

Appendix 2: Reconciliation Quick Reference

Task	Expected Action and Related Information	Tools and Notes	Record Retention
Payroll-Salary & Fringe Fellowships	<ul style="list-style-type: none"> ■ Salary should be reviewed for accuracy and proper distribution. ■ Are the proper faculty and staff being charged to this grant? ■ Are any eForm transfers pending or necessary? ■ Reconcile FI document transactions beginning with 48xxxxxxx. ■ Control salary default should be reviewed on a semi-monthly basis. 	<ul style="list-style-type: none"> ■ ECC-PA20 ■ eForms- ZHPA_EFORM ■ BW-Summary of Gross Salary Sponsored/ Non-Sponsored & Detail Reports ■ Payroll Expenditure by Month ■ BW-Control Salary-CO Master Data & Commitment Reporting Detail ■ G/L account, sponsored class and commitment items for salary, wage, or fringe benefits begin with 61xxx or 62xxx. ■ The G/L for fellowships begins with 654xxx. Control salary default accounts end with 99 and are named Pavroll/Non-Pavroll. 	Electronic copies of payroll cost transfers and Effort reports are maintained by Finance Office - Research Compliance.
Procurement Card Postings	<ul style="list-style-type: none"> ■ Identify PCard expenses and reconcile to transaction, packing slips and receipts. ■ Approver should maintain the transaction log electronically. The log should include date of purchase, vendor, amount & cost object/internal order being charged. ■ Packing slips and receipts should be kept with the log. 	<ul style="list-style-type: none"> ■ ECC-FB03 ■ BW: Sponsored/Non-Spon Rev-Exp Detail ■ On-Line: JP Morgan Chase - PaymentNet ■ FIDocuments beginning with 10xxxxxxx ■ Default G/L for unreconciled Pcard transactions is 632002. Default occurs approximately the 25th of each month. 	* Seven year rule applies.
Purchasing & Supply Chain	<ul style="list-style-type: none"> ■ Reconcile expenses to ensure allowability and allocability. ■ Process correcting cost transfers as necessary. 	<ul style="list-style-type: none"> ■ ECC-ME23N ■ FB03 ■ FIDoc numbers begin with 50xxxxxxx if the good or service has been confirmed. ■ FIDoc numbers begin with 51xxxxxxx if the invoice has been received. 	* Seven year rule applies. Departments should retain packing slips & backup for auto- confirming vendors and when goods receipts are not confirmed.
Online Payment Requests	<ul style="list-style-type: none"> ■ Reconcile all postings. Completing the item text area during initial processing later populates the long description field (BW-non sponsored financial detail) or the item text field (BW-spon rev-exp detail). 	<ul style="list-style-type: none"> ■ R3-FB03 ■ FBL1N ■ BW-Sponsored/Non-Sponsored Detail ■ Vendor Payment Report ■ FIDocument numbers begin with 19xxxxxxx. G/L account, sponsored class and commitment items begin with 6xxxxx. 	* Seven year rule applies to receipts and backup that is not scanned into SAP.

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Travel Reimbursements Travel Advances	<ul style="list-style-type: none"> ■ Reconcile travel expenses. ■ Are travel expenses reasonable and allowable (e.g., pre-approved where necessary, lowest available fares, US air carriers, correct per diems)? ■ Each traveler is assigned a vendor number beginning with a 3. 	<ul style="list-style-type: none"> ■ ECC-TRIP,FB03 ■ BW-Rev & Exp Detail Reports ■ Vendor Payment Report ■ FIDoc numbers begin with 19 ■ FIDoc numbers begin with 17 if the traveler owes money back to JHU. ■ Predecessor doc or original reference# will be the TRIP number from the original TRIP transaction. 	<p>* Seven year rule applies.</p>
Internal Cost Allocations and Service Centers	<ul style="list-style-type: none"> ■ Reconcile and scrutinize these expenses to ensure validity. ■ Have charges been recorded properly? If not, have corrections been initiated? ■ Internal cost activity posts to secondary cost elements, with the KB15N, non-recurring cost allocation, or interface being the methods for posting SCE's. ■ Internal service provider transactions are always internal cost allocations. 	<ul style="list-style-type: none"> ■ ECC-KSB5, ■ ZSGM_COST_TRANSFER ■ BW- CO allocations report ■ Sponsored/Non-sponsored detail reports ■ FIDoc numbers begin with 14 or 13 (for SOM Costing Sheets). GL begins with 9 and 'flips' to a 6* or 4*, sponsored class/commitment item: Intra-entity- 94, 96 or 90 Inter-entity- 981xxx, 985xxx, 991xxx,995xxx,97 Internal Service Providers- 492xxx (revenue) & 692xxx (expense) 	<p>Departments should retain original documentation regarding Service Center charges and K815N's. It is not necessary to make copies of information stored in SAP.</p>
Expense Transfers	<ul style="list-style-type: none"> ■ Identify and research expense transfers during reconciliation. ■ Expense transfers route based on the initiator's home cost center, not by cost objects charged. ■ Have any expense transfers been initiated that haven't posted yet? 	<ul style="list-style-type: none"> ■ ECC-FB03 ■ ZSGM_COST_TRANSFER ■ FIDocument numbers begin with 10. The GL account, sponsored class and commitment item begin with 6. 	<p>Copies of approved cost transfers are maintained by Research Compliance (if sponsored).</p>
Facilities and Administrative Charges (F&A)	<ul style="list-style-type: none"> ■ Is the grant set up to take the correct IDC rate? ■ Are the IDC caps correctly set up for sub-award activity? 	<ul style="list-style-type: none"> ■ ECC-GMGRANTD 	

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Revenue	<ul style="list-style-type: none"> ■ Identify the billing rule on the grant and review revenue postings from the BW report. ■ Do expenses exceed revenue? Has cash been collected as revenue has been recognized? ■ Contact ARSSC or SPSSC as necessary. 	<ul style="list-style-type: none"> ■ ECC- GMGRANTD ■ BW- Deficit/Cash Balance Report ■ Unbilled revenue G/L- Automatic Revenue Recognition 420141 	
Budget Overview	<ul style="list-style-type: none"> ■ Review budget and actual totals and take corrective action as necessary. ■ Has additional funding been awarded that isn't currently reflected? Is re-budgeting necessary? 	<ul style="list-style-type: none"> ■ ECC- Real-Time Grant Report ■ BW-Sponsored/Non-Sponsored Revenue Expense Summary Reports 	

Seven Year Rule - Documents must be retained for seven years from the date the final deliverables were submitted to the Sponsor. Financial reports, patent reports, technical reports and equipment reports are all examples of deliverables. If any litigation, claim or audit is started before the expiration of the seven year period, the records shall be retained until all litigation, claims or external audit findings involving the records have been resolved and final action taken. It is recommended to keep Non-Sponsored financial documents and records for seven years as well.