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Pre-requisites

Before editing a GL Budget, it is important to have your sponsor approved budget handy so that you can input it into GMAS. You should have calculated each object code allocation for each account to total the current allocation on the account.

Overview

Where is the GL Budget used

The GL Budget is used primarily in the GMAS Dates and Dollars screen and PI Dashboard account reports. It can also be accessed in some HART reports, e.g., the Grants Financial Dashboard.

Who Can Edit the GL Budget/When to Edit the GL Budget

The following roles in GMAS will be able to access the 'Edit GL budget' screen:

- Central Administrator
- Central Financial Administrator
- Principal Investigator

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- Mentor
- Department Administrator
- Lab administrator
- Interfaculty Involvement PI (for related part-of accounts)
- Interfaculty Involvement Department Administrator (for related part-of accounts)

GL budgets should be entered in GMAS when the allocations of an account change. An action memo will be issued indicating that a change in the account allocation has happened. At that time, the segment homepage will display a task at the bottom of the screen (in the 'Work in Process' section) indicating that GL budget edits are needed for that account.

Please note: In some cases, there will be a delay between when the account changes are made and when the GL budget can be edited. Once any account changes have reconciled in the GL and GMAS, the Edit GL budget screen can be accessed.

The Benefits of Having a GL Budget

- Assists with the increased requirements from sponsors to report budget to expenditure variances.
 - Helps to proactively manage/identify the need for re-budget requests to sponsor.
 - Reduces compliance requests of object codes that are budgeted.
 - Helps to minimize over expenditures.
 - Aligns sponsored records (budget) with data in GMAS and the GL.
 - Allows better use of GMAS, HART, and PI Dashboard.

Updating and using the GL Budget

GMAS

By entering the GMAS budget to each account, multi-account awards will be easier to manage in GMAS. GMAS is the only place PIs can see the entire financial picture for a grant in real-time, and this view can assist in other GMAS-focused award management tasks, such as Transaction Monitoring. In the below example, this project involves three tubs and four subactivities, but the GMAS Dates and Dollars Screen shows how the fully obligated amount of funding was allocated to individual budgets, and now we can see the actual balance for each account.

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As some part-of-accounts spend faster than others, this view can allow a quick status check on where different PIs (and tubs) are at in their spending. For users of the PI Dashboard, the other accounts will not show in PI Dash, as they belong to other PIs. Additionally, the PI Dashboard does not show a fund-level balance, which we can only see in GMAS or a HART report. Clicking on the individual account will let us compare spending to the approved budget.

Comparison of account dollars and awarded dollars				
Account dollars summary				
Account(s)	GL budget (\$.	Expended (\$.	Commitments (\$.	Balance (\$.
01-M-275.23440. REVENUE CHARGES AND DISCH	398,262.00	47,375.88	0.00	350,886.12
01-S-275.23440. REVENUE CHARGES AND DISCH	223,857.00	20,785.66	0.00	203,071.34
01-S-275.23440. REVENUE CHARGES AND DISCH	205,563.00	0.00	0.00	205,563.00
Totals (\$.	827,682.00	68,161.54	0.00	759,520.46
Cost sharing summary		GL Budget (\$.	Expended (\$.	Balance (\$.
Actual cost sharing amounts		0.00	9,608.08	(9,608.08)
Awarded dollars summary				
Budget period	Obligated (\$.	Anticipated (\$.	Carried forward (\$.	
Period 1 06-01-2024 to 04-30-2025	848,869.00	848,869.00	0.00	
Period 2 05-01-2025 to 04-30-2026	0.00	807,344.00	0.00	
Period 3 05-01-2026 to 04-30-2027	0.00	795,890.00	0.00	
Period 4 05-01-2027 to 04-30-2028	0.00	785,437.00	0.00	
Period 5 05-01-2028 to 04-30-2029	0.00	773,366.00	0.00	
Totals(\$.	848,869.00	4,010,906.00	0.00	

In looking at a specific account, we can see what the allocated amount is for the account (1) and what was entered for the GL Budget (2). We hope that these two numbers match. If they match, we know that the number represented in funds available (3) is correct (within a rounding error). For teams that have other individuals helping with approvals, having the budget loaded here by object code helps them see what was approved without needing to pull up an Excel-based budget, which may be time-consuming to do repeatedly.

Total allocations for this account (\$.					
	202,959.00				
Expenses	GL budget	Expended	Encumbrances	Commitments	Funds available
<input type="checkbox"/> Subcontracted Svcs	208,982.00	13,031.76	0.00		195,950.24
8190-Subcontracted Svcs^Subcontract expenses<= \$25,000 Spon Research Projs Only	25,000.00	13,031.76	0.00		11,968.24
8191-Subcontracted Svcs^Subcontract expenses> \$25,000 Spon Research Projs Only	183,982.00	0.00	0.00		183,982.00
8192-Subcontracted Svcs^Subcontract Expense>\$25,000 taking F+A Non fed Spon only	0.00	0.00	0.00		0.00
<input type="checkbox"/> Indirect Costs	14,875.00	7,753.90	0.00		7,121.10
8400-Tub Ovhd Chgs for Spon Grts+Cntrct, GENERAL	14,875.00	7,753.90	0.00		7,121.10
Account Total Costs	223,857.00	20,785.66	0.00		203,071.34
* Total Costs not subject to Overhead		0.00			

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In a different example, when the GL budget has not been entered, it can be impossible to see how the fund is being managed. In the example below, the amount allocated (1) does not match the obligated amount (2). Based on the obligated amount, it looks like the fund is underspent; however, because the GL Budget is not fully updated, we cannot see which funds are overspent and which are not. One costing string does have a GL budget entered, and we can see an actual balance.

Note: Once an account is closed, the GL budget can no longer be edited. It is advised that this information is always entered as soon as possible, for maximum benefit. It should also be added before costing strings are closed.

Comparison of account dollars and awarded dollars				
Account dollars summary				
Account(s)	GL budget (\$.00)	Expended (\$.00)	Commitments (\$.00)	Balance (\$.00)
01-M-635.67116.	824,849.00	1,655,623.76	0.00	(830,774.76)
01-P-635.67116	0.00	373,396.66	0.00	(373,396.66)
01-S-635.67116.	0.00	153,683.69	0.00	(153,683.69)
02-M-635.67116.	0.00	328,022.91	0.00	(328,022.91)
02-P-635.67116.	0.00	223,560.58	0.00	(223,560.58)
02-S-635.67116.	0.00	144,892.31	0.00	(144,892.31)
Totals (\$.00)	824,849.00	2,879,179.91	0.00	(2,054,330.91)
Cost sharing summary		GL Budget (\$.00)	Expended (\$.00)	Balance (\$.00)
Actual cost sharing amounts		0.00	76,195.45	(76,195.45)
Awarded dollars summary				
Budget period	Obligated (\$.00)	Anticipated (\$.00)	Carried forward (\$.00)	
Period 1 07-01-2012 to 06-30-2013	429,245.91	429,245.91	0.00	
Period 2 07-01-2013 to 06-30-2014	699,929.00	699,929.00	0.00	
Period 3 07-01-2014 to 06-30-2015	602,393.00	602,393.00	0.00	
Period 4 07-01-2015 to 06-30-2016	752,707.00	752,707.00	(301,570.80)	
Period 5 07-01-2016 to 06-30-2018	394,909.00	394,909.00	301,570.80	
Totals(\$.00)	2,879,183.91	2,879,183.91	0.00	

HART

Having a GL budget means that you can easily identify in HART which object codes you have not spent down. The Current, Historical, and Printable Grants Financial dashboards all include the GL budget and calculate the remaining balance (budget minus expenses).

You can use HART to easily identify when you have a difference between your allocated amount for a subactivity and the GL budget, so that you can identify what adjustments you need to make. The Award Amounts & Cash Position report of the Sponsored Accounts dashboard includes the GL Sponsored budget and calculates a Budget Variance for each subactivity (allocated amount minus GL budget). This dashboard is explained in a [later section](#).

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PI Dashboard

The PI Dashboard allows a user to perform projections for an account or for the entire PI's portfolio. While the projection module within the user interface of the PI Dashboard uses the amounts allocated/obligated to sponsored accounts in GMAS to perform projections, the root and accounts reports use the sponsored budgets that have been created. The reports use the sponsored budgets (1) as a starting point, and then use actual expenses (as of the previous closed month) and projected funding and expenses to determine when the budgeted funds will be exhausted. Therefore, the utility of the reports is dependent on the existence of an accurate and complete GL budget.

Once the budget is filled in, columns for variances (2) and (3) can be properly calculated. Without this information, the grant will always show as overspent. With the GL Budget filled in, we can see what cost categories were allocated to the approved budget and compare it with actuals. This can help us to find charges that need to be removed or if a rebudget request needs to be submitted to a sponsor.

10	3																	
11	Project future spending based on historical spending for past number of months.																	
12	Object	Personnel	Current % Salary	Budget	Jan 2023 (Actuals)	Feb 2023 (Actuals)	Mar 2023 (Actuals)	Total Actuals	Budget to Actuals Variance	Apr 2023 (Projected)	May 2023 (Projected)	Projected Expenses	Budget to Projected Expenses Variance					
13	6040				\$3,603	\$3,603	\$3,603	\$24,590	-\$24,590	\$3,603	\$3,603	\$7,206	-\$31,796					
14	6140			\$34,219	-	-	-	\$34,219	\$34,219	-	-	-	\$34,219					
15	6250	6040			\$796	\$796	\$796	\$5,434	-\$5,434	\$796	\$796	\$1,592	-\$7,027					
16	6430			\$15,781	-	-	-	\$15,781	\$15,781	-	-	-	\$15,781					
17	Total Monthly Direct Costs			\$50,000	\$4,399	\$4,399	\$4,399	\$30,025	\$19,975	\$4,399	\$4,399	\$8,798	\$11,177					
19	Total Monthly Indirect Costs			-	-	-	-	-	-	-	-	-	-					
20	Total Monthly Actuals			\$50,000	\$4,399	\$4,399	\$4,399	\$30,025	\$19,975	\$4,399	\$4,399	\$8,798	\$11,177					
21	Projected Funding			-	-	-	-	-	-	-	-	-	-					
22	Monthly End Balances				\$28,773	\$24,374	\$19,975			\$15,576	\$11,177							

GL budgets should be entered in GMAS when the allocations of an account change. An action memo will be issued indicating that a change in the account allocation has happened. At that time, the segment homepage will display a task at the bottom of the screen (in the 'Work in Process' section) indicating that GL budget edits are needed for that account.

Please note: In some cases, there will be a delay between when the account changes are made and when the GL budget can be edited. Once any account changes have been committed to the GL and GMAS, the Edit GL budget screen can be accessed.

How Can I Tell if the GL Budget Needs to Be Adjusted?

GMAS

Once an increment or award is made or changes to subactivity allocations are done, the allocated amount to an account will be adjusted, and after the action memo is made, the Segment in GMAS will show the account that needs the GL Budget update.

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Accounts needing GL budget updates

Subactivity 322947.0001

Main - Main 1

Edit GL budget

\$743,823 remaining to be budgeted

For help completing the GL Budget, see [Navigating to the 'Edit GL Budget' Screen](#) below.

HART

A complete list of all accounts requiring a GL Budget update can be found in HART using the Sponsored Accounts dashboard in the Grants Management suite. The report is "Award Amounts & Cash Position". The current budget is listed in the column "Curr GL Spon Budget" (1). The account's allocated amount minus the budget is represented in the column "Budget Variance" (2). In cases where the allocated amount is not a whole dollar amount, the GL budget will be a rounded estimate, and the Budget Variance will be within a dollar rounding error. Any variance amount greater than \$1 or less than -\$1 should be updated.

Award Amounts & Cash Position
Time run: 2/21/2025 9:32:08 AM

Resp Tub	Resp Org	Project ID-Seg No	Acct Group	Acct Type	Acct Status	Tub	Org	Fund	Activity	Sub-Act	Root	Allocated Amt	Curr GL Spon Budget	Budget Variance
520	45338		01	Main	Active	520	45338	151260	377686			1,598,684.00	0.00	1,598,684.00
520	45338		01	Part-of	Active	275	23570	151260	377686			49,006.00	49,006.00	0.00
520	45338		01	Part-of	Active	520	45340	151260	377686			192,476.00	18,203.00	174,273.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			1,096,251.00	1,096,251.00	0.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			291,660.00	291,660.00	0.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			131,121.00	131,121.00	0.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			165,607.00	165,607.00	0.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			120,678.00	120,678.00	0.00
520	45338		01	SubAgreement	Active	520	45338	151260	377686			90,050.00	90,050.00	0.00

Tip: Run the accounts report in HART on a monthly or quarterly basis to find all the accounts that need an update.

The Grants Financial Dashboard also loads the GL Budget numbers by object code in various reports. As shown below, the **Period Transactions** tab offers a "From to Period Balances" report, which shows a snapshot of income, spending, and budgets by each unique 33-digit costing string. As shown below, when the GL Budget is not updated, this report becomes less useful. In this example, the income and expenses (1) appear to show we are approved for nearly \$300,000 more than is budgeted (2). The Award Amounts & Cash Position report above shows \$350,565 is missing. When the GL Budget is entered correctly, this report will automatically show a detailed snapshot of where overspending and underspending are occurring. In this example, the percent of budget expended (3) is incorrect because the budget is out of date.

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as of Period	Tub	Org	Fund	Activity	Subact	Root	Zeta Obj	Obj	Obj Not Sub OH	Obj Name	AUG-19 to NOV-23 Per Trans	1	2	3	% GL Bud Expended		
												Proj to Date Income	Proj to Date Exp as of NOV-23	Proj to Date Non-Oper	Proj to Date Exp, Inc. & Non-Oper as of NOV-23	Proj to Date GL Spon Budget as of NOV-23	
								Expense		Assessment							
NOV-23	325	28741	124781	322988	8882		2	Expense	6260	Post-doc Employees, Fringe Benefit Assessment	24,802.92	0.00	24,802.92	0.00	24,802.92	0.00	
NOV-23	325	28741	124781	322988	8882		2	Expense	6430 *	Grad Tuition-Fee Grants	0.00	0.00	0.00	0.00	0.00	13,490.00	0.0
NOV-23	325	28741	124781	322988	8882		2	Expense	7650	Domestic Travel, GENERAL	0.00	0.00	0.00	0.00	0.00	4,595.00	0.0
NOV-23	325	28741	124781	322988	8882		2	Expense	7670	Foreign Travel, GENERAL	0.00	0.00	0.00	0.00	0.00	5,404.00	0.0
NOV-23	325	28741	124781	322988	8882		2	Expense	7980	Other Professional Svcs, GENERAL	67,395.33	0.00	67,395.33	0.00	67,395.33	0.00	
NOV-23	325	28741	124781	322988	8882		2	Expense	8250	Technical Services, GENERAL	9,915.23	0.00	9,915.23	0.00	9,915.23	0.00	
NOV-23	325	28741	124781	322988	8882		2	Expense	8400 *	Tub Ovhd Chgs for Spon Grts-Cntrct, GENERAL	190,134.18	0.00	190,134.18	0.00	190,134.18	184,364.00	103.1
Grand Total											(5,712.50)	(1,338,903.77)	1,333,191.27	0.00	(5,712.50)	1,039,314.00	2,061.3

Rows of Data Returned 36
Export

Planning for the GL Budget Feature at the Proposal Stage

When creating the budget for the sponsor, we sometimes use categories that involve several different transaction types, e.g., a workshop. It may not be worthwhile to break down such a budget in order to present it to the sponsor. However, the GL Budget feature will require specific object codes to be used. When possible, create your budget with object codes in mind. Selecting the correct object codes helps drive correct fringe rates and indirect costs, but it also helps provide a roadmap for this process in the event of an award.

When object codes are difficult to select, budget object codes such as 7650 “General Domestic Travel” can be used instead of specific object codes for airfare, lodging, ground transit, and meals. In cases where no budget is required by the sponsor, a total amount can be entered in under object code 6000 “Total Expenses”, which is a budget only object code. Using object code 6000 will allow for the Dates and Dollars screen in GMAS to provide an accurate balance and relieve the burden of choosing object codes that do not reflect the approved budget.

Tip: Use the [Object Code Master List](#) to find “Budget Only” object codes.

[Top of the Document](#)

Entering GL Budgets in GMAS

Navigating to the ‘Edit GL Budget’ Screen in GMAS

The 'Edit GL budget' screen can be accessed either through the segment homepage, or from the accounts list screen.

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The screen is accessible from the segment homepage when an account allocation is not equal to the current GL budget amount.

When a budget needs to be edited and the current budget is equal to the account allocations, navigate to the 'Edit GL budget' screen through the accounts list screen.

Segment 1

Action memos	37	Dates and dollar
Requests	12	Obligated dates May 18, 2022 - Apr 30
Accounts	9	Auth
Edit GL budgets		Total \$3,7
		Direct \$2,9

Accounts Info Actions

Download

Grp	Description	Yr	Type	Tub	Org	Fund	Activity	Subact	Root	Status	At-risk	GL budget
06	Main 6	Y6	Main	275	23440					Active	No	Edit GL budget
06		Y6	Part	275	23590					Active	No	Edit GL budget

'Edit GL Budget' Screen Overview

Edit GL budget for 275.23590 **Y6** Related links

Subactivity allocation (rounded) \$151,295 Indirect cost basis Total Direct Costs

Account dates May 1, 2024 - Apr 30, 2025 Indirect cost rates 0.00% effective May 1, 2024

Last budget commitment Committed by GMAS System on Nov 7, 2024 12:46 PM

Last saved by

Category	Object code	Subject to OH	Current budget	New budget amount	GL budget change amount
Salaries	6010 - Senior Faculty Salaries+Wages	Yes	\$9,981	9991	\$10
Salaries	6030 - Other Academic Appts Salaries+Wages	Yes	\$112,857	112847	(\$10)
Fringe Benefits	6250 - Faculty Fringe Benefit Assessment - 23.17%	Yes	\$28,457	\$28,457	
Indirect Costs	8400 - Tub Ovhd Chgs for Spon Grts+Cntrct, GENERAL			\$0	
Total			\$151,295	\$0	
Remaining allocation to be budgeted			\$0		

[+ Add object code](#)

Cancel
Save and continue later
Commit GL budget

1. Summary

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- a. Subactivity allocation (rounded) – This represents the amount allocated to this account (the amount set in a segment revision/action memo). If the allocated amount has cents, it will be rounded to the nearest dollar. The label will indicate if the amount is rounding or not.
 - b. Account dates – This represents the current obligated dates for this account (the dates set in a segment revision/action memo).
 - c. Last budget commitment – This will show the date and time of the most recent GL budget commitment. If there has never been a budget committed it will say 'None'.
 - d. Last saved by – If an individual has selected 'Save and continue later' and there are saved values that have not been committed yet, the individual's name will display here. If there are no values saved pending commitment, this label will not show in the summary section.
 - e. Indirect cost basis – This represents the IDC basis set for this account (the basis is set in a segment revision/action memo)
 - f. Indirect cost rates – This will show all the IDC rates that have been set for this account and the date each one is effective.
2. Fringe rate selection - This drop down determines the rate the fringe amounts will calculate by if in auto-calculate mode (see #7). If 'account dates' are selected, a blended rate will be applied when auto-calculating fringe. Blended rate is determined by the following: $(\text{Days in Y1}/\text{Total Days}) * \text{Y1-rate} + ((\text{Days in Y2}/\text{Total Days}) * \text{Y2-rate})$, etc. If a specific fiscal year is selected, the fringe will calculate based on the rates for that fiscal year.
 3. Category, Object code, Subject to OH – The category and the subject to OH indicator populate based on the object code selected.
 - a. Category - The budget will be organized into categories after it is saved or reconciled.
 - b. Object code – The object code field is an autocomplete that allows a user to search by number, description, or category. If the object code is already in an existing row, it will no longer be available in the look-up. Fringe object codes that automatically populate based on the salary object codes selected will also not be available in the look-up. This field is not editable if a value associated to the object code shown currently exists in the committed GL budget (see #4).

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- c. Subject to OH - Subject to OH will show a yes or no based on the indirect cost basis associated with the account and the overhead attributes of the object code selected. All rows where it indicates 'yes' will automatically update the 'New budget amount' column for object code 8400, if it is in auto-calculate mode (see #7), based on the amount entered in the 'New budget amount' for that object code.
4. Current budget – This is a non-editable field that displays the current GL budget committed amount.
5. New budget amount – This field indicates the total amount that should be reflected in the GL budget per object code. The amount here will default to the current budget amount (if there is one). If an auto-populated fringe row, or the overhead 8400 row is in auto-calculate mode, this will not be an editable field and will adjust according to amounts entered in other rows. All other rows will be editable.
6. GL budget change amount – This is a non-editable field which indicates the difference between the 'Current budget' amount and the 'New budget amount'. This is the amount that will be committed to GMAS. If this field is null, there will be no updates to the GL budget for that object code.
7. Trash can, Pencil, Calculator icons – Icons only appear for rows that can be deleted or switched between auto-calculate and manual mode.
 - a. Trash can – This icon only appears for rows that do not have a 'Current budget' amount, and do not auto-populate based on other object codes added. Selecting the trash icon will delete the entire row. If a salary row is deleted, its associated fringe rows will be deleted also.
 - b. Pencil – This icon appears for auto-populated fringe object codes and overhead object code 8400. When the icon is a pencil, it indicates that the 'New budget amount' can be switched from auto-calculate mode to manual mode.
 - c. Calculator – This icon appears for auto-populated fringe object codes and overhead object code 8400. When the icon is a calculator, it indicates that the 'New budget amount' can be switched from manual mode to auto-calculate mode. Manual entries will be lost once switched to auto-calculate mode.
8. Remaining allocation to be budgeted – This amount is the difference between the total 'New budget amount' and the 'Subactivity allocation'. A GL budget cannot be committed unless the amount here is \$0.

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9. Add object code button – This button adds a new row to the budget. The row is always added right above object code 8400 (which is static).
10. 'Cancel', 'Save and continue later', and 'Commit GL budget' buttons – These buttons exit the screen and delete changes, exit the screen and save changes, or exit the screen and commit the GL budget. These buttons are the only way to navigate out of the 'Edit GL budget' screen.
 - a. 'Cancel' – Cancelling deletes any changes made during the session and exits back to the account list screen, or the segment homepage (depending on navigation into the screen). If a budget was previously saved before the current session, cancelling will revert to the previously saved version. Previously saved versions can only be deleted by removing any values listed in the 'GL budget change amount' column.
 - b. 'Save and continue later' – Saving to continue later saves all of the changes made without finalizing the budget amounts.
 - c. 'Commit GL budget' – Committing GL budget will finalize all edits in GMAS.

Helpful links

- [Introduction to GMAS job aid](#)

System links

- [Grants Management Application Suite \(GMAS\)](#)

Documentation updates tracker

Update date	Description of updates
06/29/2026	Updated job aid template and updated content to remove reference to checking for valid account string on 'Commit GL budget' since GMAS no longer validates the string against the GL for budgeting.