LOC Invoice/Drawdown Workflow Process (Expense Based Billing)

General Ledger
- Expenses fed nightly to GL (includes Accounts Payable, Salary, Event);
- Indirect Costs are posted to the appropriate 26 digit account # ORA 1200 for this Award; Object Code 4000;
- Revenues is posted to the appropriate 26 digit account # ORA 1200 for this Award; Object Code 4000;
- Offset to Revenue is posted to GL Holding Account (ORA 599999) Unbilled AR 1202;
- Invoice: Custom process transfers unbilled AR from ORA 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);
- Invoice: Custom process transfers unbilled AR to billed AR. Transactions are posted to the GL holding account (ORA 599999);
- Invoice: Custom process transfers unbilled AR and increases billed AR from ORA 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);
- Invoice Cash: Fed from Receivables Module: Cash is transferred from the GL holding account to the GL SuspenseAccount (ORA 599999);
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);

Oracle AR
- Invoice transactions are interfaced from Grants Module to Receivables Module: Fed to GL
- Receipt of Payment is applied to the appropriate invoices included in the request for cash; Fed to GL
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);

Data Warehouse
- Transactions data from Financial Systems is imported into the UPENN Data Warehouse;
- Report Generated: Vouchers from invoice information for this letter of credit- Sponsor;
- Report is Exported into Excel and Reviewed;
- Request for Cash is sent from Sponsor Payment System (PMS, ARCS System);
- Payments is sent from Sponsor Payment System (PMS, ARCS System);

Sponsor Payment System
- Payment Received is applied to the appropriate invoices included in the request for cash; Fed to GL
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);
- Invoice Cash: Custom process transfers cash receipt from FUND 599999 to FUND created for the Award (000-0004-550000-1225-0000-0000);

Wells Fargo Bank
- Invoice - Cash: Fed From Receivables Module: Cash is transferred from the GL Suspense Account to the GL Holding account (ORA 599999);
- Invoice - Cash: Fed From Receivables: Cash is transferred from the GL Holding Account to the GL Suspense Account (ORA 599999);
- Invoice - Cash: Fed From Receivables: Cash is transferred from the GL Holding Account to the GL Suspense Account (ORA 599999);
- Invoice - Cash: Fed From Receivables: Cash is transferred from the GL Holding Account to the GL Suspense Account (ORA 599999);
Non-LOC Invoice Workflow Process (Expense Based Billing)

**General Ledger**
- Expenses are recorded in the GL at the 26 digit account number.
- Charges are recorded in the GL at the 26 digit account number.
- G/ L (this includes Accounts Payable, Salary, EB's etc)

**Oracle**
- AR Grants Module
- General Ledger Feeders

**Wells Fargo**
- Bank Data Warehouse

**Expenses**
- Fed to G/L (this includes Accounts Payable, Salary, EB's etc)

**Invoice**
- Fed From the Receivables module transfers Unbilled AR to Billed AR.
- Transactions are posted to the GL Holding Account.

**Grant Overhead Recovery**
- Runs only on Allowable Expense items

**Grant Revenue**
- Runs only on Allowable Expense items

**Indirect Costs**
- Posted to the appropriate 26 digit account.

**Offset to Revenue**
- Posted to the GL Holding Account.

**Receipt of Payment**
- Recorded in Receivable Module

**Invoice - Cash**
- Fed From the Receivables module transfers cash receipt from FUND 599999 to FUND created for the Award.

**Invoice**
- Fed to Sponsor Payment System
- Payments is sent from Sponsor to the Upenn bank account or check is received and deposited

**Desk Accountant**
- Runs Fund Summary Report (info from PennERA, BEN, Salary etc)

**Desk Accountant**
- Reviews and Approves Invoice

**Team Leader**
- Reviews and Releases Invoice

**Post Award**
- Invoice is reviewed and released

**Invoice transactions**
- Interfaced from Grants Module to Receivables Module

**Payment**
- Receipts of Payment are applied to the appropriate invoices in the GL

**Invoice - Cash**
- Fed to Receivables
- Cash transfer from Cash Suspense account to GL Holding Account.

**Invoice - Cash**
- Custom process transfers cash receipt from FUND 599999 to FUND created for the Award.

**Invoice**
- Is manually generated into Sponsor Payment System

**Receipt of Payment**
- Recorded in Receivable Module
Event Billing Process (Expense does not drive the invoicing process)

1. **Expense Invoice Process**: Expenses are not directly linked to invoices. Expenses are recorded in the General Ledger (GL) and used for various financial processes.

2. **General Ledger**:
   - **Expenses** are fed nightly to the GL (this includes Accounts Payable, Salary, etc.).
   - **Expenses** are recorded in the GL at the 26-digit account level.
   - **GMS** records expenses as *Unbilled*.

3. **Invoicing Process**:
   - **Invoicing process** is run from the Grants Module to Receivables Module. Feed sent to the GL.
   - **Invoice transactions** are interfaced from the Grants Module to the Receivables Module.

4. **Invoice Transaction**:
   - **Invoices** are either manually generated or automatically emailed to a sponsor's address recorded in BBR.
   - **Payment** is recorded to the Receivables module.
   - **Payment Received** is applied to the appropriate invoices in the GL.

5. **Data Warehouse**:
   - **Desk Accountants** generate a Fund Summary Report (info from PennERA, BEN, Salary, etc.).
   - **Payment** is sent to the sponsor's bank account.

6. **Oracle**:
   - **AR Grants Module** is used for various processes.
   - **Invoice** is generated for payments.
   - **Invoice details** are sent to the sponsor.

7. **Sponsor**:
   - **Invoice** is sent to the sponsor's payment system.
   - **Payment** is sent from the sponsor to the bank account or check is received and deposited.

8. **Wells Fargo Bank**:
   - **Feeds** are sent to the bank account for sponsorship payments.

9. **Process Steps**:
   - **Expense Invoice Process** is run from the Grants Module to Receivables Module. Feed sent to the GL.
   - **Invoice transactions** are interfaced from the Grants Module to the Receivables Module.

10. **Workflow Process**:
    - **Desk Accountants** review and approve the Invoice.
    - **Team Leader** reviews and releases the Invoice.
    - **Director** reviews and releases the Invoice (Final Invoice).

11. **Custom Workflow**:
    - **Desk Accountant** runs the Fund Summary Report (info from PennERA, BEN, Salary, etc.).
    - **Payment** is recorded to the Receivables module.
    - **Payment Received** is applied to the appropriate invoices in the GL.
CTA Account Setup Update Process: (Expense Does Not Drive the Invoicing Process)

1. Sponsor receives email notification of invoice data submitted by the Upenn Resp Org.
2. Payment is issued to the University of Penn (Check/ACH/Wire transfer).
3. ORS receives the AIS Online Notification which includes the FUND #.
4. Invoice is generated or data is submitted to the Sponsor.
5. Sponsor receives invoice or reviews data submitted by the Upenn Resp Org.
6. Payment is issued to the University of Penn (Check/ACH/Wire transfer).
7. ORS cash group updates BBR to record the Invoice and Milestone revenue.
8. **If the Invoice was already sent to ORS and processed:**
   - BBR to GL Interface posts Revenue (c/c 4600) and receivables (c/c 1220).
   - Forwards a copy of the invoice into the ORS Account Setup Workflow Process to use as documentation to Update the PennERA Awarded Dollars.
   - The Awarded Dollars are increased in BEN via the PennERA interface.
9. If the Invoice was already sent to ORS and processed:
   - Invoice is generated or data is submitted to the Sponsor.
10. If there is an invoice recorded in BBR:
    - The Awarded Dollars are increased in BEN via the PennERA interface.
11. If there is no invoice recorded in BBR:
    - If the Invoice was sent to ORS:
      - BBR to GL Interface posts Revenue (c/c 4600) and a receivable (c/c 1220).
      - Forwards a copy of the invoice into the ORS Account Setup Workflow Process to use as documentation to Update the PennERA Awarded Dollars.
      - The Awarded Dollars are increased in BEN via the PennERA interface.
    - BBR to GL Interface posts Revenue (c/c 4600) and a receivable (c/c 1220).
    - Forwards a copy of the receipt into the ORS Account Setup Workflow Process to use as documentation to Update the PennERA Awarded Dollars.
12. If the Invoice was not sent to ORS:
    - BBR to GL Interface posts Revenue (c/c 4600) and a receivable (c/c 1220).
    - Forwards a copy of the receipt into the ORS Account Setup Workflow Process to use as documentation to Update the PennERA Awarded Dollars.
13. **If the Invoice was already sent to ORS and processed:**
    - Invoice is generated or data is submitted to the Sponsor.
    - The Awarded Dollars are increased in BEN via the PennERA interface.