  - Specific Project ID: combines all funds for that grant if there’s a cost share fund in addition to the main fund

- **Accounts**
  - All Accounts: all accounts for that department
  - Customized Acct Range: range of account codes, for example, 3000 to 3999 to view the balances in personnel account codes.
Summary Information

What it shows:

- Specific Fiscal Year: Grant to date revenue and expenditures by account code (object code) as of the end of that fiscal year
  - Example: For grant to date revenue and expenditures as of today, select FY2013.
  - Example: For grant to date revenue and expenditures as of June 30, 2012, select FY2012.

- Customized Period Range: Grant to date revenue and expenditures as of the end of a specific month
  - Example: For grant to date activity as of the end of August 2012, select current fiscal year (203) Carryforward as the “from” period and 2013 August as the “thru” period.
    - DO NOT select an earlier fiscal year Carryforward as the “from” period because Carryforward budget and actual amounts will then be duplicated.
  - If you want to look at the activity in the grant for just a few or several months, it’s better to use the Detail report option.
Summary Information

- What it shows (continued):
  - Fiscal year and carryforward options will include multiple University fiscal years if the grant is a multi-year grant. This is different from looking at GLOW summary reports for departments in non-grant funds (11, 23, 43, etc.) which will only show activity for the current fiscal year.
Summary Information

How to read it:

- **Columns:** show adjusted budget (grant budget for the cumulative amount awarded to date), actual, commitments and closing balance
  - **Commitments:** shown for personnel and fringe benefits only and equal the amount of budget funds remaining in these categories (you may want to keep your own record of outstanding commitments of all types and use those figures)
  - **Closing balance:** the adjusted budget less actual expenses less commitments
Summary Information

- How to read it (continued):
  - Lines: show the totals for each account code (object code) and budget category
    - Actual Accounts Receivable: total of unpaid invoices
    - Actual Revenue total: total amount invoiced to date
    - Actual F&A (facilities and administrative, or indirect costs) total: the amount of F&A charged to date.
      - F&A is an automatic calculation using the F&A percentage applied to the F&A base (actual Total Direct Cost less certain exclusions)
    - Actual Total Direct Cost: the amount of actual expenses charged to the grant to date
    - To get the total of all actual and budget expenses including F&A for the grant, add the F&A total plus the Total Direct Cost for each of those columns.
Summary Information

How to read it (continued):

- Drilling down: It is possible to drill down to detail within the same fiscal year by clicking on each category’s account code button, then on the period button.

- Cost share: If there is cost share involved and a fund 30 department was set up, you can look at your total grant to date expenses by looking at the grant fund and cost share fund 30 together. Instead of choosing specific fund/dept on the Summary Report options screen, you would choose the Project ID for the grant.
Summary Information

- **A further note about Revenue and Accounts Receivable:**
  - **Revenue** (acct 8922) is the total of all invoices issued to the grant sponsor, including those which may not have been paid yet.
  - A balance in **Accounts Receivable** (acct 1270) indicates the total of invoices that have NOT yet been paid.
  - **Revenue less Accounts Receivable** = **Payments Received from Sponsor**
    - This may be important to monitor at the departmental level if continued spending from the grant depends upon actual payments received from the sponsor or if the financial stability of the sponsor is in question.
  - See Example on following page.
  - Please notify Grants if the department has concerns or further questions about Revenue and Accounts Receivable.

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Summary Information

**selection criteria**
Fiscal Year: 2009
Fund/Department(s): 26-xooooxx

**Ledger(s):** ALL
**Account(s):** ALL

NOTE: Click desired account button below in order to drill down to accounting period detail.

<table>
<thead>
<tr>
<th>Account</th>
<th>Adjusted Budget</th>
<th>Actuals</th>
<th>Commitments</th>
<th>Closing Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1270 Receiv-Genl-Grants</td>
<td>0.00</td>
<td>21,581.83</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*** Assets/Liabilities Subtotal</td>
<td>0.00</td>
<td>21,581.83</td>
<td>0.00</td>
<td>-21,581.83</td>
</tr>
<tr>
<td>8922 Billing - Grants</td>
<td>0.00</td>
<td>-90,458.55</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*** Total Revenues Subtotal</td>
<td>0.00</td>
<td>-90,458.55</td>
<td>0.00</td>
<td>90,458.55</td>
</tr>
</tbody>
</table>

**A=** Accounts Receivable $21,581.83 (total of invoices not yet paid)

**B=** Revenue $90,458.55 (total invoices issued to sponsor)

B minus A = $68,876.72 (payments received from sponsor)
GLOW Detail Information

Click the desired Date, Fund/Department, Account, Ledger Activity, and Internal Document Number options. Choose one option from each box below. After choosing the desired options, click the Continue button.

<table>
<thead>
<tr>
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<tr>
<td>Customized Date Range</td>
<td>Specify up to twelve Depts within ONE Fund</td>
<td>Customized Account Range</td>
</tr>
<tr>
<td></td>
<td>Specific Project ID (Funds 24-30 only)</td>
<td>Specify up to six Accts</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ledger Activity</th>
<th>Internal Document Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Ledgers</td>
<td>All Document Numbers</td>
</tr>
<tr>
<td>Specific Ledger(s)</td>
<td>Specific Document Number</td>
</tr>
</tbody>
</table>
Detail Information

To answer the questions:

- Did a specific transaction get charged to the grant?
- What were the specific transactions charged to the grant for a certain period of time?
- Why is the budget in GLOW different than the original grant budget?

This option is also very useful for reconciling your internal department records for each grant’s activity to the summary totals in GLOW (See Tips at end of presentation)
### Detail Information

**Dates**
- Customized Period Range:
  - Detail from the start of the grant to now: Select the Carryforward for the fiscal year the grant started as the “from” period and the current fiscal year and month as the “thru” period.
  - Detail for a shorter period of time: Select the beginning month as the “from” period and the ending month as the “thru” period.
- Specific Fiscal Year: Detail for the fiscal year requested
- Customized Date Range: Detail for the range of dates requested

**Accounts**
- All Accounts: all accounts for the fund and department or Project ID
- Customized Acct Range: a range of account codes if detail for only certain accounts is needed
Detail Information

**What it shows:**

- A listing of all actual individual transactions within each account code including personnel bi-weekly charges, automatic fringe benefit bi-weekly charges, accounts payable vouchers ("VXXXXXXXX"), JES’s (journal entries-"IXXXXXXX"), equipment purchases, physical plant and airline charges, etc.

- A listing of the original budget entries and budget changes for each budget account code (47XX)

- Totals of transactions listed for each account code and budget account code
GLOW Journal Spreadsheet Query

Supply the Journal Spreadsheet Document Number, then click the Continue button.

**Internal Document Number**
Specify internal document number below

![Document Number]

Click to Continue

GLOW Main Menu

NOTE: Only Journal Spreadsheets posted within the three most recent fiscal years are available.

DOWNLOAD: Journal Spreadsheet documentation - Microsoft Word format.

[Download Link]
Journal Spreadsheet Query

- **When to use this option:**
  - To obtain more information about a certain Journal Entry Spreadsheet (JES)

- **What it shows:**
  - A listing of all debits (+) and credits (-) for a particular JES number
  - The description field may show which department originated the entry. The initials of the person who did the JES are not shown, but that information can be obtained by calling Accounting Services at 7-4231, or your Grants administrator.
Purchase Orders (POWWW)

- POWWW: Purchase Orders on the World Wide Web
- You may obtain detailed information on a purchase order (PO) by entering the PO number, the reference number or the grant fund and department.
  - The POWWWW option is a good place to look for open PO’s to include in total commitments, as PO commitments do not appear on GLOW summary or detail reports.
Helpful Tips

- **DO NOT** post actual expenses to budget account codes or to transfer codes.
  - Budget account codes (47XX) are to be used only by the Grants and Contracts department.
  - The use of transfer codes (49XX) in grants is limited and usually initiated by Grants and Contracts.

- **When selecting account codes (object codes) to charge for actual grant expenses,** make sure that the account codes used will line up as closely as possible with the budget codes.
  - Refer to list of budget codes and account codes available from Grants and Contracts.
  - Obtain budget detail from Principal Investigator in order to identify which budget code was used for the expense.
Helpful Tips (continued)

- Keep a separate file for each grant and file copies of all items being charged to the grant in this file (personnel forms, vouchers, procurement card statements, Journal Entry Spreadsheet copies and backup, purchase orders, GA appointment forms, etc.)
  - These represent expense COMMITMENTS until the time they appear in GLOW as an actual expense.

- Reconcile to GLOW each month:
  - Match each item in your file to the transaction in the GLOW detail for the month and check it off.
  - If you see an expense in the GLOW detail that you believe has been charged to the grant in error, or if you do not see an expense which should have been charged, report it to the Grants and Contracts Department as soon as possible.
Helpful Tips (continued)

- It is possible to download GLOW information into an Excel spreadsheet by following the steps in the GLOW user guide under the Scheds/Docs/Forms option on the main screen. The link is as follows:
  - http://www.fs.wmich.edu/glow/docs/ GLOW_Users_Guide.doc

- New option is Grants Custom Reporting
  - https://www.fs.wmich.edu/GrantsReporting/

- Some departments use an auxiliary program with GLOW for additional analysis, like Quicken®, which can be set up as follows:
  - Each grant is set up as a bank account with the original budget amount for direct expenditures entered as the beginning balance.
  - Additional award amounts are recorded as deposits.
  - Expenditure commitments are recorded as checks written.
  - When the expenditures appear in GLOW, they are checked off as “cleared” with resulting “uncleared” amounts representing pending commitments.
  - The balance in the account is therefore a more accurate picture of grant funds remaining, since pending commitments have been subtracted.

- Other auxiliary programs or tips to share?
Helpful Tips (continued)

- Grants and Contracts contact information, policies, procedures and forms can be found at: [www.obf.wmich.edu/grants-contracts/](http://www.obf.wmich.edu/grants-contracts/)

- We also offer one-on-one GLOW training—just call your grants administrator to set up a time.
QUESTIONS?
PRACTICE PROBLEMS*
(*use same grant fund and dept for all problems)

- Problem I:
  - You want to find out, “How much in direct costs is remaining in my grant today, BEFORE and AFTER commitments?”

Note: We will not be including F&A (indirect costs) in this exercise.
PRACTICE PROBLEMS

Problem II:

You are thinking, “How could we have spent that much money? I had checked the balance at the end of May ’12 and I think we had quite a bit left in the grant.” Now you need to verify how much was left in the grant as of the end of May 2012. You are still just interested in the total direct costs.
PRACTICE PROBLEMS

Problem III:

Now you are wondering: “I’m still not convinced that we could have spent that much money in that period. What were the items charged to the grant during that time? Was there anything charged to the grant that doesn’t belong there?” Since the end of May ’12 is your point of reference, you need to examine the transactions charged to the grant from June ‘12 through the current month.
PRACTICE PROBLEMS

Problem IV:

While reviewing the detail report, you note that one JES (Journal Entry Spreadsheet) resulted in a substantial expense being charged to the grant. You need more information about this JES to verify that the charge belongs in the grant and to make sure that you have the backup in your file.
PRACTICE PROBLEMS

- Problem V:
  - You want to know what open Purchase Orders exist for your grant fund and department as of today. You are going to use those amounts to include in your grant commitments.
PRACTICE PROBLEMS

Problem I Solution:

- Summary Report
- Select specific fiscal year, then the current fiscal year on the next screen:
  - FY2012 = July 2011-June 2012
- Amount left BEFORE commitments = Budget Column for Total Direct Cost less Actual Column for Total Direct Cost
  - You would not include the F&A total for this scenario
    - If actual F&A exceeds budget in real life situations, you may not have the entire amount of total direct costs in the budget available to spend
- Amount left AFTER commitments = Amount left BEFORE commitments less ALL non-posted commitments in your grant file (not just Personnel)
PRACTICE PROBLEMS

Problem II Solution:

- Summary Report
- Select customized period range with 2012 Carryforward as “from” period and 2012 May as “thru” period
- Amount of direct costs left before commitments = Budget Column for Total Direct Cost less Actual Column for Total Direct Cost
PRACTICE PROBLEMS

Problem III Solution:

- Detail Report
- Select customized period range with 2012 June as “from” period and the current month as “thru” period (crossing fiscal years is OK when in Detail option)
- Transaction number indicates what type of transaction it is (I = Journal entry, V= Accounts Payable voucher, etc.)
PRACTICE PROBLEMS

Problem IV Solution:

- While still in the detail report you can highlight and copy the JES number (1000XXXXXX)
- Select the Journal Spreadsheet Query option and paste or type the JES number into the number field
- Review JES for department originating the entry
- Call Accounting Services or Grants if necessary to find out who did the entry
- Make sure you have or obtain the backup for your grant file (backup means more than just the JES copy—should have documentation of the original charge and explanation for the JES in the department file)
PRACTICE PROBLEMS

Problem V Solution:

- Purchase Orders (POWWW)
- Enter Grant Fund and Department
- Results show all open Purchase Orders for that fund and department