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## Introduction

Transaction monitoring occurs throughout the post-award lifecycle, as part of the financial management of an award. The department has the primary responsibility for ensuring all expenditures are allowable, allocable, reasonable, and in accordance with the terms of each award. The processes and internal controls to monitor transactions differ across each department. As a result, a standard University-wide approach to monitoring transactions is performed by the Office for Sponsored Programs, Research

Finance (OSP RF) group based on a standard list of Cost Accounting Standard (CAS) object codes and/or the financial terms of each award. Transactions against these object codes can be monitored in GMAS for review by departments. OSP RF will review these transactions and include any transaction as part of the Compliance Checklist that are still “pending review” by the department. Departments must provide justification for allowability or designate transactions for correction from the award, if unallowable. Checklists are routed by OSP RF to departments based on the following financial milestones of an award\*:

- At award end
- Upon submission of a Final Invoice or Final Financial Report
- Upon completion of an Interim or Final Review
- In other instances, as required (i.e. budgetary restrictions, sponsor templates, etc.)

**\*Note:** Transactions should be monitored throughout the award and OSP RF recommends that departments monitor and approve/remove transactions on a monthly basis, or at least quarterly to avoid cost transfer implications or record retention issues.

## Key Features

### Transaction Monitoring Dashboard

- Provides a summary by project of any accounts with transactions monitored for review
- Each project is linked to the Segment Transaction Monitoring screen for users to access the detailed list of monitored transactions

### Segment Transaction Monitoring

- Allows users to customize the list of monitored object codes, based on award terms
- Provides a detailed list of monitored transactions for review
- Approved transactions and transactions designated for removal are recorded with a username and date/time stamp

## Who Can Access the Transaction Monitoring Dashboard

Anyone with access to the project can see the projects in the transaction monitoring dashboard and access the transaction monitoring screen. Editing is limited to

Department Administrators, Interfaculty Involvement Department Administrators, and OSP RF staff.

**All roles on the project administrative team:**

- See all transactions (belonging to any account) on the project that are listed in the segment transaction monitoring screen

**Department Administrators:**

- See all transactions (belonging to any account) on the project that are listed in the segment Transaction Monitoring screen
- Update the state of all transactions (belonging to any account on the project) in the segment Transaction Monitoring screen

**Interfaculty Involvement Department Administrator** (this role is added in the segment administrative team by department administrators):

- See all transactions (belonging to any account) on the project that are listed in the segment transaction monitoring screen
- Update the state of transactions in the segment transaction monitoring screen where the org of the account transacted to matches an org where the individual also plays the Department Administrator role on a standing team

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## Roles and Responsibilities

**Department Administrators/Interfaculty Involvement Department Administrators**

- Set and update the list of monitored object codes based on the financial terms of the award
- Assume primary responsibility for monitoring any transactions that appear on the Transaction Monitoring Dashboard
- Assume primary responsibility for reviewing transactions--at the segment level--by providing justification for allowability or designating transactions for correction, prior to completing the OSP RF Compliance Checklist
- Upload any supporting documentation to validate allowability

**OSP RF Staff**

- Monitor the Transaction Monitoring Dashboard in preparation for client meetings and alert departments prior to financial milestones of an award

- At financial milestones, review the Segment Transaction Monitoring page to ensure approved transactions have sufficient justification for allowability, that unallowable transactions have been designated for correction/removal, and that no transactions are “pending review”
- Notify departments of any transactions that are “pending review” or that require additional justification, by referencing them on the OSP RF Compliance Checklist
- Have the ability to clear monitored transactions and update object codes for flagging, but this is the primary responsibility of the department since the posting of expenditures to the GL occurs locally by each department

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## Pre-requisites

It is expected that all users of the **Transaction Monitoring Dashboard** and **Segment Transaction Monitoring screen** are familiar with general GMAS functionality and navigation, and understand Harvard’s [Sponsored Expenditure Guidelines](#) and the individual terms of each award.

## What is Covered in this Document

The purpose of this document is to outline the general workflow and navigation of the Transaction Monitoring Dashboard and the Segment Transaction Monitoring screen. It highlights the purpose of the dashboard and screen, and what data and functionality is available.

## What is *NOT* Covered in this Document

The processes and decision-making required to determine whether or not expenditures are allowable, allocable, reasonable, and in accordance with the terms of each award.

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## Accessing the Transaction Monitoring Dashboard

1. On the GMAS Homepage, click the **Transaction Monitoring Dashboard** tab on the right-hand side of the screen.

Harvard GMAS Search Advanced People Organizations Links Marc Todesco

Welcome, Marc

News

Check out our latest blog post: FSS Applications Website Moving to HUIT

Visit OSP's blog for breaking news on research administration topics.  
Visit Research Administrative Systems on the web for system updates and release notes.  
Visit the GMAS training environment where you can train or play with no impact to real data.

Recently viewed projects

| Project    | Fund   | Tub | Org   | Title                                                                                                        | PI               | Sponsor                              |
|------------|--------|-----|-------|--------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|
| 7422533-01 | 206896 | 275 | 23480 | Billing Agreement - Designing Air-rights Bike Parking for LMA and Improving Biking from Two Areas to the LMA | Anne Lusk        | Dana-Farber Cancer Institute         |
| 7046657-01 | 208876 | 275 | 23590 | Billing Agreement: Secular Trends in Cardiovascular Disease and Policy Affecting the Elderly                 | Richard Wang     | Massachusetts General Hospital       |
| 7050428-01 | 117097 | 275 | 23570 | Billing Agreement: Mechanisms underlying the blood pressure lowering effect of sleep extension               | Murray Mittleman | Beth Israel Deaconess Medical Center |
| 7392174-01 | 111232 | 275 | 23480 | Billing Agreement - Dietary and Hormonal Determinants of Cancer in Women                                     | Walter Willett   | Brigham and Women's Hospital         |

Requests in process  
S2S submissions  
Pending notices  
Financial deliverable dashboard  
Transaction monitoring dashboard  
Receipts  
Receivables  
Standing teams  
LOC documents

2. The **Transaction Monitoring Dashboard** is displayed.

**Transaction monitoring dashboard**

Count of flagged transactions

Accounts associated to the flagged transactions

Owning tub and org of the project  
\* Part of account owners will see the project here if there are transactions pending on any account.

Link to the transaction monitoring screen in the project.

| Tub | Org   | Project no. | Fund   | PI                                   | Title        | Last trx                        | Accounts requiring action | Trxs |
|-----|-------|-------------|--------|--------------------------------------|--------------|---------------------------------|---------------------------|------|
| 370 | 31660 | 7188274-01  | 271799 | Science In Real Life (Science IRL... | Aug 30, 2016 | 370.31660.7188274.01.0004.44893 | 17                        |      |
| 370 | 31660 | 6359303-01  | 133248 | NSF Phloem                           | 31, 2018     | 370.31660.6359303.01.0004.44893 | 3                         |      |
| 370 | 31660 | 5908920-01  | 109709 | Plant-mimetic functional mater...    | 27, 2018     | 370.31660.5908920.01.0004.44893 | 6                         |      |
| 370 | 31660 | 6261193-01  | 133241 | Quantitative Methods Research ...    | Apr 30, 2018 | 275.23440.6261193.01.0003.44893 | 41                        |      |
| 370 | 31660 | 7128787-01  | 133247 | Computational principles underl...   | Dec 7, 2017  | 370.31660.7128787.01.0004.44893 | 1                         |      |
| 370 | 31660 | 6806630-01  | 133241 | Computational principles underl...   | Jun 30, 2018 | 370.31660.6806630.01.0004.44893 | 3                         |      |
| 370 | 31660 | 6469059-01  | 133247 | Computational principles underl...   | Oct 31, 2017 | 370.31660.6469059.01.0004.44893 | 1                         |      |
| 370 | 31660 | 7232635-01  | 114541 | Computational principles underl...   | Mar 31, 2018 | 370.31660.7232635.01.0004.44893 | 6                         |      |
| 370 | 31660 | 6175589-01  | 133241 | Computational principles underl...   | Aug 31, 2018 | 370.31660.6175589.01.0004.44893 | 1                         |      |
| 370 | 31660 | 5432202-02  | 133207 | Computational principles underl...   | Aug 31, 2018 | 370.31660.5432202.02.0004.44893 | 2                         |      |
| 370 | 31660 | 7401158-01  | 272120 | Computational principles underl...   | May 16, 2018 | 370.31660.7401158.01.0004.44893 | 3                         |      |
| 370 | 31660 | 5432202-02  | 133207 | Computational principles underl...   | May 11, 2018 | 370.31660.5432202.02.0004.44893 | 1                         |      |
| 370 | 31660 | 7401158-01  | 272120 | Computational principles underl...   | May 2, 2018  | 370.31660.7401158.01.0004.44893 | 27                        |      |
| 370 | 31660 | 7401158-01  | 272120 | Computational principles underl...   | Aug 31, 2018 | 370.31660.7401158.01.0004.44893 | 3                         |      |

3. The **Transaction Monitoring Dashboard** is populated with data based on a user's GMAS security for each project and account(s):

- Each row represents an account string within a project that has transactions that have been flagged for monitoring
- A count of monitored transactions is included to help users prioritize the review of transactions

- The dashboard can be sorted and filtered to assist with prioritization
- To view the financial detail of individual transactions, click the “Project no.” to navigate to the **Segment Transaction Monitoring screen**
  - The Segment Transaction Monitoring screen can also be accessed by using the “Transaction Monitoring” box on the left side of a Segment homepage

The screenshot shows the 'Segment 1' transaction monitoring interface. At the top, it identifies the project as 'Organ-on-Chips Tools for Testing of Radiation Countermeasures' with PI 'Donald Ingber', Sponsor 'DHS Food and Drug Administration', and Award number '1H012232012102740'. The main content area is divided into several sections: 'Dates and dollars' showing obligated and anticipated dates; a financial table with columns for Authorized, Anticipated, Expended, and Balance; 'Cost sharing' details; 'Overspent accounts' with a warning for Subactivity 435097.0003; and 'Overdue receivables' for ACH for \$67,128.14. A sidebar on the left lists various action items like Requests, Accounts, Research team, Subagreements, Sponsor notices, Approvals, Financial deliverables, Non financial deliverables, and Receivables. The 'Transaction monitoring' link is highlighted in the sidebar.

| Authorized @ | Anticipated        | Expended           | Balance @        |
|--------------|--------------------|--------------------|------------------|
| <b>Total</b> | <b>\$5,625,079</b> | <b>\$5,632,592</b> | <b>(\$7,513)</b> |
| Direct       | \$2,277,546        | \$2,277,546        | (\$240,424)      |
| Indirect     | \$2,347,531        | \$2,347,531        | \$272,811        |

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## Navigating the Segment Transaction Monitoring Screen

The following is a general overview of the navigation and general information available on the Transaction Monitoring Screen (see screenshot below). The screen is comprised of multiple “panels”. Additional information about each “panel” is detailed in subsequent sections.

Note: It is the primary responsibility of department users to review and update any transactions that are “pending review”.

The screenshot shows the 'Transaction monitoring' interface. At the top, there's a header with 'Transaction monitoring' and a callout box stating: 'Filtering by accounts and/or transaction periods can help to limit the scope of data that appears in the panels.' Below this is a filter bar with 'Filter by: Accounts All' and 'Trx date from' and 'to' fields, with 'Apply filter' and 'Clear filter' buttons. To the right are 'Comments (0)' and a 'Download' button. The main area contains several panels: 'Transactions pending review' (3 transactions), 'Transactions pending correction' (0 transactions), 'Approved transactions' (83 transactions), and 'Transactions with object codes that net to 0' (1 transaction). These four are grouped under a bracket labeled 'Transaction panels'. Below them are 'Monitored object codes' (0 approved, 35 monitored) and 'Manage late charges to accounts' (9 accounts, 0 approved), grouped under a bracket labeled 'Transaction rules panels'. At the bottom is a 'Documents' section (0 documents). Each panel has an 'Update' or 'Edit' button.

## Transaction Panels

When reviewing the transaction panels, transactions can be filtered using the Account(s) dropdown and/or entering a period using the “Trx date from” and “to” prompts. These filters will be applied across all four “transaction” panels:

- Transactions pending review
- Transactions pending correction
- Approved transactions
- Transactions with object codes that net to 0

Transactions will display in each of the panels based on the account(s) and periods that are entered. Otherwise, the default is for all transactions to display when no prompts are entered.

1. The “Transactions pending review” panel displays all transactions that have been flagged for review based on the monitoring rules set for the award. Transactions are monitored based on the following rules.

- Transactions posted against a “Monitored Object Code”
- Animal Costs with an Expired IACUC Approval
- Human Subject Costs with an Expired IRB Approval
- Equipment Costs Posted within 90 Days of account end date
- Transactions coded to incorrect subcontract object codes
- Sale transactions to Cost of Goods Sold or Inter/Intratub Sales object codes
- Transactions outside of the award period

- Pre-award expenses without approval in GMAS
- Expenses after the account end date

*Note: If an award is pending an extension and there are monitored “transactions outside of the award period,” reference the [“Reviewing Transactions Outside of the Award Period”](#) section for instructions on how to “approve” the current transactions and delay future transactions from being monitored for 30 days using the “Manage transactions outside of the period” panel.*

2. The “Transactions pending correction” panel lists any monitored transactions that have been designated for correction/removal from the GL.

*Note: **Adjustments still need to be processed in the GL.** Marking transactions as pending correction is just an indicator that the transaction will or has been corrected in the GL.*

3. The “Approved transactions” panel lists any transactions meeting any of the monitoring rules that are acceptable on this award.

4. The “Transactions with object codes that net to 0” panel lists transactions where there are offsetting debit/credits to the object code and account that net to zero. If transactions were designated as “pending correction”, “approved”, or “pending review”, and entries were posted in the GL to offset the original expenditures, both the original transaction(s) and the offsetting transaction(s) will appear in the “Transactions with object codes that net to zero” panel. The original transaction will automatically be moved down to the “Transactions with object codes that net to zero”, as long as the object code offsets to zero.

This panel only displays if there are transactions that fall into this category.

*Note: This panel helps to facilitate the reconciliation of transactions pending correction. There are limitations to the nets to 0 rule since adjustments cannot be systematically associated with their original transactions in the GL. In those cases, transactions will remain in the “Transactions pending correction” panel.*

## Transaction Rules Panels

1. The “Monitored object codes” panel identifies the list of object codes that are being monitored for review anytime a transaction is posted against that object code in the GL. The list of object codes can be customized by account by approving (excluding from being monitored) object codes, removing, or by adding object codes to the list.

2. The "Manage costs outside of the period" panel lists all accounts that currently have an active account with an end date in the past. This panel only displays if there are accounts that fall into this category.

## Other

The Transaction monitoring screen also includes a **document repository** for uploading supporting documentation to validate the allowability of monitored transactions and a **download** option to export the full list of all transactions that are included in the transaction panels.

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## Updating the State of Transactions

Transactions are updated in GMAS daily from the prior business day. When transactions match an object code or rule that is being monitored, the transaction will appear in the "Transactions pending review" panel. The expanded view of the "Transactions pending review" panel will show the full list of transactions on the project that require review.

**Transactions pending review** 3 transactions 3 Update

| Account                            | Object | Reason                                       | Amount   | Trx date     | Source          | Journal Comment              |
|------------------------------------|--------|----------------------------------------------|----------|--------------|-----------------|------------------------------|
| 275.23576 114000.276001 2802 29606 | 8700   | Questionable object code...                  | \$6.06   | Sep 28, 2017 | SP# 131-Jour... | JV**SHIP**EXPENSE**GENERAL** |
| Object code                        |        | 8700 Postage, Express Mail+Shipping, GENERAL |          |              |                 |                              |
| Journal comment                    |        | JV**SHIP**EXPENSE**GENERAL**                 |          |              |                 |                              |
| 275.23576 114000.276001 2802 29606 | 8700   | Questionable object code...                  | \$6.12   | Nov 14, 2017 | SP# 131-Jour... | JV**SHIP**EXPENSE**GENERAL** |
| 275.23576 114000.276001 2802 29606 | 6570   | Questionable object code...                  | \$257.87 | Apr 26, 2018 | AP 015-PCAR...  | 20180410David Chismen T32 Lu |

1. To facilitate the review of transactions, each column can be filtered or sorted.
2. Additional transaction line descriptions can be accessed or hidden using the "+/-" button to the far right of each transaction.
3. To record the approval of transactions or to mark transactions for correction, click the "Update" button.

*Note: Any filters applied to the panel, or to the screen will also be applied to the window that opens when selecting the "Update" button. If reviewing transactions on a project where you play the Interfaculty Involvement Department Administrator role, only transactions under your authorized orgs will be listed in the window (even though all transactions are visible on the view screen).*

Update pending review transactions

Update selected transactions to: Transactions pending correction **a**

Cost accounting standards

☒ 8700 Postage, Express Mail+Shipping, GENERAL **b**

Comments: Expenses to be journalled off **c** Optional

|                                     |                                           |      |          |              |                         |                                  |
|-------------------------------------|-------------------------------------------|------|----------|--------------|-------------------------|----------------------------------|
| <input checked="" type="checkbox"/> | 275.23570.1142033.278001.3802.29806       | 8700 | \$6.06   | Sep 26, 2017 | SPH 131-Journal Entries | JY**SPH*EPY**RSP*Christian T32/  |
| <input checked="" type="checkbox"/> | 275.23570.1142033.278001.3802.29806       | 8700 | \$6.12   | Nov 14, 2017 | SPH 131-Journal Entries | JY**SPH*EPY**RSP*Expense Adjust/ |
| <input type="checkbox"/>            | 6570 Food+Nonalcoholic Beverages, GENERAL |      |          |              |                         |                                  |
| <input type="checkbox"/>            | 275.23570.1142033.278001.3802.29806       | 6570 | \$257.87 | Apr 26, 2018 | AP 015-PCARD Entries    | 20180410David Christian T32 Lu   |

Cancel Update selected transactions **d**

a. When reviewing transactions, only one action can be taken at a time, by selecting the “Update selected transactions to” dropdown to designate transactions as either:

- Transactions pending correction –expenses to be adjusted in the GL
- Approved transactions – expenses deemed allowable

b. Transactions can then be selected individually or in bulk by object code/rule using the check boxes. (Check boxes will be disabled for selecting until step a is complete.)

c. Once a transaction(s) is selected, a comment can be entered to indicate why the transaction is pending correction, or what action will be taken on the transaction to correct it.

*Note: Individual transactions can be selected, requiring a comment for each. The entire object code or rule can also be selected, requiring one comment that can be applied across that object code or rule; allowing users to update “in bulk”.*

d. At the bottom of the window, click “Update selected transactions” to save the changes.

The screenshot displays the Transaction Monitoring interface with three main panels. Each panel has a header with a title, a count of transactions, and an 'Update' button.

**Transactions pending review** (1 transaction):

| Account                              | Object | Reason                      | Amount     | Trx date     | Source         | Journal Comment             |
|--------------------------------------|--------|-----------------------------|------------|--------------|----------------|-----------------------------|
| 279L230570 114200 279001 2802 280006 | 6570   | Questionable object code... | \$3,877.87 | Apr 26, 2018 | AP 015-PCAR... | 20180410David Graham T32 Lu |

**Transactions pending correction** (3 transactions):

| Account                              | Object | Reason                      | Amount     | Trx date     | Source          | Review person     | Review date  |
|--------------------------------------|--------|-----------------------------|------------|--------------|-----------------|-------------------|--------------|
| 279L230570 114200 279001 2701 280006 | 6450   | Late charges to awards      | \$4,096.40 | Nov 16, 2017 | PYRL009-PS...   | Jessica Perreault | Apr 26, 2018 |
| 279L230570 114200 279001 2802 280006 | 8700   | Questionable object code... | \$6,000    | Sep 28, 2017 | SPH 131-Jour... | Jessica Perreault | Sep 27, 2018 |
| 279L230570 114200 279001 2802 280006 | 8700   | Questionable object code... | \$6,102    | Nov 14, 2017 | SPH 131-Jour... | Jessica Perreault | Sep 27, 2018 |

**Approved transactions** (82 transactions):

| Account                              | Object | Reason                 | Amount     | Trx date     | Source        | Review person     | Review date  |
|--------------------------------------|--------|------------------------|------------|--------------|---------------|-------------------|--------------|
| 279L230570 114200 279001 2701 280006 | 8400   | Late charges to awards | \$1,955.84 | Oct 2, 2017  | MALL910Ove... | Jessica Perreault | Sep 26, 2018 |
| 279L230570 114200 279001 2701 280006 | 7980   | Late charges to awards | \$3,788.12 | Oct 10, 2017 | Payables      | Jessica Perreault | Sep 26, 2018 |

Once done, the selected transactions will move to the "Transactions pending correction" panel with additional information about who updated the transaction, the date the transaction was updated, and the comment provided when the transaction was updated.

**Note: It is the responsibility of the individual designating transactions for correction to ensure that the appropriate and corresponding entries are made in the GL. Updates to the GMAS Transaction Monitoring screen do not feed to the GL and all adjustments in the GL still need to be processed for any transactions marked as "pending correction".**

All of the steps above can be repeated for updating transactions in the "Approved transactions" and "Transactions pending correction" panels. Options of which panels you can move the transactions to will be based on which panel you are updating. Comments are required when moving transactions to "Approved" and a dropdown with pre-set comments is available. Comments are not available if moving transactions to "Pending review."

**Note: Anytime a transaction is updated to appear in a new panel, previous comments and approver will be deleted.**

**IMPORTANT: If any transaction statuses are being updated and impact a previously submitted financial deliverable, please alert the OSP Financial Analyst, as this may require a revision to the original financial deliverable.**

## Reviewing the List of Monitored Object Codes

The list of monitored object codes will vary by award and can be reviewed using the following steps. For Federal awards, the monitored object codes are pre-selected using a standard set of Cost Accounting Standard (CAS) object codes. Please see the “Updating the List of Approved Object Codes and Monitored Object Codes” section for instructions to modify the list of monitored object codes.

**Monitored object codes** 1      1 approved    35 monitored

**Approved object codes** 2

| Object ▾                                  | Accounts                            | Approved by ▾     | Date ▾       | Comments ▾                   |                        |
|-------------------------------------------|-------------------------------------|-------------------|--------------|------------------------------|------------------------|
| 6570 Food+Nonalcoholic Beverages, GENERAL | 275.23576.11.4200.278001.3601.29806 | Jessica Perreault | Sep 26, 2018 | Allowable per sponsor budget | <a href="#">Remove</a> |

**Monitored object codes** 3

| Object ▾                                              | Accounts                            | Reason ▾                                    |                         |
|-------------------------------------------------------|-------------------------------------|---------------------------------------------|-------------------------|
| 6570 Food+Nonalcoholic Beverages, GENERAL             | 275.23576.11.4200.278001.3602.29806 | Questionable object codes on Federal awards | <a href="#">Approve</a> |
|                                                       | 275.23576.11.4200.278001.3603.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3701.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3702.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3703.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3801.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3802.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3803.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3901.29806 |                                             |                         |
|                                                       | 275.23576.11.4200.278001.3902.29806 |                                             |                         |
| 6630 Nonlibrary Books+Reprints+Subscriptions, GENERAL | All                                 | Questionable object codes on Federal awards | <a href="#">Approve</a> |

[+ Add object code](#)

*Note: in this example, object code 6570 is being monitored for all subactivities except subactivity 3601 because it was set as approved for that subactivity.*

1. The “Monitored object codes” panel provides a summary of any object codes that have been designated as:

- **Approved** – any transactions posted to these object codes will not be listed as pending review will automatically be placed in the “Approved transactions” panel and will not require any further action to be taken
- **Monitored** – any transactions posted to these object codes will automatically be placed in the “Transactions pending review” panel and will require action to be taken

To view and edit the full list of monitored object codes, the panel must be expanded (open).

2. The first section in the panel (which only displays if any object codes meet the criteria) is "Approved object codes". This section will display any object codes that have been approved for a specific account(s). Any transactions that post against an approved object code/account will not be listed as pending review and the transactions will automatically appear in the "Approved transactions" panel. The "Approved object codes" section includes detail for:

- Accounts – list of any or all accounts that the object code is approved for
- Approved by – the person that designated the object code for approval
- Date – the date the approval was designated
- Comments – details for why the object code was approved

3. The list of "Monitored object codes" will display any object codes designated for monitoring. Any transactions against a monitored object code/account will appear in the "Pending review" panel. This section includes detail for:

- Object code – name associated with the GL
- Accounts – list of accounts that an object code is being monitored for
- Reason – explanation for why the object is being monitored

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## Updating the List of Approved Object Codes and Monitored Object Codes

Based on the terms of each award, the list of monitored object codes can be customized by adding or approving (excluding from being flagged as pending review) object codes.

### Approved Object Codes

Monitored object codes

1 approved

35 monitored

Approved object codes

| Object                                    | Accounts                            | Approved by       | Date         | Comments                     |                   |
|-------------------------------------------|-------------------------------------|-------------------|--------------|------------------------------|-------------------|
| 6570 Food+Nonalcoholic Beverages, GENERAL | 275.23576.114000.276001.3601.298006 | Jessica Perreault | Sep 26, 2018 | Allowable per sponsor budget | <div>Remove</div> |

Monitored object codes

| Object                 | Accounts                            | Reason                                      |                    |
|------------------------|-------------------------------------|---------------------------------------------|--------------------|
| 6570 Food+Nonalcoholic | 275.23576.114000.276001.3602.298006 | Questionable object codes on Federal awards | <div>Approve</div> |

1. If any object codes have been designated as “Approved object codes,” any future transactions to these object codes **will not be listed as pending review** and will automatically appear in the “Approved transactions” panel.
2. Clicking the “Remove” button will open a new window allowing the object code to be taken off of the approved list for the accounts selected.

Remove accounts for approved object code ✕

6570 Food Check the box in the header to select all accounts listed.

| <input checked="" type="checkbox"/> | Account name ▾                                                                            | Tub ▾ | Org ▾ | Fund ▾ | Activity ▾ | Subactivity ▾ | Root ▾ | Flagged transactions ▾ |
|-------------------------------------|-------------------------------------------------------------------------------------------|-------|-------|--------|------------|---------------|--------|------------------------|
| <input checked="" type="checkbox"/> | Main <span style="background-color: yellow; border-radius: 50%; padding: 0 5px;">a</span> | 275   | 20570 | 114200 | 275001     | 3601          | 20500  | 0                      |

1 of 1 accounts selected

Cancel
Remove accounts
b

- a. Select the account(s) that should no longer be approving transactions under the object code.
- b. Click "Remove accounts" to save the changes.

*Note: Once the account is removed from the approved list for that object code, all future transactions will be monitored and will automatically appear in the "Transactions pending review" panel.*

## Monitored Object Codes

**Monitored object codes** 0 approved 35 monitored

| Object ▾                                                                                                                       | Accounts | Reason ▾                                    |                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6570 Food+Nonalcoholic Beverages, GENERAL <span style="background-color: yellow; border-radius: 50%; padding: 0 5px;">1</span> | All      | Questionable object codes on Federal awards | <span style="background-color: #0056b3; color: white; padding: 2px 10px;">Approve</span> <span style="background-color: yellow; border-radius: 50%; padding: 0 5px;">2</span> |
| 6630 Nonlibrary Books+Reprints+Subscriptions, GENERAL                                                                          | All      | Questionable object codes on Federal awards | <span style="background-color: #0056b3; color: white; padding: 2px 10px;">Approve</span>                                                                                      |

1. If any object codes have been designated on the “Monitored object codes” list, any future transactions posted to these object codes **will be monitored for review** and will appear in the “Transactions pending review” panel. NOTE: all Federal awards will have a pre-set list of monitored object codes.
2. If there are object codes and accounts that should not be monitored based on the account setup and financial terms of the award, they can be designated as approved using the “Approve” button.

Approve object code for accounts ✕

**6640 Office Supplies+Materials, GENERAL**

| <input type="checkbox"/> Account name ▾                                                   | Tub ▾ | Org ▾ | Fund ▾ | Activity ▾ | Subactivity ▾ | Root ▾ | Flagged transactions ▾ |
|-------------------------------------------------------------------------------------------|-------|-------|--------|------------|---------------|--------|------------------------|
| <input checked="" type="checkbox"/> Main <span style="background-color: yellow;">a</span> | 275   | 22575 | 114000 | 275001     | 3601          | 29800  | 0                      |
| <input type="checkbox"/> Part-of                                                          | 275   | 22575 | 114000 | 275001     | 3602          | 29800  | 0                      |
| <input type="checkbox"/> Part-of                                                          | 275   | 22575 | 114000 | 275001     | 3603          | 29800  | 0                      |
| <input type="checkbox"/> Main                                                             | 275   | 22575 | 114000 | 275001     | 3701          | 29800  | 48                     |
| <input type="checkbox"/> Part-of                                                          | 275   | 22575 | 114000 | 275001     | 3702          | 29800  | 33                     |
| <input type="checkbox"/> Part-of                                                          | 275   | 22575 | 114000 | 275001     | 3703          | 29800  | 0                      |
| <input type="checkbox"/> Main                                                             | 275   | 22575 | 114000 | 275001     | 3801          | 29800  | 3                      |
| <input type="checkbox"/> Part-of                                                          | 275   | 22575 | 114000 | 275001     | 3802          | 29800  | 3                      |

1 of 12 accounts selected

Comments  b

Allowable per sponsor budget

Re-budgeting allowed by sponsor

Expenditure necessary for project

c

- a. Select the account(s) that should no longer be monitored for that object code.
- b. Select an appropriate comment to describe why the object code is allowed for the account(s) selected or select the "Other" option in the dropdown to enter a customized comment. The comment field is required when approving object codes on accounts to justify/validate the allowability.
- c. Click "Approve" to save the changes.

*Note: Once the account is added to the approved list for that object code, all future transactions will not be monitored and will automatically appear in the "Approved transactions" panel.*

## Adding Object Codes to be Monitored

An object code that is not allowed for an award and is not currently listed as a monitored object code can be added for future monitoring.

1. Selecting the "+ Add object code" button at the bottom of the expanded "Monitored object codes" panel will open a new window.

Add object code to be monitored
✕

Object code  a

| <input type="checkbox"/>            | Account name ▾                                                                              | Tub ▾ | Org ▾ | Fund ▾ | Activity ▾ | Subactivity ▾ | Root ▾ | Flagged transactions ▾ |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------|-------|--------|------------|---------------|--------|------------------------|
| <input checked="" type="checkbox"/> | Main <span style="background-color: yellow; border-radius: 50%; padding: 2px 5px;">b</span> | 275   | 23570 | 114200 | 278001     | 3601          | 278006 | 0                      |
| <input type="checkbox"/>            | Part-of                                                                                     | 275   | 23570 | 114200 | 278001     | 3602          | 278006 | 0                      |
| <input type="checkbox"/>            | Part-of                                                                                     | 275   | 23570 | 114200 | 278001     | 3603          | 278006 | 0                      |
| <input type="checkbox"/>            | Main                                                                                        | 275   | 23570 | 114200 | 278001     | 3701          | 278006 | 48                     |
| <input type="checkbox"/>            | Part-of                                                                                     | 275   | 23570 | 114200 | 278001     | 3702          | 278006 | 33                     |
| <input type="checkbox"/>            | Part-of                                                                                     | 275   | 23570 | 114200 | 278001     | 3703          | 278006 | 0                      |
| <input type="checkbox"/>            | Main                                                                                        | 275   | 23570 | 114200 | 278001     | 3801          | 278006 | 3                      |
| <input type="checkbox"/>            | Part-of                                                                                     | 275   | 23570 | 114200 | 278001     | 3802          | 278006 | 3                      |

1 of 12 accounts selected

Comments  c

Cancel
Add object code d

- a. Look-up the object code to be monitored. Object codes that are already being monitored will not appear in the search results. Object codes can be searched by number or descriptor.
- b. Select the account(s) that should be monitoring for that object code going forward.
- c. Add a comment to describe why the object code is being monitored for the account(s) selected. The comment field is required when adding object codes to be monitored on account.
- d. Click "Add object code" to save the changes.

*Note: Once the account is added to the monitored list for that object code, all future transactions will be monitored and will automatically appear in the "Transactions pending review" panel.*

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## Reviewing Transactions Outside of the Award Period

Appropriate expenditures to a sponsored award should be incurred and posted to the GL within the award period obligated by the sponsor. If expenses are posted before the start date or after the end date, these transactions will appear in the "Transactions pending review" panel and can either be: "Approved" or marked for "Pending correction" (see the "Updating the State of Transactions" section of this document for instructions).

However, there are cases where transactions post after the end of the award (account) period, but the end date is in the process of being extended by the sponsor. The "Managing costs outside of the period" panel assists with acknowledging that expenses to this account were incurred after the account end date, but there is a pending increment of funding that is not set up in GMAS yet.

**Manage late charges to accounts** 9 accounts 0 approved 2 Edit 1

| Account                            | End date     |
|------------------------------------|--------------|
| 279.23876 114000 279601 2801 29800 | Jun 30, 2016 |
| 279.23876 114000 279601 2802 29800 | Jun 30, 2016 |
| 279.23876 114000 279601 2803 29800 | Jun 30, 2016 |
| 279.23876 114000 279601 2701 29800 | Jun 30, 2017 |
| 279.23876 114000 279601 2702 29800 | Jun 30, 2017 |
| 279.23876 114000 279601 2703 29800 | Jun 30, 2017 |
| 279.23876 114000 279601 2801 29800 | Jun 30, 2018 |
| 279.23876 114000 279601 2802 29800 | Jun 30, 2018 |
| 279.23876 114000 279601 2803 29800 | Jun 30, 2018 |

1. Navigate to the "Manage costs outside of the period" panel and click the "+" button to view the list of accounts that have ended, and their current end dates.
2. Selecting the "Update" button will open a new window.

**Manage late charges to accounts** ×

The following accounts meet the criteria to monitor for "Late charges to awards". Accounts you do not have permissions for will not display.

| Account                            | End date                    | <input type="checkbox"/> Approve transactions to all accounts for 30 days (through Oct 27, 2018)<br><input checked="" type="checkbox"/> Approve transactions to this account for 30 days (through Oct 27, 2018) | Approval comment                                                                                                        |
|------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 279.23876 114000 279601 2801 29800 | Jun 30, 2016 <span>a</span> | <input checked="" type="checkbox"/>                                                                                                                                                                             | A no-cost extension has been requested by the sponsor <span>b</span>                                                    |
| 279.23876 114000 279601 2802 29800 | Jun 30, 2016                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2803 29800 | Jun 30, 2016                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2701 29800 | Jun 30, 2017                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2702 29800 | Jun 30, 2017                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2703 29800 | Jun 30, 2017                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2801 29800 | Jun 30, 2018                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2802 29800 | Jun 30, 2018                | <input type="checkbox"/>                                                                                                                                                                                        |                                                                                                                         |
| 279.23876 114000 279601 2803 29800 | Jun 30, 2018                | <input type="checkbox"/>                                                                                                                                                                                        | Approved through Oct 27, 2018 by Jessica Perreault<br>A no-cost extension will be awarded by the sponsor <span>c</span> |

Cancel Save d

- a. Accounts that are expected to receive an extension can be selected using the "Approve account for 30 days (through "date")" checkbox.
- b. Comments are required to be entered and should indicate why the late charges will be approved for the account over the next 30 days.

c. For accounts that have been previously approved for late transactions, in place of a check box will be a trashcan. Selecting the trashcan removes the approval of late charges for that account.

d. Click “Save” to commit the changes.

Note: In addition to delaying future transactions outside of the award period from being monitored for 30 days, saving these changes will also move all monitored late charges to the “Approved transactions” panel.

**IMPORTANT: If the extension is not processed within the 30 day window, any new transactions outside of the award period will appear in the “Transactions pending review” panel. Additionally, any “Approved transactions” for costs outside the award period will need to be reviewed again for allowability and OSP may move the “approved” transactions into the “Transactions pending review” panel.**

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## Transaction Monitoring Rules

These tables provide a summary of the rules and logic being used by GMAS to populate the transactions on the Transaction Monitoring screen.

### Notes:

- a. Transactions posted to overhead or fringe object codes will never be flagged for monitoring
- b. It is the **primary** responsibility of departments to customize the monitored object codes based on the financial terms of each award.
- c. It is recommended that the monitored object codes be **set at award** (upon receipt of first action memo) to assist with the financial management throughout the life of the award.
- d. GMAS Transaction Monitoring serves as a **supplement to, and not a replacement for**, the regular and ongoing account reconciliations by departments.
- e. Upon receipt of an "approved" Compliance Checklist from a department, all monitored transactions must either be:
  1. **Approved**, or
  2. Marked for **Correction**

| <b>Pre-set Monitored Object Codes (customizable by award)</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Federal</b>                                                     | <b>Stipends:</b> 6440, 6450, 6452, 6455<br><b>Supplies:</b> 6640, 6660, 6670, 6750<br><b>Telecomm:</b> 8510, 8511, 8512, 8513, 8514m 8515, 8516<br><b>Postage/Shipping:</b> 8700, 8701, 8702, 8705, 8706, 8707, 8708<br><b>Food/Beverage:</b> 6570<br><b>Catering:</b> 8060<br><b>Ineligible for Feds:</b> 8450-8459<br><b>Dues/Memberships:</b> 8680<br><b>Books/Subscriptions:</b> 6630<br><b>Parking:</b> 8267<br><b>Printing:</b> 8540, 8550 |
| <b>Non-Federal</b>                                                 | <b>No object codes are currently pre-set for Non-Feds</b>                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Pre-set Transaction Monitoring Rules (not customizable)</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Sales Transactions</b>                                          | Object codes with the following keywords in their description: INTERTUB, INTRATUB, Sales, Cost of Goods Sold                                                                                                                                                                                                                                                                                                                                     |
| <b>Animal Object Codes (with open GMAS approvals)</b>              | Animal-related object codes 6520-6522, 6530-6532, and 8030-8032 when there is not an "Approved" or "Exempt" IACUC approval in GMAS                                                                                                                                                                                                                                                                                                               |
| <b>Human subjects Object Codes (with open GMAS approvals)</b>      | Human Subject-related object codes 8266 and 8271-8273 when there is not an "Approved" IRB approval in GMAS                                                                                                                                                                                                                                                                                                                                       |
| <b>Equipment Object Codes (within 90 days of account end date)</b> | Equipment-related object codes 6500, 6740, 6750, 6760, 6780, 6800-6816, 6870-6875, 8187 for transactions that post within 90 days of the account end date                                                                                                                                                                                                                                                                                        |
| <b>Subcontract Object Codes</b>                                    | SubK object codes 8190, 8191, 8192, 8193 with transactions to Main and Part-of accounts<br><br>SubK transactions >\$25K on awards issued before July 01, 2025 or awards where NIH is the sponsor/prime sponsor                                                                                                                                                                                                                                   |

|                                                         |                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(Not on Main or Part-of and \$25K/\$50K on 8190)</b> | (regardless of issued date) on object code 8190, or SubK transactions >\$50K on awards issued on or after July 01, 2025 where NIH is not in a sponsor/prime sponsor role on object code 8190<br><br>SubK transactions to 8191 and 8192 when 8190 has not met appropriate threshold first |
| <b>Pre-Award Expenses and Expenses After End Date</b>   | Expenses posted before the account start date without a pre-award IDC rate with an effective date prior to the expense date<br><br>Expenses posted after the account end date                                                                                                            |
| <b>Unallowable Object Codes on Sponsored Awards</b>     | Any expenses posted with object codes 8921-8930                                                                                                                                                                                                                                          |
| <b>Questionable Participant Support Cost Charges</b>    | Expenses posted to participant support cost type accounts with object codes in the "Salary" category, object code 8060, and any objects codes that have the following super objects: S680, S869, and S646                                                                                |

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## Helpful links

- [Introduction to GMAS job aid](#)

## System links

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

## Documentation updates tracker

| Update date | Description of updates                                                                                                               |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 08/05/2026  | Migrated to new template and update subcontract object code threshold rules to match updates in the GMAS September 18, 2026 release. |