

SPONSORED PROJECT



Open Items



What is an open item?

An expense pending or encumbered on an account

An expense not fully processed/not yet paid

Unliquidated encumbrance



What can an open item be?

Purchases

JVs

Payroll

Travel

Subaward PO balances

PRD's



Why do open items matter?

Not considered an expense until fully processed

Not invoiced to the sponsor

Ties up the available budget

Accounts cannot be financially closed until open items are resolved

Vendor may not be paid or refunded



How do I view open items?

SAP tcode S_ALN_01000003 Annual Budget Vs. Commit./Actual

Open items are entries in the Open Items column without a reversing entry

Class Description	Σ Budget Amt	Invoice	Open Items
	106,008.00		
Sub-contract > \$25K	44,157.00	0.00	0.00
Sub-contract > \$25K	32,589.00	0.00	0.00
Sub-contract > \$25K	29,262.00	0.00	0.00
Sub-contract > \$25K	0.00	0.00	106,008.00
Sub-contract > \$25K	0.00	0.00	106,008.00
Sub-contract > \$25K	0.00	0.00	106,008.00
Sub-contract > \$25K	0.00	0.00	18,757.18
Sub-contract > \$25K	0.00	18,757.18	0.00
Sub-contract > \$25K	0.00	0.00	31,732.10
Sub-contract > \$25K	0.00	31,732.10	0.00
	0.00	50,489.28	55,518.72

↑
Invoiced

↑
Available PO balance

Example:
Not fully processed

Text	Invoice	Open Items
NITRILE 3M PF TEX LG 200PK	0.00	69.50
NITRILE 3M PF TEX LG 200PK	0.00	69.50
NITRILE 3M PF TEX LG 200PK	69.50	0.00

Example:
Fully processed

Text	Invoice	Open Items
Present research fUS	0.00	1,083.87
Subtotal 010[05/01/20...	23,883.74	1,083.87

Example: Not fully processed

Text	Invoice	Open Items
Travel	0.00	1,000.00
	0.00	753.41
	0.00	6.00
	0.00	753.41
	0.00	6.00
	6.00	0.00
	753.41	0.00
Subtotal	2,260.82	240.59

Example:
Not fully processed



How do I view open items?

BW Web Report Grant Ledger or Grant Ledger PI GL Account Detail

Open items are the commitments PTD and parked documents PTD columns

Budget Class	Cumulative PTD Expense	Commitments PTD	Parked Documents PTD	Available Balance (Released)
Direct Salary & Bene	\$51,635.28	\$0.00	\$0.00	\$56,541.72
Student Salary & Ben	\$175,997.37	\$0.00	\$0.00	\$ (14,141.37)
Travel-Domestic	\$4,029.50	\$0.00	\$0.00	\$2,170.50
Travel-Foreign	\$7,319.23	\$0.00	\$0.00	\$ (519.23)
Sub-contract < \$25K	\$25,000.00	\$0.00		\$0.00
Sub-contract > \$25K	\$111,526.50	\$41,348.50		\$0.00
Direct Current Expen				\$38,178.00
Direct Current Expen	\$36,042.17	\$2,604.66	\$4,128.84	\$ (42,775.67)
Direct Current Expen	\$120.00		0	\$ (120.00)
Direct Current Expen	\$35,930.00	\$0.00	\$0.00	\$ (35,930.00)
Direct Current Expen	\$2,532.28	\$288.00	\$0.00	\$ (2,820.28)
Direct Current Expen	\$342.92			\$ (342.92)
Direct Current Expen	\$74,967.37	\$2,892.66	\$4,128.84	\$ (43,810.87)
CAS Materials & Supp	\$1,239.01		\$0.00	\$0.99
F&A Costs	\$167,896.10			\$1,777.90
Result	\$619,610.36	\$44,241.16	\$4,128.84	\$2,019.64

GM AVC Overview Report for Ledger 9K

Company Code UK00
 Grant 00000000003048110708
 Fund Multiple V
 Sponsored Program All Values
 Sponsored Class Multiple Values
 Time Interval Overall Time Period

Grant/Fund/Sp. Prog./Sp. Class	Consumable Bdgt	Consumed Amt.	Available Amt.
00000000003048110708	670,000.00	667,980.36	2,019.64
0226000000	670,000.00	667,980.36	2,019.64
Overall Programs	670,000.00	667,980.36	2,019.64
E510000	321,211.00	320,970.25	240.75
E512099	0.00	0.00	0.00
E513199	0.00	0.00	0.00
E530200	25,000.00	25,000.00	0.00
E530201	152,875.00	152,875.00	0.00
E530999	1,240.00	1,239.01	0.99
E590020	169,674.00	167,896.10	1,777.90



How do I view open items?

PO	Type	Vendor	Name	PGp	Order	Date
Item	Material	Short Text		Mat. Group		
D I A	Plnt	SLoc	Order Qty	Un	Net Price	Curr. per Un
7800000000	ZOPC	131553		027	09/01/2016	
00001			3200000000-16-233		49101700	
B F	UK00		1	AU	25,000.00	USD 1 AU
WBS Element 3200000000						
	Still to be delivered		0	AU	0.00	USD 0.00 %
	Still to be invoiced		0	AU	0.00	USD 0.00 %
00002			3200000000-16-233		49101700	
B F	UK00		1	AU	24,820.00	USD 1 AU
WBS Element 3200000000						
	Still to be delivered		0	AU	0.00	USD 0.00 %
	Still to be invoiced		0	AU	0.00	USD 0.00 %
7800000000	ZOPC	376763		027	03/28/2018	
00001			3200000000-18-232		49101700	
B F	UK00		1	AU	25,000.00	USD 1 AU
WBS Element 3200000000						
	Still to be delivered		0	AU	0.00	USD 0.00 %
	Still to be invoiced		0	AU	0.00	USD 0.00 %
00002			3200000000-18-232		49101700	
B F	UK00		1	AU	79,505.00	USD 1 AU
WBS Element 3200000000						
	Still to be delivered		0	AU	0.00	USD 0.00 %
	Still to be invoiced		1	AU	75,543.00	USD 95.02 %

Fully invoiced

Fully invoiced

Fully invoiced

Unbilled balance

ME2K Purchase Orders by Account Assignment

Open items are undelivered or unbilled values in "Still to be delivered" or "Still to be invoiced"



Who is responsible?

The reconciler should be identifying open items and notifying appropriate department personnel for resolution



Resources

RFS Quick Reference Card – S_ALN_01000003 Budget vs Commit/Actual Line

<http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/QRC-%20ALN%20report%20-%20Line%20Item%20Detail.pdf>

RFS Quick Reference Card – BW PI Executive Summary

<http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/QRC%20-%20BW%20PI%20Exec%20Summary.pdf>

RFS Quick Reference Card – ME2K Purchase Orders by Account Assignment

<http://www.uky.edu/ufs/sites/www.uky.edu.ufs/files/QRC%20ME2K%20-%20Open%20POs.pdf>



Extras

Who can I contact for assistance?

Business Officer

College Grants Officer

OSPA for subaward balances

Purchasing for non subaward balances

APS for PRD issues

FA (Financial Administrator)

Presentations: <http://www.uky.edu/ufs/sponsored-projects-bits-pieces-presentations>

RFS: <https://www.uky.edu/ufs/research-financial-services>

UFS: <https://www.uky.edu/ufs/>

