

Sponsored
Chart of Account
Business Rules

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Preface

This document provides the rules and guidance needed to establish an account string to be used to represent the transactions of a sponsored award in the Harvard General Ledger. The intended reader is one who performs or oversees the financial administration of sponsored awards. It is written with the understanding that the reader has a basic knowledge of the University's Chart of Accounts (COA) structure and segment use.

This document is divided into 3 parts: Part One, Sponsored Accounts – an Overview; Part Two, Chart of Account Segments; and Part Three, Other Helpful Information. Part One assists the reader in setting up a sponsored account. Part Two covers the COA segments and the specific rules used to determine the structure of an account. Part Three contains other related information that may be useful when establishing a sponsored account.

Part One: Sponsored Accounts – An Overview

I. A SPONSORED ACCOUNT

When a sponsored award is received and accepted by the Principal Investigator and the University, an account for the award must be established in order to post expenses and income against the award. A sponsored account is comprised of a unique combination of fund, activity, and sub-activity values that captures the financial data of a particular award. The tub, org and root values are also important values since they identify who is responsible for an award or who is authorized to transact against the accounts of an award. Together, the tub, org, fund, activity, sub-activity, root values are the chart segment values of an account string. The account string and award details are recorded and maintained in the Grants Management Application Suite (GMAS) by the the appropriate central sponsored research office (OSP, HMS/SPA, or SPH/OFS). The central sponsored research office sends an Action Memo to the local unit as notification of the account string(s) established for an award. In general, the account string(s) on an action memo, in combination with appropriate object codes, should be used for all transactions of a sponsored award.¹

The object code segment of the COA identifies the nature of a transaction; e.g., expenses such as supplies or salaries, income, etc. Guidance regarding the use of object codes specific to sponsored awards can be found at the under *Managing An Award* at the OSP web-site: <http://vpf-web.harvard.edu/osr>.

¹ GMAS records one org and one root value per account and these will print on Action Memos. The org and root values recorded in GMAS should be the org and root managing the account, however, other org and root values within your tub may be used while transacting against a given account.

II. DETERMINING THE SPONSORED CHART OF ACCOUNT STRUCTURE

Every award must have a main account and for many awards it is the only account needed to manage an award. The main account must include the project responsible TUB/ORG and principal investigator root². The next available³ fund and activity value for the project responsible TUB/ORG are automatically assigned by GMAS in most cases. The sub-activity value is determined by appropriate central sponsored research office (OSP, HMS/SPA, or SPH/OFS) along with the department administrator at the time the account is established⁴.

The following account string represents an award that is being managed by only one account – M indicates main account:

TUB	ORG	FUND	ACTIVITY	SUB-ACT, ROOT	
M	325.28630	.123057	.321874	.0001.45211	Main

This account string will be used for all transactions for the award along with the appropriate object codes to indicate the type of transaction being recorded: income, expense, or adjustment.

Additional accounts, called part-of accounts, are established to manage restricted funds, to manage multiple activities or tasks of an award, to identify financial data such as OMB A-21 functionality, and for other reporting purposes.

A special type of part-of account is a sub-agreement account. A sub-agreement account is established for each sub-agreement issued by the University to a specific sub-recipient under a sponsored award. The following account strings represent an award that is being managed by four accounts – a part-of (P) account for administrative expenses; two subagreement (S) accounts, one for each subcontractor; and a main (M) account for all other transactions.

TUB	ORG	FUND	ACTIVITY	SUB-ACT, ROOT	
M	255.20910	.256798	.251808	.0001.22981	Main
S	255.20910	.256798	.251808	.0002.22981	Claremont Graduate University
S	255.20910	.256798	.251808	.0003.22981	Stanford University
P	255.20910	.256798	.251808	.0099.22981	Administrative Expenses

If a portion of the work under an award is being performed at a tub other than the responsible tub, a part-of account may be established. In this way each tub has an account with which to manage its allocation of funds. These awards are referred to as cross-tub awards. The following account strings represent an award that is being managed by two accounts, one for each tub:

TUB	ORG	FUND	ACTIVITY	SUB-ACT, ROOT	
M	520.45340	.280973	.381677	.0001.65369	Main
P	275.23640	.280973	.381677	.0002.31212	SPH-Eric Schneider

Note from the above examples, in most cases the accounts of an award will have the same fund and activity value. Therefore, it is usually the sub-activity value that will make an account unique within a given award and where the financial data of a particular task will be discretely captured.

² In some cases account strings may be established with unspecified root value, 00000.

³ Each fund can be assigned to one and only one award segment/competing period; each activity value can be assigned only to competing segments of the same sponsored project in GMAS.

⁴ The subactivity in combination with its parent activity must be a unique combination. Each unique activity/subactivity combination can be assigned to one and only one account.

Sub-activity values within an award are typically structured either by task logic or by year/task logic. When task logic is used (examples above) the first two digits of the subactivity values are "00" which usually indicates that the values are used for the life of a task within an award; the last two digits may represent a unique task within an award.

Some awards require separate account(s) for each budget year; therefore, year/task logic should be used to facilitate tracking and reporting. This requirement usually arises from the restrictions and reporting requirements of the award. The following accounts represent an NIH award that is being managed by five accounts for different tasks in the first budget period— a main account, one part-of account, and three sub-agreement accounts. Note that the first two digits of all sub-activity values are "01" indicating that these accounts are for the first year only, or first budget period, of the project; the last two digits represent a unique task within a budget period.

TUB	ORG	FUND	ACTIVITY	SUB-ACT, ROOT	
M	275.23480.111127.264112.0101.29356				Main
S	275.23480.111127.264112.0102.29356				Brigham+Women's Hosp
S	275.23480.111127.264112.0103.29356				Muhimbili Univ Coll of Hlth Sciences
S	275.23480.111127.264112.0104.29356				Tufts Univ
P	275.23480.111127.264112.0105.29356				Viral Load

In the next year new accounts will be established for the award and these sub-activity values will begin with "02".

M	275.23480.111127.264112.0201.29356				Main
S	275.23480.111127.264112.0202.29356				Brigham+Women's Hosp
S	275.23480.111127.264112.0203.29356				Muhimbili Univ Coll of Hlth Sciences
S	275.23480.111127.264112.0204.29356				Tufts Univ

NOTE: For awards that require accounts for each budget period, a main account will be established for each period.

For each account (sub-activity) established, the following grant management functions must be completed:

- Budgeting and/or rebudgeting
- Account reconciliation
- Carry forward of funds, when applicable
- Account close-out

III. HOW TO ESTABLISH A SPONSORED ACCOUNT

There are three central sponsored research offices at Harvard University that work with local units to establish sponsored accounts. Each office serves a particular area. The University Area central office is the Office of Sponsored Programs (OSP), which serves the Faculty of Arts and Sciences (FAS), and Graduate Schools, Institutes, and Affiliates (GSIA). The Medical School and Dental School office is Sponsored Programs Administration (SPA), and the School of Public Health office is the Office of Financial Services (OFS). The following are the web-sites for these offices:

OSP: <http://vpf-web.harvard.edu/osr/ra/>

SPA: <http://www.hms.harvard.edu/spa>

OFS: <http://www.hsph.harvard.edu/ofs>

When an award is received and accepted, the appropriate central sponsored research office will work with the department administrator, and local chart administrator when needed, to ensure the correct number of accounts is established for the award and that the correct chart of account values are assigned to each account. The office also records the award and account information in the GMAS database. GMAS electronically transmits new account segment values to the Chart Security Maintenance Application (CSMA) to be activated in the GL.⁵ An Action Memo is then generated by GMAS and sent the Local Unit as notification of the new sponsored award and account. At that time, the award budget should be entered in the GL via the Sponsored Budget Tool. Please see the Sponsored Budget Tool on the ABLE web-site, http://able.harvard.edu/sbud/sbud_index.shtml. For SPH the budget may be uploaded using Wasabi; please contact the SPH Office of Financial Services for more information.

⁵ GMAS transmits new sponsored fund, activity, and sub-activity values to CSMA for activation in the GL. The local chart administrator submits requests for new orgs and roots to CSMA for activation in the GL and relaxes cross-validation rules when appropriate. GMAS is updated daily with new orgs and roots and they are used to populate account strings and other fields in GMAS.

Part Two: Chart of Accounts Segments

I. TUB

A. Definition and Purpose

Tub is a three-digit value and required segment of the account string that represents a discrete high-level financial/reporting entity within Harvard University.

Examples of tub include schools such as the Medical School, the School of Public Health, the Faculty of Arts and Sciences, and the Graduate School of Education, as well as other entities such as the Arnold Arboretum and the Art Museums.

A complete set of financial statements, including a Balance Sheet, can be produced for each Tub.

There are approximately 72 Tubs at Harvard. Each tub has been assigned a unique COA value. A list of TUBs can be found at the CSMA web-site:

<http://able.harvard.edu/coa/csma/userguide/making-changes-coa-ranges.pdf>. When arriving at this page, look for the section *Current assigned ranges* and click on the words [this link](#). You will be taken to a workbook with a list of all TUBs in the University along with the ranges of org, fund, activity, and root value ranges currently assigned to each TUB. For all TUBs that have been assigned sponsored value ranges (FG, NE, NG funds and Sponsored Activities), the ranges have been uploaded into GMAS for use in account setup.

B. Business Rules

1. There is a specific Tub responsible for each award. COA segment values within the ranges of the Responsible Tub are assigned to a new award.
2. If the Responsible Tub authorizes another Tub to transact against a given award (cross-tub award), cross validation rules (CVR's) must be modified to allow this. The department administrator for the authorized tub requests modifications of this type from his/her local chart administrator. The central sponsored research office may also request this of the local chart administrator when setting up the cross-tub account.⁶

⁶ In GMAS all main accounts will contain the project responsible tub and org. Other accounts in a project that authorize another tub to transact to the project will reflect the tub and org within that tub that is authorized.

II. ORG

A. Definition and Purpose

Org is a five-digit value and required segment of the account string that represents an organizational unit, cost center or entity within a Tub. The Org values budgeted and transacted against are referred to as Child values.

Child Org values may roll up to a defined series of Parent values at successively higher levels (Super, Mega, Giga and Tera) to form a reporting hierarchy. For example, at the School of Public Health, Child Org value 23445, which represents the Immunology + Infectious Diseases-Virology unit, rolls up into Super Org value S2344 and Mega Org value M2344, which include all Immunology + Infectious Diseases units, and Giga Org value G2344 and Tera Org value T2344, which include all academic units. Check with your local chart administrator for information on org roll up.

For a list of ORG values assigned to each tub please go to the CSMA web-site: <http://able.harvard.edu/coa/csma/userguide/making-changes-coa-ranges.pdf>. When arriving at this page, look for the section *Current assigned ranges* and click on the words [this link](#). You will be taken to a workbook. Click on the ORG tab to see the range(s) of orgs assigned to each tub. For a list of active org values within your tub, please check with your local chart administrator.

B. Business Rules

1. There is a specific Org responsible for each award. COA segment values within the ranges of the Responsible Org are assigned to a new award.
2. If the Responsible Org authorizes another Org to transact against a given award, cross validation rules might need to be modified to allow this. The department administrator for the authorized org requests modifications of this type from his/her local chart administrator. The central sponsored research office may also request this of the local chart administrator when setting up the cross-tub account.

III. FUND

A. Definition and Purpose

Fund is a six-digit value and required segment of the account string that represents the source of funding as provided by a particular sponsored award.

A fund's description (descriptor) is derived from the award as recorded in GMAS and consists of the following: Owning tub name⁷; PI name and, if applicable, fellow/mentor name; sponsor name; sponsor award number; total anticipated time period for which the award is expected to provide funding; and an optional user defined keyword. The following is an example of a fund value that has been assigned to an award, and the fund's description⁸:

272408 FCOR^Marglin, John D+Catherine T MacArthur, 93-24030, Nov-93, Oct-01, ECON

If the sponsor does not assign an award number then **No Award Nmbr** is inserted for the award number.

For a list of FUND values assigned to each tub please go to the CSMA web-site: <http://able.harvard.edu/coa/csma/userguide/making-changes-coa-ranges.pdf>. When arriving at this page, look for the section *Current assigned ranges* and click on the words [this link](#). You will be taken to a workbook. Click on the FUND tab to see the range(s) of fund values assigned to each tub. Note, some tubs assign subranges of the values to their orgs.

B. Business Rules – Assigning a Fund Value to an Award

1. Each new sponsored award is assigned a unique fund value:
 - a) A sponsored award can generally be defined as funding from an outside source under an agreement that may include, but is not limited to, the following:
 - A distinct amount of funding that may be modified during an award period;
 - A defined period of time that may be modified during an award period;
 - Terms and conditions that may include but are not limited to, (1) scope of work, (2) line item budget, (3) reporting requirements.
 - b) To determine if the continued funding of a project should be assigned a new fund value, the new award document should be reviewed for the following:
 - (1) Sponsor Assigned Award Number and Award period of Time
 - (a) Typically, a sponsor assigns a **new award** number if the funding represents a new award. If a new award number is assigned, a new fund number is assigned. (An exception would be a year indicator in the award number that changes as in an NIH non-competing period.)
 - (b) Typically, an award provides funds for an initial budget period and includes a clause anticipating additional time and money. If the **new award period is different than the anticipated award period** noted in the **original award document**, a new fund number is assigned.

⁷ Same as Responsible Tub unless award has transferred to another tub.

⁸ Cross-tub funds are identified by **XT** after Tub and before the caret (^) delimiter. For example: **281541 HMS XT^Auchincloss, Juvenile Diabetes Fdn Intl, 4-1998-280, Sep-98, Aug-03,**

- (c) In cases where Harvard is a sub-recipient, the assignment of the fund value should remain consistent with the prime sponsor's award number and anticipated award period.
- (d) For example, if MIT issues Harvard a new subcontract with a new number for each year within an NIH competitive segment, the same fund number is used for each subcontract. When MIT issues Harvard a new subcontract that represents the first year of a new competitive segment of a project, then a new fund number is assigned.
- (e) Non-federal awards often provide additional funding that was not anticipated in the original award document and/or do not have award numbers. These and all other exceptional cases, (those not covered by (a), (b), and (c) above), should be reviewed on a case by case basis by the applicable sponsored research office in consultation with the sponsor if necessary, to determine if the additional funding represents a new award thus requiring a new fund
- (f) There cannot be a gap in the funding period of an award unless the sponsor authorizes pre-award spending covering the gap period, otherwise, a new fund value is assigned.

(2) **Project Title.** If the project title has changed indicating the award is for a new project then a new fund value is assigned.

(3) **Sponsor letter of credit number (LOC or sponsor document reference number).** Applies to federal sponsors only. If the sponsor assigns a new LOC number to the award document a new fund value must be assigned.

Usually a new fund value is required for NIH competing periods and NSF renewals. Usually a new fund value is not required for NIH non-competing continuations, NSF non-competing continuations, Dept. of Energy renewals, and no-cost extensions.

2. There are three types of sponsored fund ranges and each award requires a value from the appropriate range:

a) **Federal Grants and Contracts (FG).** Range of values for FG funds: 100000-199999. Each tub that participates in sponsored research has been assigned a sub-range of these values for their FG awards, and in some tubs each org has been assigned a sub-range of these.

FG awards includes all awards issued by the federal government as well as federal sub-agreements received by the University.

b) **Non-Federal Awards (NE).** Range of values for NE funds: 200000-249999. Each tub that participates in sponsored research has been assigned a sub-range of these values for their NE awards, and in some tubs each org has been assigned a sub-range of these.

This category includes all non-federal funding arrangements in which the University is **providing a return benefit to the grantor in exchange for the payment, whether the funding instrument is designated a contract, cooperative agreement, grant, consortium agreement, or otherwise (collectively, "contracts").** This category also includes all funding by foreign entities or international organizations overseen by

the Office for Sponsored Programs (OSP), whether pursuant to a contract or sponsored "grant." This category includes all sub-contracts and sub-grants received from non-federal sources.

- c) **Non-Federal Sponsored Grants (NG).** Range of values for NG funds: 250000-299999. Each tub that participates in sponsored research has been assigned a sub-range of these values for their NG awards, and in some tubs each org has been assigned a sub-range of these.

This category includes non-federal funding arrangements which would not be deemed contracts, and which do not derive from foreign or international entities. Generally, awards from Section 501(c)(3) nonprofit organizations will be included within this category as they routinely represent grants and not contractual payments. This category also includes all grants from industry that require gift certification.

For more information to determine whether non-federal sponsored funding falls into the NE or NG fund range, please see the OSP web-site: http://vpf-web.harvard.edu/osr/funding/fund_gr_toc.shtml.

- 3. When an award transfers from one tub to another, a new fund value (and activity.subactivity) must be assigned to the award for the remaining funds transferring to the new tub. The portion of the award managed by the old tub will remain under the old tub's values and these values will be reconciled, closed, and disabled accordingly.
- 4. Dependent upon how org ranges are managed by each tub, there are two options to choose from when transferring awards between orgs in the same tub:
 - a) A new fund value (and activity.subactivity) may be assigned to the award for the remaining funds transferring to the new org. The portion of the award managed by the old org will remain under the old org's values and these values will be reconciled, closed, and disabled accordingly.
 - b) Alternatively, intra-tub org transfers may be handled by modifying cross validation rules for the new org so they can use the existing account(s). New sub-activity(s) under the existing fund and activity may be established for the new org if desired.
- 5. When processing transactions that represent University cost-sharing, use a non-sponsored fund(s) and the appropriate sponsored activity(s) and sub-activity(s) of the sponsored award.

IV. ACTIVITY

A. Definition and Purpose

Activity is a six-digit value and required segment of the account string that captures the purpose or use of funds.

The activity segment captures OMB A-21 functionality, as a descriptive flexfield, which enables expense functionalization and cost allocation in compliance with OMB Circular A-21. The A-21 functional categories for sponsored awards are:

- Organized Research (A02)
- Instruction & Training (A01)
- Other Sponsored Activities (A03)
- Scholarship and Student Aid (A15)

The activity segment is useful since it provides a means to capture the history of a particular research activity that has been funded over time by several awards from the same sponsor. For example, each NIH competing period is assigned a new fund value; the same activity value may be assigned to each competing period to allow for tracking of expense/income across competing periods. The sub-activity segment is then used to discretely capture different tasks or “sub-activities” of a particular competing segment.

Activity may also be used to discretely capture the financial data of tasks or activities of a particular award with complex reporting requirements that cannot be accommodated or managed by the sub-activity segment. For example, an award with multiple task orders may be assigned a different activity value for each delivery order. The sub-activities assigned to each activity capture discrete tasks of each delivery order. The use of activity in this way is by exception only.

An activity’s description (descriptor) is derived from the award as recorded in GMAS and consists of the following: Owning tub⁹; A-21 category; sponsor; award title; and an optional user defined keyword. The following is an example of an activity value that has been assigned to an award, and the activity’s description¹⁰:

345506 FCOR^A02, John D+Catherine T MacArthu, Alternative Approaches to the Greening of Economics, ECON

For a list of ACTIVITY values assigned to each tub please go to the CSMA web-site: <http://able.harvard.edu/coa/csma/userguide/making-changes-coa-ranges.pdf>. When arriving at this page, look for the section *Current assigned ranges* and click on the words [this link](#). You will be taken to a workbook. Click on the ACTIVITY tab to see the range(s) of activity values assigned to each tub. Note, some tubs assign subranges of the values to their orgs.

B. Business Rules – Assigning an Activity Value(s) to an Award

1. Each activity value can correspond to only one A-21 functional category.
 - a) When an award has been assigned multiple activity values **in most cases** the values should be assigned the same A-21 functional code according to the preponderance

⁹ Same as Responsible Tub unless award has transferred to another tub.

¹⁰ Cross-tub activities are identified by **XT** after Tub and before the caret (^) delimiter. For example: **345506 FCOR XT^A02, John D+Catherine T MacArthu, Alternative Approaches to the Greening of Economics, ECON**

of effort rule; i.e. if the preponderance of an award's function is organized research, then all of the activity values' A-21 attributes are assigned to organized research.

- b) The only time activity values of the same award are assigned different A-21 attributes is in the following situation, and in this situation a separate activity value is assigned for each A-21 functional category:

If an award has distinctly funded amounts for components that are clearly defined as different A-21 functional categories, a separate activity value is assigned for each component. This may be indicated when a sponsor assigns a different facilities and administrative rate for different activities within an award.

Examples

NSF's Research Experience for Undergraduates (REU). Two activity values are assigned to this award - one for the REU (instruction & training) component and one for the other awarded amount (organized research).

NSF's Research Experience for Teachers (RET). Two activity values are assigned to this award – one for the RET (other sponsored activity) component and one for the other awarded amount (organized research).

Each sponsored research office will review these situations on a case by case basis.

2. Multiple activity values will be assigned to an award in the following cases:
- a) When an award has more than one A-21 functional category as indicated in activity rule 1.
 - b) When an award has complex reporting requirements and the sub-activity segment does not allow OSP/local units to meet reporting/tracking requirements. The use of activity in this way is by exception only.
 - c) When there are no more available values in the sub-activity segment.
 - d) When an award transfers from one tub to another, a new activity value (and fund, subactivity) is assigned to the award for the remaining funds transferring to the new tub. The portion of the award managed by the old tub will remain under the old tub's values and these values will be reconciled, closed and disabled accordingly.
 - e) Dependent upon how org ranges are managed by each tub, there are two options to choose from when transferring awards between orgs in the same tub:
 - (1) A new activity value (and fund, subactivity) may be assigned to the award for the remaining funds transferring to the new org. The portion of the award managed by the old org will remain under the old org's values and these values will be reconciled, closed and disabled accordingly.
 - (2) Alternatively, intra-tub org transfers may be handled by modifying cross-validation rules and establishing a new sub-activity(s) under the existing activity and fund for the new org.

3. Each sponsored fund is associated with at least one sponsored activity value.
4. Only one external sponsor can be associated with each activity value.
5. A single activity will have multiple funds in the following cases:
 - a) When a new award represents a competing continuation or renewal of an existing award it is recommended that the same activity value be used with the new award (fund) to track the financial data of a project across the funds (competing periods) of a particular sponsor.
 - b) When processing transactions that represent University cost sharing, use a non-sponsored fund(s) and the appropriate sponsored activity(s) and subactivity(s) of the award.

V. SUB-ACTIVITY

A. Definition and Purpose

Sub-activity is a four-digit value and required segment of the account string that provides flexibility to budget and track the expenditures of an award by different tasks, years, Facilities and Administrative (F&A) rates, and restrictive cost categories, therefore enhancing ability to meet external and internal reporting requirements.

The sub-activity segment is dependent on the activity segment; thus its meaning is derived when viewed in combination with the activity segment.¹¹ Therefore, the sub-activity segment has not been assigned a unique COA value range. The four-digit value is determined when accounts are established.¹²

A sub-activity's description (descriptor) is derived from the account when established in GMAS and consists of the following: Parent activity value, year descriptor, and account description. The following is an example of sub-activity values that have been assigned to an award and their descriptions:

Sub-activity Value	Parent Act.	Year Descriptor	Account Description
0001	237459	Y1-5	Faculty, Program, and Curriculum Dev.
0002	237459	Y1-5	Faculty Exchanges and Visiting Scholar
0003	237459	Y1-5	Faculty Seminars and Executive Program

The year descriptor above, **Y1-5**, indicates that the sponsor has obligated funds for five years (or five budget periods) and these sub-activities will be used for the five-year period of the award. If, however, at the time of award the sponsor obligates only one year of funding, the year descriptor would be **Y1**. As continuation funding is received the descriptor is changed to **Y1-2**, then **Y1-3**, etc. Also, if the year descriptor does not cover the entire award period it may indicate separate sub-activities are required for each budget period, although these types of accounts can usually be identified when year/task logic is used. Check with your central sponsored research office for more information regarding a particular award.

For awards with more than one sub-activity, the account description (**Faculty Seminars and Executive Program** for sub-activity 0003 in above example) is needed to uniquely identify the purpose of each sub-activity. Descriptions are useful when selecting sub-activity values while transacting or when running and reviewing reports. In order to select the correct sub-activity while transacting, it is important to ensure that the account descriptions are not only unique but also meaningful. For example, the account descriptions **Project 1**, **Project 2**, **Project 3** may not be very meaningful when deciding what sub-activity to select when transacting or when reviewing financial reports.

For sub-agreements issued by the University, the sub-contractor or sub-grantee's institutional name must appear in the account description. If more than one sub-agreement is issued to the same institution under the same award, both the institution's name and another piece of

¹¹ Each sub-activity has a "parent" activity value.

¹² When an account is being created with a new activity value, GMAS automatically defaults to 0001, task logic, for the sub-activity value of the account. If the award must be managed by year logic, the user must overwrite the sub-activity value to reflect that; for example, change 0001 to 0101 if the account is the main account in the first year of the project. The next account created for that activity will automatically increment the last sub-activity value created by one and insert that for the new account, i.e. 0002 or 0102. Note when creating a new main account and account group for year logic projects, the user will need to change the default to reflect the appropriate year and task for the year. For example, if 0102 was the last account created and you create a new main account in a new account group, 0103 will default for the sub-activity and it should be changed to 0201; the 02 portion of the sub-activity value represents year two and 01 portion of the sub-activity value represents the first task in year 2.

information that uniquely identifies each sub-agreement must be used in the account description.¹³

B. Business Rules

1. At least one sub-activity value is assigned to each activity value. (Unspecified sub-activity value "0000" is not valid for Sponsored accounts.)
2. In general, sub-activity values are assigned in numerical order beginning with 0001 or 0101 depending upon the logic chosen. There are two types of logic: task logic and year/task logic which is also known as year sight logic.

When task logic is used the first two digits of the sub-activity values are "00" which indicates that the values are used for the life of the task within an award; the last two digits may represent a unique task within an award. When year/task logic is used the first two digits of the sub-activity values represent the year of the project; the last two digits may represent a unique task within a budget period of a project. See examples below:

Task Logic

Sub-Activity Value	Parent Activity Descriptor	Year	Account Description
0001	349407^Y1-4,	Main	
0002	349407^Y1,	Biblioteca Publ.	
0003	349407^Y2,	Archivo Historico, Convento San Francisc	
0004	349407^Y2,	Archivo Historico del Museo Mitre	
0005	349407^Y2,	Sociedad Franklin, Biblioteca Popular	
0006	349407^Y2-3,	Archivo General de la Provincia de San	
0007	349407^Y3,	Museo Etnografico 'Juan B. Ambrosett'	
0008	349407^Y2,	Museo Historico Sarmiento, Buenos Aires,	

NOTE: Account descriptions uniquely identify tasks.

Year/Task Logic (Year Sight Logic)

Year One Subactivities

Sub-Activity Value	Parent Activity Descriptor	Year	Account Description
0101	264112^Y1,	Main	
0102	264112^Y1,	Brigham+Women's Hosp	
0103	264112^Y1,	Muhimbili Univ Coll of Hlth Sciences	
0104	264112^Y1,	Tufts Univ	
0105	264112^Y1,	Viral Load	

Year Two Subactivities

Sub-Activity Value	Parent Activity Descriptor	Year	Account Description
0201	264112^Y2,	Main	
0202	264112^Y2,	Brigham+Women's Hosp	
0203	264112^Y2,	Muhimbili Univ Coll of Hlth Sciences	
0204	264112^Y2,	Tufts Univ	

NOTE: Account descriptions uniquely identify tasks.

¹³ When creating sub-agreement accounts, GMAS automatically inserts the sub-agreement id number and institutional name as the account description. Therefore if there are two sub-agreements for the same organization the descriptions will be unique since the sub-agreement id number is different for each sub-agreement. However, it might also be useful to add the sub-agreement PI last name to the account description as well.

If the local unit would like to assign sub-activity numbers using a different logic or numbering scheme, depending upon the reporting requirements or restrictions of the award, this may be accommodated.

3. All sponsored budgets are entered at the sub-activity level using the Sponsored Budget Tool, http://able.harvard.edu/sbud/sbud_index.shtml. For SPH, the budget may be uploaded using Wasabi; please contact the SPH Office of Financial Services for more information.
4. When processing transactions representing University cost sharing, use the non-sponsored fund(s) and the appropriate sponsored activity(s) and subactivity(s) of the award. Separate sub-activities are not required for the costsharing transactions but will be established when requested by the department administrator.
5. One sub-activity is often sufficient to manage an award. Multiple sub-activity values are assigned to an award for the following purposes:
 - Different F&A Rates
 - Sub-agreements Issued by Harvard
 - Award Restrictions
 - External Financial Reporting Requirements
 - School/Unit Internal Management Requirements
 - HHS Training Grants
 - Collaborative Research Projects
 - Awards with Program Income

a) Different F&A Rates

If an award has multiple F&A rates for distinctly funded amounts during the same budget period, a separate sub-activity value must be assigned for each rate.¹⁴

Example: Sub-activity 0001 (Y1-3, 100k research fund @63%)
Sub-activity 0002 (Y1-3, 15k participant support @0%)

NOTE: A new sub-activity is not needed when the F&A rate changes commensurate with fiscal year.

b) Sub-agreements Issued by Harvard

- Each sub-agreement issued by the University must be assigned a separate sub-activity value.
- The terms and conditions of the sub-agreement issued and its associated prime award determine if a new sub-agreement is issued for each year or if a modification/amendment is issued.

c) Award Restrictions

Awards with restrictive components require a separate sub-activity for those components. These are awarded funds that cannot be used (rebudgeted) for any purpose other than that outlined in the award budget.

For example:

- Minority supplements
- Restrictive equipment

¹⁴ Different F&A rates may represent different A-21 functional categories for an award and a separate activity/sub-activity combination is required. See Part Two, Section IV, Activity.

- Participant support

d) External Financial Reporting Requirements

More than one sub-activity value is required for financial reporting in the following situations:

- Multi-year award for which automatic carry-forward of unspent funds is not allowed, or for which the sponsor requires refund of unspent balances from each budget period
- Reporting by specific task order or delivery order is required by sponsor
- Reporting by components of the project is required by sponsor

e) School/Unit Internal Management Requirements

Each school/unit has the option to set up more than one sub-activity to budget and track expenditures based on school needs. Some examples might be to budget and track by:

- Components of the project or activity
- Budget periods
- Faculty members
- Investment income

A separate sub-activity is not needed to track investment income since it has its own object code; however, the school may want to track the expenditure of investment income separately.

f) HHS Training Grants¹⁵

- All training grants (T & D Series) awarded by HHS, including those under expanded authorities, require sub-activity year logic.
- All training grants (T & D Series) awarded by HHS require at least three sub-activities for each budget year: one for trainees' stipends and tuition/fees; one for trainee travel; and one for training-related expenses (includes staff travel). In addition, **a separate sub-activity is required for stipends and tuition/fees for each trainee at affiliate hospitals and institutions.** This requirement applies to all T, D and K series awards at affiliated institutions when these awards have multiple trainee participants and accountability of participation is required.
- At the department's discretion separate sub-activities may be established for each Harvard trainee.
- A separate sub-activity is not required for any remaining balance to be carried forward on a training grant under expanded authority. The unobligated balance of stipends and tuition/fees is carried forward to the sub-activity for the next year's stipends and tuition/fees. The unobligated balance of travel and training related expenses is carried forward to the sub-activities for next year's travel and TRE.
- When Harvard issues a sub-agreement under an HHS Training Grant, the sub-agreement issued for a training grant should have one sub-agreement account for tre, one sub-agreement account for trainee travel, one sub-agreement account for overhead, and one sub-agreement account for each trainee.

g) Collaborative Research Projects

- In a collaborative research project, if Co-PI is in another tub/org, or Co-PI's work is being done at an affiliate hospital in which a separate budget is required for the portion of the work, a separate sub-activity value (part -of account) is required.

¹⁵ The new rules are effective March 1, 2001, for all new budgets periods with a start date of March 1, 2001 or later. No changes will be made for budget periods with previously established sub-activities. Those periods must continue to be managed by the existing sub-activity structure.

- If Co-PI is in another org, but in same tub as the primary PI, the Co-PI's expenditures can be transacted by using the same fund/activity/sub-activity combination as the primary PI but with Co-PI org or root. This method is recommended only when the same administrator manages both orgs/roots.

h) Awards with Program Income

At least one separate sub-activity value is assigned to track program income. The local unit is responsible for tracking program income.

VI. ROOT

A. Definition and Purpose

Root is a five-digit value of the account string that allows school/unit to track expenditures by faculty and/or principal investigator.¹⁶ It is an optional¹⁷ segment for some schools/units (for example, the School of Public Health). The Local Chart Administrators can provide information on whether it is a required segment for a particular school/unit.

B. Business Rules

1. If a school/unit wants to track expenditures by faculty and/or principal investigator, the root value representing the person(s) will be assigned. Root values will be associated with awards via fund/root cross validation rules.
2. If a school/unit wants to budget as well as track expenditures by person (faculty, principal investigator), a separate sub-activity value should be established.

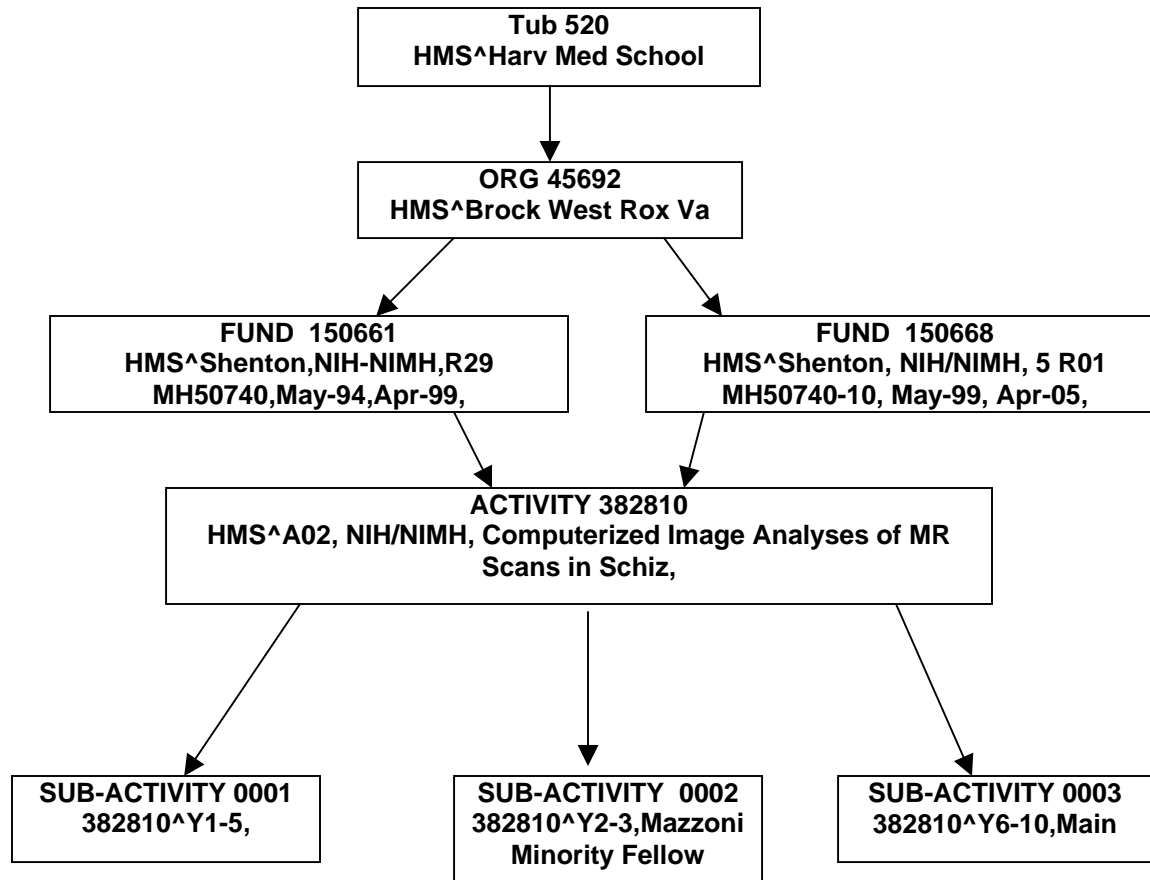
¹⁶ In non-sponsored accounts the root segment is also used for buildings and other designations.

¹⁷ GMAS does require a root value to validate an account and the unspecified root, 00000, may be entered for these cases.

Part Three: Other Helpful Information

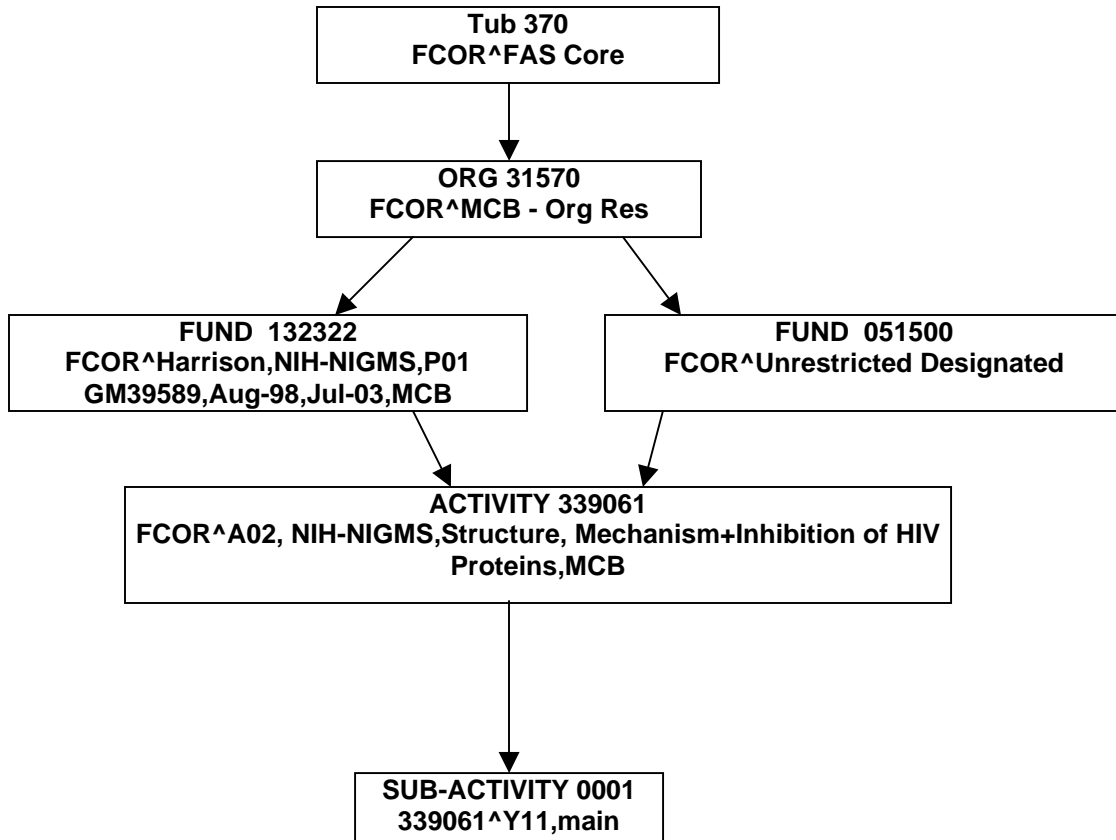
I. ACCOUNT STRUCTURE EXAMPLES

A. Fund - HHS Competitive Segments



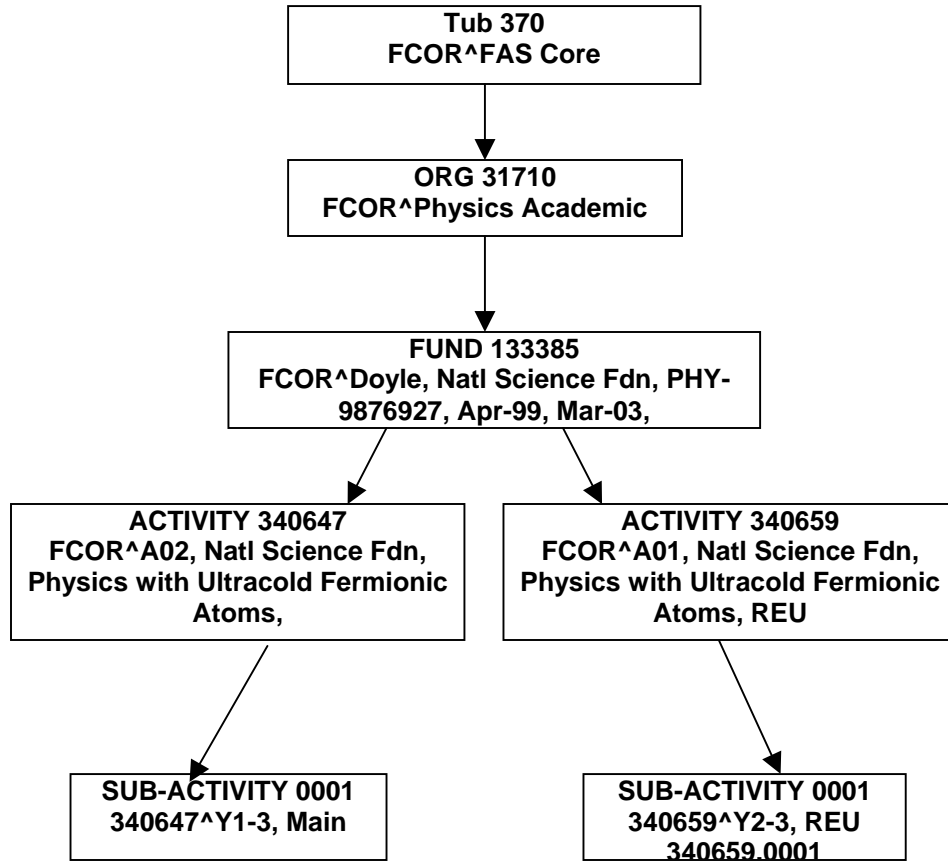
- Each competitive segment (award) is assigned a unique fund value.
- The same activity value is assigned to each award. Used this way the activity segment is useful since it provides a means to capture the history of a particular research activity that has been funded over time by several awards from a particular sponsor.
- Sub-activities are assigned to capture the discrete tasks within each award.
- Note the sub-activity year descriptors indicate that sub-activities 0001 and 0002 are for the first competitive segment and sub-activity 0003 is for the second.
- Note the first competitive segment includes a restricted component for a minority fellow and these transactions need to be captured in a separate sub-activity.

B. Fund - University Cost-Sharing Model



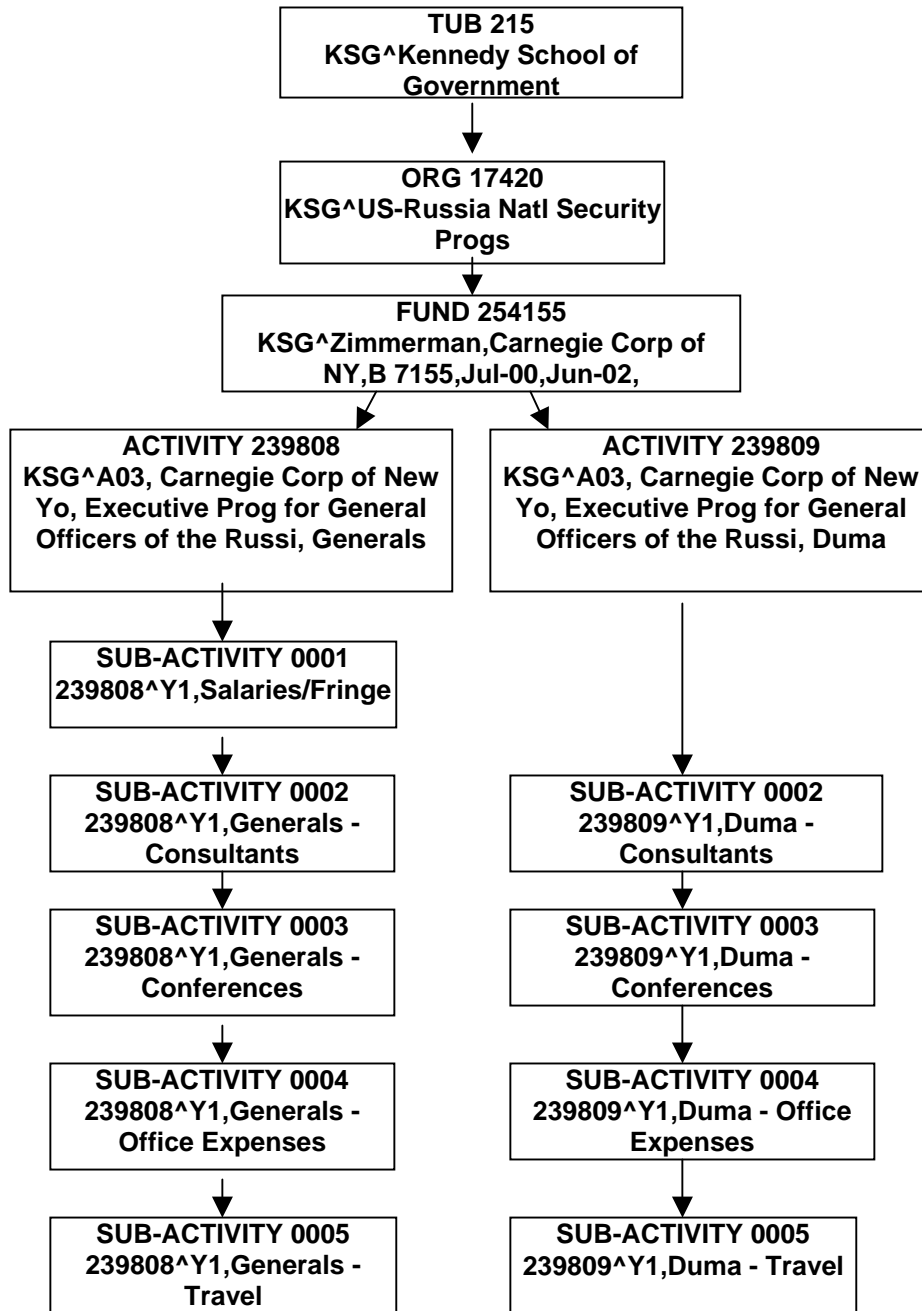
- When processing transactions that represent the University cost-sharing, use a nonsponsored fund, sponsored activity and sub-activity.
- If the department administrator would like a separate sub-activity(s) for the cost-sharing it will be established when requested.
- Cost-sharing funds ranges are usually Unrestricted Funds (000001-054999) or Gifts and Endowments (300000-699999)
- Sometimes cost-sharing is fulfilled by another sponsored award. Since this is not University cost-sharing, the other award will have its own sponsored fund, activity, sub-activity combination which should be used for all transactions for that award.

C. Activity - Award with Multiple A-21 Functional Codes



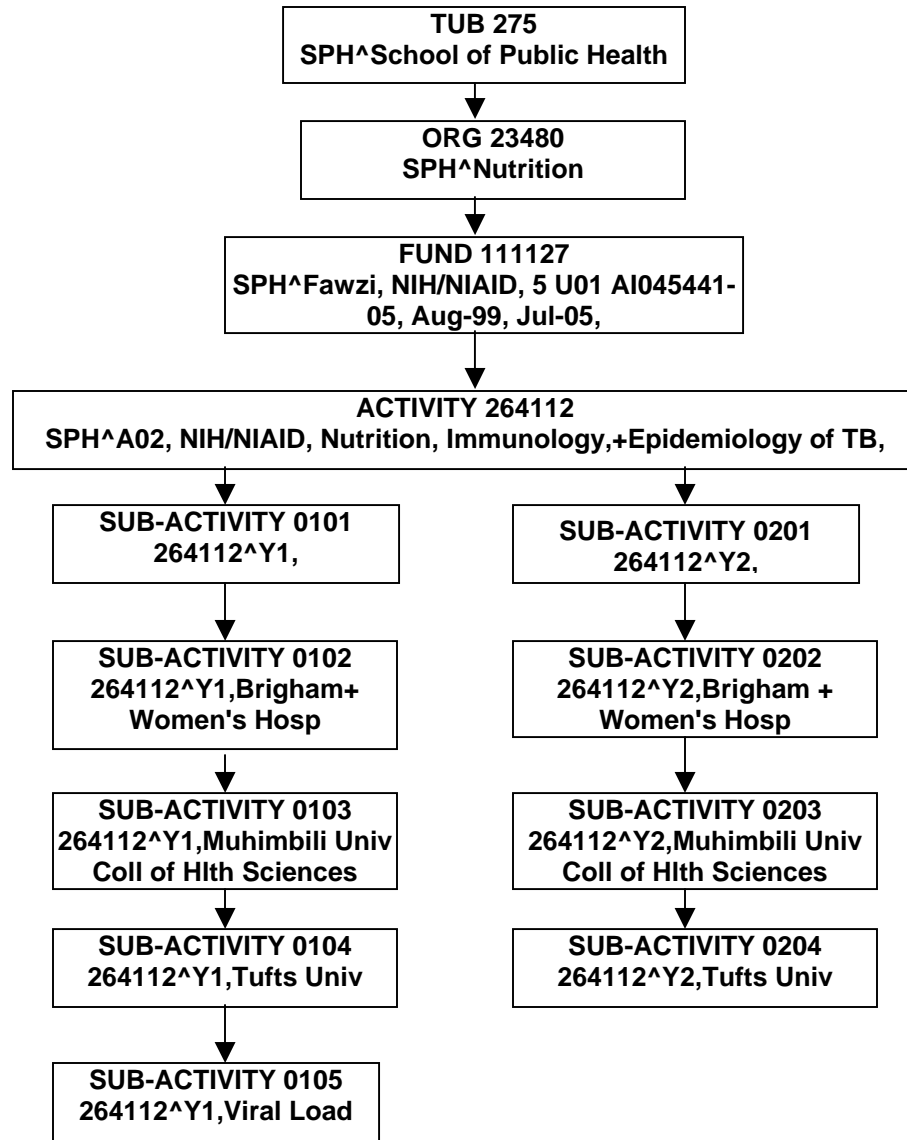
- Two activity values are assigned, one for each A-21 functional category; A02 for Organized Research and A01 for Instruction and Training.
- Each activity is assigned a sub-activity

D. Activity - Award with Multiple Activities for Complex Reporting Requirements



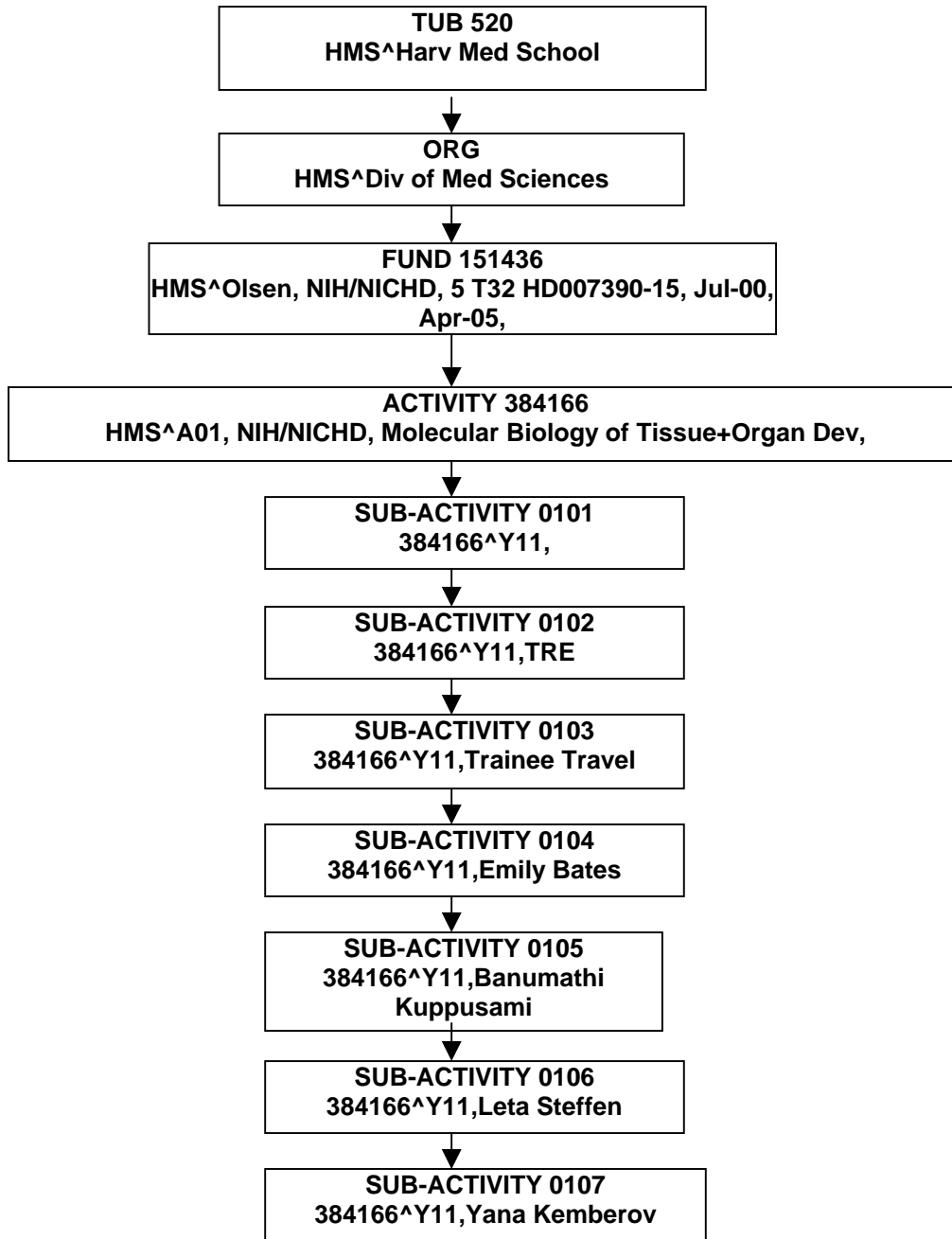
- Multiple activities are assigned for portions of the award when the reporting requirements cannot be accommodated or managed by sub-activity segment
- The use of activity in this way is by exception only

E. Sub-activity Year/Task Logic for HHS Non-Competing Continuation



- Sub-activity year/task logic is chosen for this award due to award restrictions. This award is excluded from Expanded Authorities
- Sub-activities represent different budget periods but share the same fund (and activity) value since they are for non-competing periods.

F. Sub-activities for HHS Training Grants



- For HHS Training Grants, three accounts are required for each budget period: A main account for stipends/tuition and fees for trainees at Harvard, a part-of account for all trainee travel, and a part-of account for training related expenses (TRE).
- **Additional part-of accounts (sub-activities) must be established for each affiliate trainee's stipend, tuition/fees.** Additional part-of accounts may be established for trainees at Harvard per department's request.

II. GLOSSARY

A Better Learning Environment (ABLE)

An online support system for users of Harvard University financial systems:

<http://able.harvard.edu/>.

A-21 Functionality

Office of Management and Budget (OMB) Circular A-21 requires that all organizations that receive Federal sponsored research money must report expenses by functional use category.

The A-21 functional categories for sponsored awards are:

- Organized Research (A02)
- Instruction & Training (A01)
- Other Sponsored Activities (A03)
- Scholarship and Student Aid (A15)

The activity segment of the COA captures the A-21 function code in the COA descriptor and as a descriptive flex field.

At Risk Account

At risk accounts, previously known as advance accounts, allow Principal Investigators to initiate spending on their projects before the University receives and/or accepts an award. Contact your central sponsored research office if you would like to establish an at risk account for an award.

Account String

A specific combination of Tub, Org, Fund, Activity, Sub-activity and Root values used in combination with appropriate transactional object codes to represent the financial data of an award in the Harvard General Ledger. The account strings of an award are recorded and maintained in GMAS and print on action memos.

GMAS records one org and one root value per account and these will print on action memos. The org and root values recorded in GMAS should be the org and root managing the account; however, other org and root values for your tub may be used while transacting against a given account. **NOTE:** The account strings for University cost-sharing usually do not appear on your action memo. When processing transactions that represent the cost sharing, use a non-sponsored fund(s), the appropriate sponsored activity(s), and sub-activity(s) of the award.

Action Memo

The official University communication informing people about a new or modified sponsored award notice accepted by the University. The award terms and conditions, dates and dollars, and accounts activated for the award are included. The Action Memo is also used to communicate authorized internal requests and administrative changes/corrections.

Applications Administration

See University Business Systems and Services.

Authorized Org

An org authorized by the Responsible Tub/Org to transact to the chart values of a particular sponsored account. Cross validation rules may need to be modified for authorized orgs. The department administrator for the authorized org requests modifications of this type from his/her local chart administrator. The central sponsored research office may also request this of the local chart administrator when setting up the cross-tub account.

Authorized Tub

A tub authorized by the Responsible Tub/Org to transact to the chart values of a particular sponsored account. Cross validation rules will need to be modified for authorized tubs. The department administrator for the authorized tub requests modifications of this type from his/her local chart administrator. The central sponsored research office may also request this of the local chart administrator when setting up the cross-tub account.

Budget Amount

Refers to the portion of direct costs, and facilities and administrative costs allocated to each account of a sponsored award. The budget amount is determined during account setup and is later used in processes such as budgeting and reconciliation. The budget amount is recorded in GMAS and is included in the Account section, Fund Allocation column, of Action Memos. Budgets for each account will be entered in the Sponsored Budget Tool in accordance with the budget amount of each account. For SPH the budget may be uploaded using Wasabi; please contact the SPH Office of Financial Services for more information.

Central Sponsored Research Office

For the purposes of this document, a central sponsored research office is defined as a Sponsored Research Office that has been delegated signing authorities on behalf of the President and Fellows of Harvard College. There are three such offices and each office serves a particular area:

- The University Area central office is the Office of Sponsored Programs (OSP), which serves the Faculty of Arts and Sciences (FAS), and Graduate Schools, Institutes, and Affiliates (GSIA)
- The Medical School and Dental School office is Sponsored Programs Administration (SPA)
- The School of Public Health office is the Office of Financial Services (OFS)

Each office is also responsible for the data entry of sponsored projects in GMAS.

Chart of Accounts Validator

A web application that can pre-validate thirty-three digit GL account strings according to status of values, cross validation rules (see CVR definition), and security prior to transacting:

https://apollo6.cadm.harvard.edu:8000/pls/finprod/hugl_coa_webval.main_page

Chart Security Maintenance Application (CSMA)

University application that enables, modifies, and disables chart of account values in the GL. GMAS sends requests to CSMA to enable and modify sponsored funds, activities, and subactivities four times a day: 7:15am, 10:15am, 1:15pm, 4:15pm. GMAS sends requests to disable sponsored funds and subactivities on the 4th of each month.

CSMA is managed by the University Business Systems and Services (UBSS) office. For more information about CSMA go to: http://able.harvard.edu/coa/csma/csma_index.shtml

Code Combination ID (CCID)

Within the Oracle database structure a table (gl_code_combinations) exists which stores every unique seven-segment, thirty-three digit combination of tub, org, object, fund, activity, sub-activity, and root value against which transactions have been processed. Each unique combination has been assigned a unique id number called a CCID. The term CCID is used to represent these seven-segment, thirty-three digit combinations used in the GL.

Cross-Tub Awards

Awards supporting collaborative research across tubs. Cross-tub awards are identified in the fund's and activity's descriptor. The following represents an **HMS** award and the **XT** indicates it is a cross-tub award:

281541 HMS XT^Auchincloss, Juvenile Diabetes Fdn Intl, 4-1998-280, Sep-98, Aug-03,

Cross Validation Rules (CVR)

Cross-validation rules are used within the Oracle GL to prevent the creation of invalid GL accounts (CCID's). Each cross-validation rule specifies ranges of values that are permissible to use together, and optionally ranges that are not permissible to use together. Thus, for example, a very simple rule might specify that only Org values 23200 through 24499 may be used with Tub 275 (SPH). Rules are defined system wide and apply to all system users. Whenever any component of the Oracle Applications attempts to create a new 33-digit value (a combination of segment values that has not previously been used), Oracle checks all the cross-validation rules to ensure that the combination is valid. If the combination fails to pass any rule, the error message associated with that rule is presented. Whatever transaction was in process is not allowed to continue until it has a valid 33-digit combination.

The local chart administrator for each tub manages CVR's.

It is important to note that within tub/org ranges, CVR's are not in place to prevent invalid fund, activity, and sub-activity associations. Therefore, although a combination of segment values may be valid accordingly to CVR's, it may not be a valid sponsored fund/activity/sub-activity combination as recorded in GMAS. See your action memo for valid sponsored combinations.

Descriptive Flex Field (DFF)

Descriptive flexfields or DFFs are additional pieces of data that provide further information about an individual chart segment value in the way adjectives provide further information about a noun they modify. In the Harvard Chart of Accounts, descriptive flexfields are used on chart values for the following purposes:

- To classify or group values for reporting. For example, Harvard has created an "owning tub" descriptive flexfield on all segment values except object that can be used to identify/group all values belonging to an individual tub.
- To provide additional information about a value for allocations and other processes. For example, there is a descriptive flexfield on the FUND segment called the Gift or Interest Override (GIO) which stores segment values to post income for NG funds.

The DFF's for sponsored chart values are drawn or derived from fields in GMAS:

- The DFF's for sponsored funds are: Owing Tub; Full Legal Title of Award; Fund Category ("SS" for all FG and NE funds, and "GF" for all NG funds); Fund Type ("FG", "NE", or "NG"); Primary Managing Org; Agency Fund; Gift or Interest Override (consists of the primary managing org and the activity, sub-activity, and root value of the main account of maximum account group.)
- The DFF's for sponsored activities are: Owing Tub; Activity Type ("S"); A-21 Classification ("A01", "A02", "A03", or "A15"); Primary Managing Org.
- The DFF's for sponsored sub-activities: Owing Tub.

Descriptor

In the Oracle General Ledger, segment values - the identifiers of specific Tubs, Orgs, Object Codes, Funds, Activities, Sub-activities, and Roots - are for the most part strings of digits. Because it is difficult for most people to remember which six-digit number is associated with which Fund (for example), each segment value is also described in text. Text descriptions are particularly useful when selecting segment values (for example, when creating transactions) and when viewing reports. The descriptors for sponsored fund, activity, and sub-activity values are drawn from specific fields in the GMAS system according to sponsored naming conventions. Each COA value requires a unique descriptor.

- The descriptor for sponsored funds consists of: Owning tub name; PI name and, if applicable, fellow/mentor name; sponsor name; sponsor award number; total estimated time period for which the award is expected to provide funding; and an optional user defined keyword.
- The descriptor for sponsored activities consists of: Owning tub; A-21 category; sponsor; award title; and an optional user defined keyword.
- The descriptor for sponsored sub-activities consists of: Parent activity value; year descriptor; and account description. For awards with more than one sub-activity, account descriptions are used to uniquely identify the purpose of each sub-activity.

Disabling

When it is determined that a COA value that is currently active in the GL no longer serves Harvard's accounting needs, the value is disabled preventing further transactions and budget revisions in GL; however, the award/COA values history remains in GMAS. The decision to disable the values of a sponsored award (fund, activity, sub-activity) is the result of a collaborative process among pre- and post-award offices, and the local department administrator.

GMAS sends requests to disable sponsored funds and subactivities to CSMA on the 4th of each month.

Grants Management Application Suite (GMAS)

The University system of record for sponsored research. All proposals, awards, and accounts for sponsored projects are recorded and maintained in the GMAS by the three central sponsored research offices: OSP, HMS/SPA, and SPH/OFS.

Harvard Data Warehouse (HDW)

The electronic data structure for historical reference, ad hoc queries, and standard and custom reporting.

Harvard University Research Information System (HURIS)

GMAS predecessor. HURIS was replaced by GMAS on October 12, 2004.

Local Security Administrator

Individual authorized by a TUB to request additions and/or modifications to security set-up for the Oracle Applications. This person is often the same person as the local chart administrator. For changes to GMAS permissions, this person is known as the authorized requestor or team owner.

See **Security** for more information.

Local Chart Administrator (LCA)

Individual authorized by a tub to:

- Assign new fund and activity values to an award when requested by the applicable sponsored research office¹⁸
- Manage modifications to cross validation rules for newly assigned values, and for other values when requested by the department administrator

For a list of Local Chart Administrators, go to: <http://vpf-web.harvard.edu/osr/> and select the GMAS link under *ShortCuts*; from the GMAS website select *Deployment*.

Local Unit (LU)

An LU is any Tub (discrete entity within Harvard University) that is not a Central Administration Tub. Examples of Local Units include schools, such as the Graduate School of Education and the School of Public Health, as well as other types of entities, such as the Arnold Arboretum and the Art Museums.

Main Account

Type of sponsored account. In addition to providing a means to capture the expense transactions of the award, the main account also functions as a holding account for income that will later be allocated to appropriate part-of or sub-agreement accounts. All awards must have a main account, and if an award requires separate accounts for each budget period of an award, each period must have a main account. Main accounts include the values of responsible tub, responsible, org, and principal investigator root. Main accounts are identified as *Type M* in the *Accounts* section of an Action Memo. See also Part-of Account and Sub-Agreement Account.

Object Code

Four-digit value Chart of Account segment that describes the nature of a transaction (for example, asset, liability, or expense), also known as the natural class account. Object codes are entered while transacting and are consistent throughout the University. To determine which object codes are appropriate for use with sponsored accounts, please see the Research Administration website.

Office of Financial Services (OFS)

The central financial office for the School of Public Health, which includes a sponsored research team with the following responsibilities:

- Review, negotiate, and accept sponsored awards
- Responsible for data entry of sponsored projects/accounts into GMAS
- In conjunction with the Local Chart Administrator, who is also part of OFS, work with Local Unit/departments to determine required account structures and to assign all COA values for Tub

Office for Sponsored Programs (OSP)

OSP is a central administrative office under Financial Administration (FAD) comprised of portfolio based Life Cycle teams, and a Research Systems and Services team:

- **Life Cycle** teams work closely with faculty members and school/department administrators in the university area to review and assist in the preparation of proposals, and negotiate and accept terms and conditions of awards. Also work closely with faculty members and school/department administrators across the university to ensure accurate and compliant accounting of income and expenditures on sponsored project accounts and for completing financial reports required by sponsors.
- **Research Systems and Services** works in partnership with schools to identify and develop and maintain the grants management tools needed to support a rapidly changing research

¹⁸ GMAS maintains the ranges assigned to each TUB and ORG if a TUB sub-ranges by ORG. GMAS automatically assigns values from these ranges for most TUBs.

and regulatory environment. This team is responsible for the continued development of improvement of GMAS. This team also develops and maintains grant management reports from the University wide CREW application.

Owning Tub

An attribute attached to all segment values except object that can be used to identify/group all values belonging to an individual tub.

Part-of Account

Type of sponsored account. If more than one account is needed to manage an award the additional accounts are called part-of accounts. Part-of accounts are established to manage discrete tasks due to award restrictions and to discretely capture financial data for reporting purposes. Part-of accounts are identified as *Type P* in the *Accounts* section of an Action Memo. See also Main Account and Sub-agreement Account.

Primary Managing Org

An attribute attached to fund and activity values that identifies the org responsible for the value. All sponsored fund and activity values are assigned a primary managing org.

Responsible Org

Org responsible for a particular award. This is the same as the primary managing org unless the award has transferred and a new fund and activity value was assigned due to the transfer. The primary managing org of the new values is the responsible org.

Responsible Tub

Tub responsible for a particular award. This is the same as the owning tub unless the award has transferred and a new fund and activity value was assigned due to the transfer. The owning tub of the new values is the responsible tub.

Ranging

Term refers to the framework by which Harvard has organized the values in its chart of accounts. Org, fund, activity, and root segment values have been grouped into ranges of values according to type. Sub-ranges of those larger ranges of values have been assigned to individual tubs. For example, the fund segment ranges have been ranged into types, such as federal grants (values 100000-199999), non-federal awards (values 200000-249999), and non-federal sponsored grants (values 250000-299999). Within the range of federal grant values, though, the Harvard Medical School has been assigned the range of values 148000-152819. Only HMS can establish federal grant funds from within their assigned range. The Kennedy School, on the other hand, has been assigned a different range of values (100860-102719) from which only they can establish federal grant funds. The local chart administrator for each tub manages their respective ranges and their sponsored ranges have accordingly been uploaded into GMAS.

Security

Security rules are defined within the Oracle applications and HDW for each individual user and dictate which COA segment values a user can select for transacting. Contact your local security administrator for more information.

The GMAS security model is based on a person's role for a given project or department. This mirrors how most departments, units, groups or Principal Investigators are organized to support and manage their sponsored research.

Grants management reports in CREW inherit security permissions from the GMAS application. Contact your GMAS Authorized Requestor for more information. For a list of GMAS Authorized

Requestors, go to: <http://vpf-web.harvard.edu/osr/> and select the GMAS link under *ShortCuts*; from the GMAS website select *Reporting*.

Sponsored Budget Tool

Sponsored budgets are entered into the General Ledger via the Sponsored Budget Tool. For information regarding budgets, please see: http://able.harvard.edu/sbud/sbud_index.shtml
For SPH please see the Sponsored Account Budget section of the Wasabi/SAFS Manual at: For SPH the budget may be uploaded using Wasabi; please contact the SPH Office of Financial Services for more information.

Sponsored Programs Administration (SPA)

The sponsored research office for Harvard Medical and Dental Schools responsible for coordination of sponsored activities, including proposal review and submission, review and acceptance of sponsored awards, working with Local Unit/departments to determine required account structures, and serving as the Local Chart Administrator and assigns and manages all values for designated Tubs. In addition, SPA is responsible for the data entry of sponsored projects/accounts in GMAS.

Sub-agreements Issued by Harvard

Sub-agreements Issued by the University can generally be defined as funding to an outside vendor under an agreement (sub-contract or sub-grant) received by the University that may include, but is not limited to, the following:

- A distinct amount of funding that may be modified during an award period.
- A defined period of time that may be modified during an award period.
- Terms and conditions that may include but are not limited to (1) scope of work, (2) line item budget, (3) reporting requirements.

Each sub-agreement issued by Harvard requires a sub-agreement account.

Sub-agreement Account

A special part-of account. **Every sub-agreement issued** by Harvard requires an account to capture the transactions of the agreement. Sub-agreement accounts are identified as *Type S* in the *Accounts* section of an Action Memo. Funds are allocated to subagreement accounts once they have been “obligated” to the subrecipient in a fully executed contact/amendment; until that time the funds the sponsored has approved for a subagreement remain in the “subagreement bucket” in GMAS and will not be allocated to any account.

See also Main Account and Part-of Account.

University Business Systems and Services (UBSS)

Department within Central Administration, Office of Financial Services, responsible for establishing and maintaining COA values in the GL via CSMA, cross validation rules, Oracle security, and other system administration functions. For functions involving sponsored COA values, UBSS generally works with the local chart administrators, security administrators, and OSP. UBSS is formerly known as Applications Administration.

III. FREQUENTLY ASKED QUESTIONS (FAQ'S)

I received my Action Memo a couple of months ago and one account was established for my award. I know now that I can better manage my award with two additional accounts.

Can I request additional accounts?

Yes. Contact your central sponsored research office (SPA for HMS and HSDM; OFS for SPH; and OSP for all others). They will coordinate the creation of new accounts and another Action Memo will be sent as notification of the new accounts.

I have sub-contractor under my award. I received my Action Memo but my sub-contractor's account is not activated?

The sub-contractor's account will be activated once the subcontract agreement is issued and fully executed. The funds for the subcontractor are in the "subagreement bucket". Once the agreement is fully executed the account will be activated and an action memo will be sent.

The cost-sharing requirement of my award is being fulfilled by another sponsored award.

What do I need to do?

There are no special COA requirements for this type of cost-sharing which does not draw from University resources. The other sponsored award will have its own fund, activity, sub-activity combination that should be used for all transactions for that award.

I am not able to view the budgets and transactions for a particular award. What can I do?

If a person does not belong to Tub or Org to which budgets and transactions were posted for a given award, but needs to run reports on those budgets and transactions, they must request a modification to their Reporting Responsibilities and/or Flexfield Security Rules. This might be the case, for example, if a PI moves from one Tub to another, and new values are setup for their awards in the new Tub, but the history for the awards remains in the old Tub. The department administrator requests modifications of this type from his/her tub's local security administrator/authorized requestor.

For CREW reports and the GMAS application, contact the authorized requestor/team owner.

IV. USEFUL WEBSITE LINKS

A Better Learning Environment (ABLE)

<http://able.harvard.edu/>

Chart of Accounts Validator

https://apollo6.cadm.harvard.edu:8000/pls/finprod/hugl_coa_webval.main_page

Chart Security Maintenance Application CSMA

http://able.harvard.edu/coa/csma/csma_index.shtml

Information about GMAS

<http://oas.harvard.edu/gmas>

Medical School, Sponsored Programs Administration (SPA)

<http://www.hms.harvard.edu/spa>

NG, NE Fund Definitions

http://vpf-web.harvard.edu/osr/funding/fund_gr_toc.shtml/

under University Research Policies see Gift vs. Grant Instructions and Gift vs. Grant Policy

Object Codes

<http://vpf-web.harvard.edu/osr/ra/> select *Managing a Sponsored Award*

Office for Sponsored Programs (OSP)

<http://vpf-web.harvard.edu/osr/>

School of Public Health, Office of Financial Services (OFS)

<http://www.hsph.harvard.edu/ofs>

Sponsored Budget Tool

http://able.harvard.edu/sbud/sbud_index.shtml

For SPH the budget may be uploaded using Wasabi; please contact the SPH Office of Financial Services for more information.