



SMART CLOSEOUT TOOL USER GUIDE

Version dated 06/25/2010

TABLE OF CONTENTS

<u>CHAPTER</u>	<u>PAGE NUMBER</u>
Getting Started	3-13
Closing Checklist	14-20
Detail-All Reports	21-24
Summary By Sub	25-26
Multiple Fund Number, One Award (MNFOA)	27-28
Appropriation & Financial	29-30
Warning Object Codes	31-33
Unallowable Object Codes	34-35
Expenditures After End Date	36-37
Additional Adjustments	38-39
Remaining Encumbrances	40-42
F&A Reconciliation	43-45
Sub Awards	46-47
Subawards – All Years	48-49
1198xx, Intercampus, Carryforwards, STIP	50-53
Cost Sharing	54-56
Trainee Expense Worksheet	57-59
Trainee Expense Worksheet Detail	60-61
Postdoc Benefits Pivot	62-63
Postdoc Benefits Detail	64-65
Journal Entries Form	66-67
Journal Explanation Form	68
Closeout Certification Form	69-70
Submission Instructions	71-73
APPENDIX	74-90
Pre-Closeout Checklist	75-77
Glossary	78-90

GETTING STARTED

DOWNLOAD THE SMART CLOSEOUT TOOL

The Tool is available for download at the [ORA Portal](#), under Post-Award Tools, "RAPID Closeout & ARRA Reporting Tool".

Once the Tool is downloaded, it will be available in Excel, under the Tools menu, "RAPID Project Quick Wins".

David Geffen School of Medicine QDB Users:

If you have been using the David Geffen School of Medicine version of the Excel tool and you are on the Mednet network and you are set up with "auto-update", to get the new version of the program which includes the Smart Closeout report, just close and open Excel and you will automatically get the new version, effective May 19th.

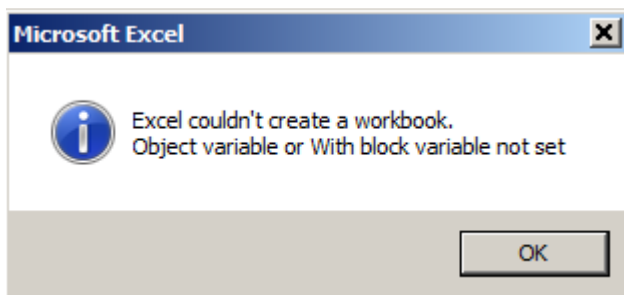
To make sure you are using the latest version, check the version date at the top of the login and/or menu screens. It should be April 27, 2010 or later.

If you are not on Mednet, you can download the David Geffen School of Medicine version from http://www.deans.medsch.ucla.edu/Deans/dn_Ais_SQL7.htm

Note: David Geffen School of Medicine is in the process of releasing a Dashboard for all Excel Add-ins to facilitate FTP and auto-update for all add-ins. If this process has begun in your department, please contact your CSC regarding the timing for this one-time installation process.

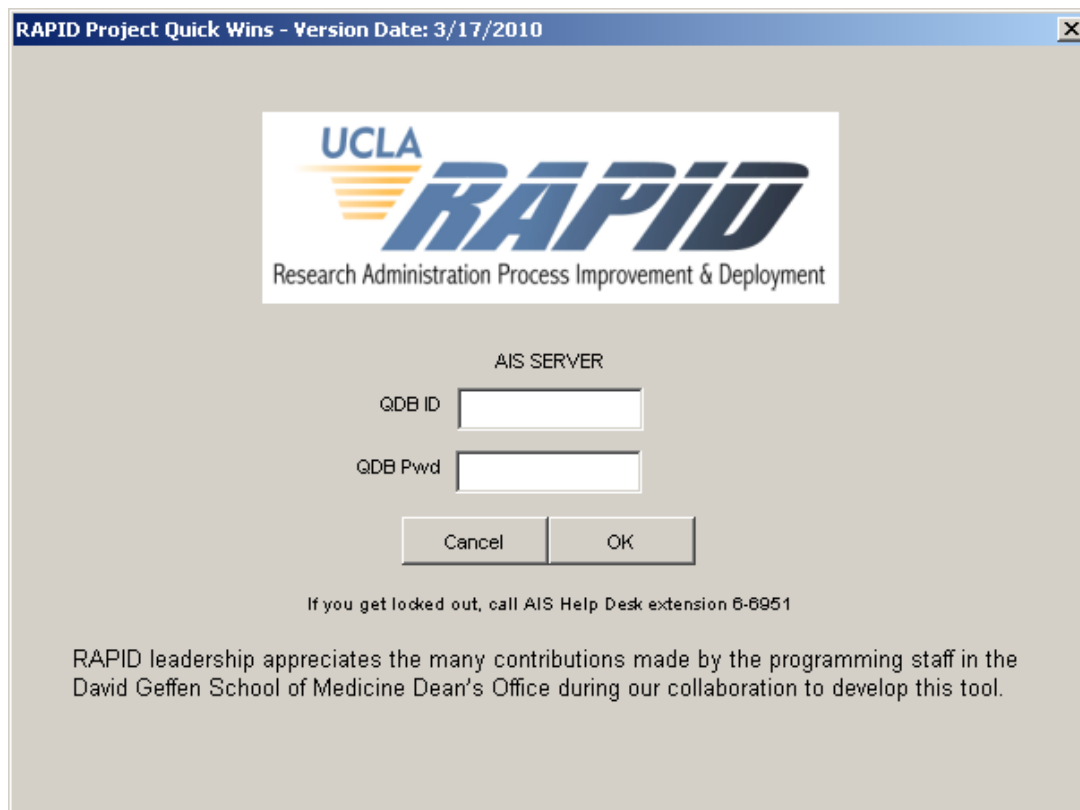
Excel 2003 vs. 2007

- You should not have any problems running the Tool if you are using **Excel 2003**.
- If you are using **Excel 2007**, there is a known bug which may give you the following error message:



Workaround: Make sure to open Excel first. Once Excel is open, double click on the RAPID Quick Win Tool. Doing so will add the Tool to your Add-Ins menu within Excel. If you are asked to Enable Macros, answer YES. The Tool will run fine after that.

A QDB login and password are required.



If you do not currently have a QDB login and password, contact your Departmental Security Administrator (DSA).

If you have a QDB login, but have forgotten your password, please contact the AIS Help Desk at x66951.

Pre–Closeout Checklist

Complete the Pre-Closeout Checklist PRIOR to beginning the closeout process. The Pre-Closeout Checklist will address many issues that may otherwise be missed, but are necessary for a smooth and timely close out.




Best Practice

Monthly reconciliation of ledgers is a **must**. Monthly reconciliation provides timely response to issues. Monthly reconciliation also facilitates the close out process. Use the Smart Closeout Tool to facilitate reconciliation.

RUNNING THE SMART CLOSEOUT TOOL


RAPID Project Quick Wins Main Menu

RAPID Project Quick Wins - Version Date: 3/17/2010



RAPID Project Quick Wins

Closeout Reports	ARRA Reports
Pre-Closeout Checklist (Recommended 2 months prior to fund end date)	ARRA Linked Accounts by Hierarchy Code ARRA FTE Report
Smart Closeout Tool	
Summary - By Sub	
Expenses - Unallowable and Warning Object Codes	
Expenses - After End Date	
Remaining Encumbrances	
F&A Reconciliation Link	
Subawards/Subcontracts/Subgrants	
1198XX (Inter-campus/Carryforward/STIP)	
Training Grant - Trainee Expense Worksheet	
Training Grant - Postdoc Allowable/Unallowable Benefits	
Training Grant Benefits	
Detail - Closed	
Detail - Open	
Detail - All	

 Writeups Macros Monthly Batch Go to ADHOC Cancel < Back Next > Finish

Select the **Smart Closeout Tool** report, and click the Next button.

Writeups: Click this button to access the latest version of the Smart Closeout User Guide.

Closing Reports Criteria
✕

CLOSE-OUT


Enter a fund number. To specify all possible values for account, use an '*'. If account is specified, enter a cost center. Clear cost center if the account does not have a cost center.

Account

Cost Center

Fund

Location Code



Cancel

Back

Run

Primary Fund Manager: To run the Smart Closeout Tool for the overall FAU, enter the fund number only, leaving the “*” in the Account and Cost Center fields. **Please note that for the Smart Closeout Packet submission to EFM, the Tool should be run using the overall FAU.**

Linked Fund Manager: To run the Smart Closeout Tool for a linked Account/CC, enter the full FAU into the Account, Cost Center, and Fund fields. Submit the Smart Closeout Packet based on the linked Account/CC to the Prime Fund Manager.



Warning

The Smart Closeout Tool only works with **UCLA funds where the location code = 4**. It does not work with UCOP funds which have a difference location code.



BEST PRACTICE

As much as possible, process Transfers of Funds (TOFs) to zero out (overall balance and subs) any linked Account/CCs. This will simplify the closing process. TOFs should **NOT** be processed for balances remaining in linked Account/CCs for restricted funds and/or overdrafts in Account/CCs where the managing PI will be covering the overdraft.

The SMART Closeout Tool looks at the fund data, and will include only the applicable Tabs, e.g. if the FAU/fund is not a Training Grant, then the Training Grant Tabs will not appear in the Smart Closeout Packet. For adjustments Tabs (e.g. WARNING OBJECT CODES Tab, etc.), if there are no findings, the spreadsheet will be blank.



BEST PRACTICE

Run the Smart Closeout Tool. Review the data contained in the following Findings Tabs:

- APPROP. & FINANCIAL
- WARNING OBJECT CODES
- UNALLOWABLE OBJECT CODES
- EXP. AFTER END
- REMAINING ENCUMBRANCES
- SUBAWARDS – ALL YEARS (for subs that were not Object Coded correctly)

For any findings, process all necessary NPEARs, TOFs, and/or BruinBuy Change Orders/X-Outs immediately. Wait one business day*, then run the Smart Closeout Tool again. Doing so will remove the findings from the Smart Closeout Packet, and will simplify the closing process.

*If the findings require processing NPEARs for transactions older than 120 days and *TO* another contract or grant, EFM will have to approve the NPEAR. Therefore, it may take a few additional days for EFM to review and approve the NPEAR for processing.

COLOR CODING

Closeout Checklist

The Fund Manager only needs to complete the applicable white box fields with data. All other data fields are either auto-generated, or auto-calculated, and are locked. Fillable fields should either contain a dollar amount or a Y/N answer.

PEACH indicates that the data in these fields should not be changed.

Lines in the Closeout Checklist that are a color other than Peach or White indicate that there is a Tab associated with that line within the Smart Closeout Packet. Example: Line 16, “Expenditure on warning object codes?” is color coded **ORANGE**, which indicates that the WARNING OBJECT CODES Tab (also color coded **ORANGE**) is associated with this line.

22	15>	Total expenditures on current fund	3,345,893.43		3,345,893.43	If training grant, see special instructions.
23	16>	Expenditures on warning object codes?	Y		(59.60)	Provide justification for any expenses that will remain on fund in Warning tab. If any expenses will be removed enter the adjustment amount in column E.
24	17>	Unallowable object codes adjustments?	N			See next line.
25	18>	Expenses outside project period adjustments?	Y		0.00	Provide justification for any expenses that will remain on fund in Exp. After End Date tab. If any expenses will be removed enter the adjustment amount in column E.
		Salary cap restrictions – Double click on				
<div> Warning Object Codes Unallowable Object Codes Exp. After End Addit'l Adj Remaining Encumb. F&A Recon SUB Awa </div>						
Ready						

TO APPEARS

To Appears are transactions that need to be included in the “Amount EFM will report to the Sponsor” (**Line 25 of the Closeout Checklist**), but that are not currently incorporated into that amount.

25	Amount EFM will report to sponsor			3,342,674.44	
----	-----------------------------------	--	--	--------------	--

To Appears includes findings from the following Tabs:

- WARNING OBJECT CODES
- UNALLOWABLE OBJECT CODES
- EXP. AFTER END
- ADDIT’L ADJ
- REMAINING ENCUMB.
- F&A RECON (9H only)
- SUBAWARDS – ALL YEARS (9H only - for sub awards that were NOT Object Coded correctly)
- TRAINEE EXPENSE WORKSHEET

Most Tabs (excluding the F&A RECON, SUBAWARDS ALL YEARS, AND TRAINEE EXPENSE WORKSHEET) include a **To Appear** column highlighted in YELLOW.

To Appears MUST be entered **in 3 separate locations** within the Smart Closeout Packet:

1. The **To Appear** column in the Tab where the finding originates (e.g., WARNING OBJECT CODES Tab).
 - a. **F&A RECON Tab:** Just highlight the total Variance cell Yellow, as per the Tab instructions.
 - b. **SUBAWARDS – ALL YEARS Tab:** Account for any adjustments in the SUMMARY BY SUB Tab 9H, and Line 23 of the Closeout Checklist ONLY.
 - c. **TRAINEE EXPENSE WORKSHEET Tab:** Account for any adjustments in the SUMMARY BY SUB Tab, and the Closeout Checklist (see TRAINEE EXPENSE WORKSHEET Tab chapter for detailed instructions).
2. The **To Appear** column in the SUMMARY BY SUB Tab for the appropriate Sub Code.
3. The appropriate line within the Closeout Checklist.

ADDITIONAL INFORMATION INDICATORS

9>	Are there prior year funds linked to this award?	Y			
----	--	---	--	--	--

The “>” symbol next to the line number indicates there is additional information available within the row. It can indicate one of two things:

1. The row has a Tab associated with it. Double clicking on the Requirements field within the row will navigate the user directly to the associated Tab.
2. A link to a website is contained within the field. Double clicking on the Requirements field within the row will automatically navigate the user to that website.



Information in the little red triangle can be accessed by clicking on it. The little red triangle can indicate one of two things:

- There is a link to a website; the website address will be indicated.
- There is logic involved in how the Closeout Checklist auto-generated the data; the logic will be indicated.

DYNAMIC INSTRUCTIONS

Both the Closeout Checklist and Pre-Closeout Checklist contain Dynamic Instructions. As questions are answered in both Checklists, the Instructions will change based on the answers. The instructions will also change based on the Total Unobligated/Unexpended Balance in Line 26 of the Closeout Checklist.

26	Total Unobligated/Unexpended Balance			3,218.99	Choose 1 of 3 options #27 or 29 or 30 by marking Y/N in col. D.
----	--------------------------------------	--	--	----------	---

TAB CATEGORIES

There are 4 different categories of Tabs within the Smart Closeout Packet (see individual Tab chapters for further instructions):

Findings

A Findings Tab indicates that there may be outstanding issues that need to be resolved, and action may be required.

Findings Tabs include the following:

- WARNING OBJECT CODES
- UNALLOWABLE OBJECT CODES
- EXP. AFTER END
- ADDIT’L ADJ
- REMAINING ENCUMB.
- F&A RECON
- SUBAWARDS – ALL YEARS

Information

An Information Tab provides additional information about the award. A fund manager should review the data contained in these Tabs to assure the data is correct. If there are any issues with the data, contact the appropriate [EFM Fund Manager](#).

Information Tabs include the following:

- MFNOA
- APPROP & FINANCIAL
- SUB AWARDS
- 1198XX-INTERCAMPUS, CF, STIP
- POSTDOC BENEFITS PIVOT

Checklist

Checklist Tabs include the following:

- CLOSEOUT CHECKLIST
- PRE-CLOSEOUT CHECKLIST

Forms/Worksheets

A Forms Tab is a blank form provided within the Smart Closeout Packet as a convenience to the fund manager.

Forms Tabs include the following:

- CLOSEOUT CERTIFICATION
- COST SHARING
- JOURNAL
- JOURNAL EXPL.

Worksheet Tab are only provided if the award is a Training Grant.

Worksheet Tabs include the following:

- SUMMARY BY SUB
- TRAINEE EXP. WORKSHEET
- TRAINEE EXP. WORKSHEET DETAIL
- POSTDOC BENEFITS DETAIL

ADDITIONAL RESOURCES & TRAINING

Additional Resources and Training:

Modules from Proposal Preparation and Submission:	
Module 2, Budget Basics	Contains additional information concerning OMB Circular A-21 and Cost Sharing
Module 3A – Direct Costs	Entire module dedicated to various direct cost items likely to appear in research budgets
Module 3B – F&A Costs	Entire module dedicated to the topic of F&A.
Other on-line resources	
EFM: The Ledger from a Research Perspective	Modules 4 and 5 go in to considerable details on some of the reports most helpful in reviewing contract and grant funds (requires registration – but is free)
Research Administration Resource Glossary	Large glossary from which the glossary in this users guide is a subset
Award Types Mini-Module	Describes characteristics of various awards
FAU Mini-Module	Describes components of the FAU
Effort Reporting Training Modules	Over thirty modules addressing the use of ERS for effort reporting



HINTS & TIPS

Quick Navigation Tip

25	18>	Expenses outside project period adjustments?
26	<input checked="" type="checkbox"/>	Closeout-Checklist-31175
27		Summary by Sub
28		MFNOA
29		Approp & Financial
30		Warning Object Codes
31		Unallowable Object Codes
32		Exp. After End
33		Addit'l Adj
		Remaining Encumb.
		F&A Recon
		SUB Awards
		Subawards - All Years
		1198XX-Intercampus,CF,STIP
		Cost Sharing
		Journal
		Journal Expl.

Right clicking on the arrows at the bottom left of the Smart Closeout Packet will bring up a menu of all the included Tabs. Clicking on any of the Tab names will navigate the user to that Tab.

Save Frequently!

Save the Smart Closeout Packet frequently to prevent loss of work.

Hyperlinks

Look for hyperlinks (indicated by blue underlined font) throughout the User Guide.

Example: [Non-Payroll Object Codes – Warning List](#)

Hyperlinks provide quick navigation to additional information, resources, and forms.

Quick Zoom In/Out

Hold the “Ctrl” key down and use the wheel on the mouse to zoom in and out quickly.

[illegible]

Highlight any cells within a spreadsheet containing numbers. The summation of these cells is provided in the bottom right in Excel, as indicated by the red box. Hold the “Shift” key for consecutive number. Hold the “Ctrl” key for non-consecutive numbers.

If a term is unfamiliar, use the Glossary (last chapter of the Smart Closeout Tool User Guide). The Glossary contains many of the common terms used within the Smart Closeout Packet and User Guide. It also contains many quick links to websites for additional information.

Pay special attention to Icons as they provide information that can make your job easier.



CLOSEOUT CHECKLIST Tab

☒ Checklist



BEST PRACTICE

Run the Smart Closeout Tool. Review the data contained in the following Tabs:

- APPROP. & FINANCIAL
- WARNING OBJECT CODES
- UNALLOWABLE OBJECT CODES
- EXP. AFTER END
- REMAINING ENCUMBRANCES
- SUBAWARDS – ALL YEARS (for subs that were not Object Coded correctly)

For any findings, process all necessary NPEARs, TOFs, and/or BruinBuy Change Orders/X-Outs immediately. Wait one business day*, then run the Smart Closeout Tool again. Doing so will remove the findings from the Smart Closeout Packet, and will simplify the closing process.

*If the findings include processing NPEARs for transactions older than 120 days and *TO* another contract or grant, EFM will have to approve the NPEAR. Therefore, it may take a few additional days for EFM to review and approve the NPEAR for processing.



Warning

Do not begin completing the Smart Closeout Packet until the process outlined above has been completed. Otherwise, data that was completed by the Fund Manager in the original Smart Closeout Packet will be lost when re-running the Smart Closeout Tool.

LINES 1-8 – Informational Data

Note to users: Please complete all applicable white boxes.

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
1	Fund Number (Location Code defaults to 4=UCLA)	31175			
2	Project Title	MICROBICIDE DEVELOPMENT PROGRAM (MDP)			
3	PI Name	ANTON, PETER A			
4	FS Code for home department	1556			
5	Agency	NIH/NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES			
6	Agency Award No.	5 U19AL060614			
7	Budget Period	8/1/2007 - 7/31/2008			
8	Project Period	8/15/2004 - 7/31/2009			

The data in the Auto Results column is auto-generated. The Fund Manager does not need to complete any fields in this section. Review the data to be sure all the data is correct. If any of the data in this section is incorrect, contact the [OCCA Contract and Grant Officer/Analyst](#). If there is no data contained in the Auto Results column, double check the FAU/fund number entered in the Smart Closeout Tool. Data will only be generated for current active FAU/funds.

LINES 9-13 – Prior Year Funds/Multiple Fund Number One Award (MFNOA)

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
9>	Are there prior year funds linked to this award?	Y			
10	Prior Year Operating Balance - Yr 1	8/15/2004 - 7/31/2005, 29507		0.00	
11	Prior Year Operating Balance - Yr 2	8/1/2005 - 7/31/2006, 30835		0.00	
12	Prior Year Operating Balance - Yr 3	8/1/2006 - 7/31/2007, 30974		0.00	
13	Prior Year Operating Balance - Yr 4				

Lines 9-13: Applicable to awards that were assigned a different fund number for each prior budget period year. This will be indicated with a Y in line 9. This is also called **Multiple Fund Number One Award (MFNOA)**. When closing any given year of a MFNOA fund, it is important to assure all previous year fund balances are zero, and the funds are closed. See MFNOA Tab instructions for more information. The Fund Manager should verify the balance on the General Ledger, and verify the funds have been closed (Y/N) in OASIS FS table.

NOTE: For lines 10-13 of the Closeout Checklist, if the cell shows “Recycled Fund” instead of a balance, it indicates that the fund number for that year has been assigned to another project, and the line can be ignored.



Warning

Check that the fund number matches the award. In some cases, fund numbers may have already been reassigned to another award.

If Line 9 is N, skip to Line 14.

LINES 14-26 – Appropriation, Expenditures, Adjustments & Balance

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
14>	Total Award Amt - appropriation on current fund	3,352,979.59		3,352,979.59	
15>	Total expenditures on current fund	3,345,878.15		3,345,878.15	
16>	Expenditures on warning object codes?	Y			Provide justification for any expenses that will remain on fund in Warning tab. If any expenses will be removed enter the adjustment amount in column E.
17>	Unallowable object codes adjustments?	N			See next line.
18>	Expenses outside project period adjustments?	Y			Provide justification for any expenses that will remain on fund in Exp. After End Date tab. If any expenses will be removed enter the adjustment amount in column E.
19>	Salary cap restrictions – Double click on this cell, run the provided link and answer adjustment needed? Y/N in col. D.				
20>	Additional Adjustments +/- (direct costs only)				
21>	Remaining Encumbrances?	Y			Enter amount from To Appear column of Remaining Encumb tab in column E of this row. If training grant, see special instructions.
22	Total adjustments +/- (lines 16 to 21)			0.00	
23	F&A calculation for line 22				See next line.
24>	F&A reconciliation – Double click on this cell, run the provided link and answer adj. needed? Y/N in col. D.				
25	Amount EFM will report to sponsor			3,345,878.15	
26	Total Unobligated/Unexpended Balance			7,101.44	Choose 1 of 3 options #27 or 29 or 30 by marking Y/N in Col. D.

Line 14: Shows the total appropriation on the current fund based on the Revenue Account only. If the fund has received a carryforward from a previous year, the carryforward appropriation may not be included in this amount. The amount can be overwritten in the \$ Amount column if necessary.

Line 15: Shows the total expenditures on the current fund.

Lines 16-18, and Lines 20-21: See corresponding chapters for additional information and instructions.

Line 19: Salary Cap restrictions. If the fund is subject to a salary cap, it is important to run the [NIH Salary Cap Exceptions Report](#), available on the ORA Portal. Running the report will verify all Gross Earnings charged to the fund were within the salary cap restrictions. If the fund is not subject to a salary cap, OR the NIH Salary Cap Exceptions Reports returns no results, enter an N in the Override Results column.



Warning

The NIH Salary Cap Exceptions Report does NOT work for 9-month faculty.

Line 22: Shows the total amount of Adjustments that will be reported to the Sponsor.

Line 23: Use the approved F&A rate to calculate the F&A for the Total Adjustments. Remember not to calculate F&A on any exclusions (e.g. For MTDC: equipment, sub award > \$25,000, etc.).

Line 24: Enter any Variance from the F&A RECON Tab.

Line 25: Shows the total amount EFM will report to the Sponsor on the Financial Status Report (FSR).

Line 26: Shows either the Total Unobligated Balance, or the Total Unexpended Balance.

LINES 27-30 – Unobligated/Unexpended Balance

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
26	Total Unobligated/Unexpended Balance			7,101.44	Choose 1 of 3 options #27 or 29 or 30 by marking Y/N in Col. D.
27	Policy 913 – Double click on this cell, review policy at link provided and answer subject to Policy 913? Y/N in col. D.				
28	Account-CC- Fund to receive Policy 913 surplus.				
29	Is balance being returned to agency?				
30	Does sponsor allow carry-forward without prior approval?				

This section will show the disposition of any unobligated or unexpended balance. Remaining unexpended balances will be:

- If covered by Policy 913, transferred to a departmental 69970 fund.
- Returned to the Sponsor .
- Carried forward to the next budget period upon Sponsor approval.

Line 27: If the answer is Y and Policy 913 applies, an endorsement by the Department Chair, or ORUA Director, is required to move the amount to the FAU provided in Line 28. If the unobligated balance exceeds 25% of the award, an exceptional justification is required. If Policy 913 does not apply, type N in the white Override Results field, and skip to Line 29.

Line 28: Provide the FAU where the remaining balance will be transferred to in accordance with Policy 913. This should be the departmental account, and PI costcenter linked to fund 69970. **Example:** 441357-AF-69970

Line 29: Indicate Y, if the balance will be returned to Sponsor.

Line 30: If the Notice of Award allows carryforward without prior Sponsor approval, indicate Y. EFM will then appropriate the unobligated balance to the continuing fund when the FSR has been submitted and accepted by the Sponsor. If the Notice of Award **requires** prior approval for unobligated amounts to be carried forward, indicate N and submit a carryforward request to OCGA after the FSR has been submitted by EFM.

LINES 31-41 – Miscellaneous Issues

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
31	Early Termination?				
32	Budget restrictions on award/supplement award (i.e. minority supplement, equipment)?				
33	Is there a separate account cost center linked for the restricted funding?				
34	Indicate separate Account-CC-Fund for restricted budget items.				
35	Has rebudgeting occurred that requires sponsor approval?				
36>	Cost sharing?				
37>	Subawards?	Y			Review Subaward tabs to confirm 1st \$25K for each sub has been assessed F&A. If adj. needed, process NPEAR (if not for current period req adj in line 42) & incl. amount in line 23. Attach copy of final invoice for current budget period for all subawards.
38>	Multi-campus agreements? See 1198XX	N	Y		Review 1198XX tab to confirm final invoice has been received by EFM. If not, contact other campus for final invoice.
39	Program Income?	N	Y		If a separate expense account was used for Program Income, on the next line, col. D, specify which expense account. If not, provide a list of program income expenses on a separate sheet and specify which accounts they hit.
40	Program Income separate expense account				
41	Training Grant?	N	Y		Incl. 1) Trainee Exp. Wksht (see tab), 2) Statement of Appt (PHS 2271), 3) Termin. Notice (if applic.) 4) Form 10(s). If unallow. benefits are identified, provide copy of request submitted to payroll and incl. adj. amount in line 20 above.

This section deals with other matters that may affect the award such as terminations, budget restrictions, cost sharing, subawards, Multiple Campus Awards, program income and Training Grants.

Early Termination

Line 31: Indicate Y if the fund closeout is due to Early Termination of the award. If so, include the completed Relinquishment Statement submitted to the appropriate UCLA office with the Smart Closeout Packet submission to EFM.

Budget Restrictions

Line 32: Indicate Y if the award imposes restrictions on the use of funds to specific programs within the award.

Line 33: If there are restrictions on how the funds may be spent, indicate Y if there are separate FAUs established to monitor the expenditures of those restricted funds.

Line 34 : Provide the FAU/s used to record expenditures of the restricted funds.

Rebudgeting

Line 35: If rebudgeting has occurred that requires Sponsor approval, include the supporting documentation with the Smart Closeout Packet submission to EFM.

Cost Sharing

Line 36: If mandatory cost sharing is required, please complete the Cost Sharing Tab and attached the supporting spreadsheet that itemizes the expenditures cost shared. For further information, see the Cost Sharing Tab instructions.

Subawards

Line 37: If there are subawards, review the Sub Awards Tab and instructions. Ensure that the first \$25,000 for each subaward during the grant/project period of the award is assessed F&A, and classified as Object Code 7310. The remaining balance should be classified under Object Code 7300, and is exempt from F&A.

Multiple Campus Awards (MCA)

Line 38: If there are MCAs, review the 1198XX Tab and instructions. All MCAs will be reflected in the 1198XX account. Ensure that final invoices are received prior to close out, and included as backup documentation with the Smart Closeout Packet submission to EFM.

If the Auto Result is incorrect, put the correct Y/N answer in the white Override Results box.

Program Income

Line 39: If there is program income, please indicate Y.

If the Auto Result is incorrect, put the correct Y/N answer in the white Override Results box.

Line 40: If separate FAUs were used to record how the program income was spent, indicate the FAUs used. If not, attached a spreadsheet showing the itemized expenditures and the FAUs where they were recorded.

Training Grants

Line 41: If this award is a Training Grant, the system will generate various Training Grant Tabs that will show the Trainee Expense Worksheet, the Detail of the Expenses for Stipends, Tuition and Benefits, and the Allowable and Unallowable Benefits. Please review the Training Grant Tabs and the corresponding instructions.

If the Auto Result is incorrect, put the correct Y/N answer in the white Override Results box.

LINES 42-46 – Contact Information & Certification Generation

Line	Requirements	Auto Results	Override Results	\$ Amount	Instructions
42	Special instructions for EFM?		Y		Type your comments to EFM in the Notes to EFM section at the bottom of this form.
43	Fund Manager Name/Phone		Cathy Rujanurks	66287	
44	Dept Approver 1 (if applic.) Name/Phone		Adriana Centeno	47170	
45	Dept Approver 2 (if applic.) Name/Phone		Raellen Man	58112	
46	Did you complete the Pre-Closeout Checklist?		Y		Nice job!
47>	Double click to generate Certification Form				Fill out 43 to 45 first, so names appear on Certification Form.

NOTES to EFM:

Have a nice day!

Line 42: If there are special instructions or additional notes to the EFM Fund Manager that should be included, mark Y in the Override Results column, and include the comments in the Notes to EFM section below Line 47.

Line 43: Include name and phone number of the departmental Fund Manager.

Line 44: Include the name and phone number of Approver #1, if applicable.

Line 45: Include the name and phone number of Approver #2, if applicable.

Line 46: Indicate whether the Pre-Closeout Checklist has been completed.

Line 47: Once the Smart Closeout Packet is complete, and the figures have been finalized, double click on the Requirements field. A new Closeout Certification Tab will be generated within the Smart Closeout Packet. See the Closeout Certification chapter for additional information and instructions.


RUNNING DETAIL – All REPORTS

The Detail – All report can be used to obtain individual transaction details for the WARNING and/or UNALLOWABLE OBJECT CODE Tabs.

Run the Detail – All report from within either in the WARNING OBJECT CODES Tab or the UNALLOWABLE OBJECT CODE Tab within the Smart Closeout Packet. This will assure that the Detail – All report will automatically import into the Smart Closeout Packet for submission to EFM.

From the RAPID Project Quick Wins menu in Excel (or for David Geffen School of Medicine Users, run the report using DGSOM QDB), choose the Detail – All report, then click the Next button.

RAPID Project Quick Wins - Version Date: 3/25/2010



RAPID Project Quick Wins

Closeout Reports	ARRA Reports
Pre-Closeout Checklist (Recommended 2 months prior to fund end date) Smart Closeout Tool Summary - By Sub Expenses - Unallowable and Warning Object Codes Expenses - After End Date Remaining Encumbrances F&A Reconciliation Link Subawards/Subcontracts/Subgrants 1198XX (Inter-campus/Carryforward/STIP) Training Grant - Trainee Expense Worksheet Training Grant - Postdoc Allowable/Unallowable Benefits Training Grant Benefits Detail - Closed Detail - Open Detail - All	ARRA Linked Accounts by Hierarchy Code ARRA FTE Report

Writeups
Macros
Monthly Batch
Go to ADHOC
Cancel
< Back
Next >
Finish

Enter the fund number and Object Code* data, then click the Next button.

FAU for Detail - All

Enter the components of an FAU to report on. To enter multiple values, separate the values with commas. To specify all possible values, use an "*".

Account: *

CC: *

Fund: 31234 Find Accounts

Project: *

Non-Sal. Sub: Sub: *

Object: 4380

Source Code: *

Dept: *

Get Last FAU

Batch Processing

Load ☐ Collate Reports ☐ Detail reports on the same Sheet

☒ Convert FAU to upper case

Cancel < Back Next > Finish

*More than one Object Code can be run at one time by entering a comma and a space between each Object Code. Example: 4380, 4771, 4355. If the report is run in this manner, one additional step will need to be completed during the Sort Fields section (see below for instructions).

Enter the month and year of inception of the fund, and then click the Next button.

Date for Detail - All

MOST RECENT CLOSED LEDGER MONTH

MARCH, 2010

Enter a date on which to report.
Choose 'All' in order to get all available QDB data for your selected FAU.

EITHER select here

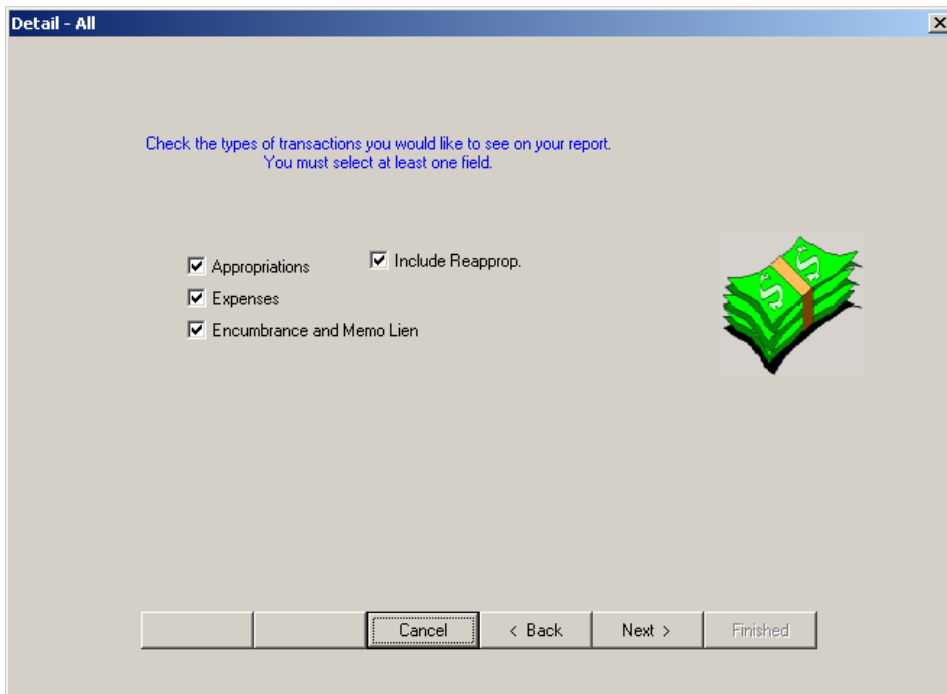
Since August 2006

OR here

☐ All

Cancel < Back Next > Finish


Click the Next button.



Detail - All

Check the types of transactions you would like to see on your report.
You must select at least one field.

☒ Appropriations ☒ Include Reapprop.
☒ Expenses
☒ Encumbrance and Memo Lien

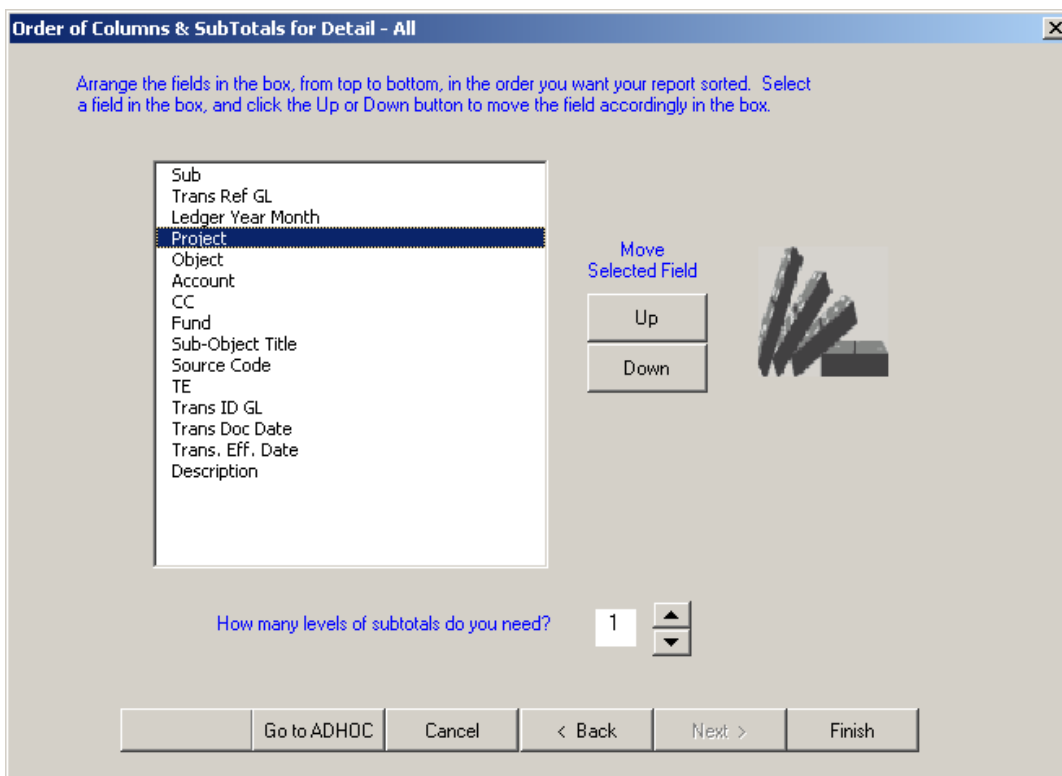


Buttons: [] [] [Cancel] [< Back] [Next >] [Finished]

For single Object Code runs, the default settings should be used to create a standardized spreadsheet .

For multiple Object Code runs, move the Object field to the top of the Sort box, by highlighting “Object” and using the Up button.

Click the Finish button.



Order of Columns & SubTotals for Detail - All

Arrange the fields in the box, from top to bottom, in the order you want your report sorted. Select a field in the box, and click the Up or Down button to move the field accordingly in the box.

Sub

Trans Ref GL

Ledger Year Month

Project

Object

Account

CC

Fund

Sub-Object Title

Source Code

TE

Trans ID GL

Trans Doc Date


Trans. Eff. Date

Description

Move Selected Field

Up

Down



How many levels of subtotals do you need? 1 [▲] [▼]

Buttons: [Go to ADHOC] [Cancel] [< Back] [Next >] [Finish]

The new Detail - All report will be imported into the Smart Closeout Packet.

GL: ALL-ALL-31234 Date: 04/09/2010																
Sub	Trans Ref GL	Ledger Year Month	Project	Object	Account	CC Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Description	Appropriation	Expense	Encumbrance and Memo Lien
03		200906		4380	441357	JB 31234	COMPUTING SUPPLIES OI		53	122501	7/2/09	6/30/2009	VENDOR REBATE ON FED		(61.66)	
03	1553NJC459	200907		4380	441357	JB 31234	COMPUTING SUPPLIES OI		41	780858	7/13/09	7/20/2009	CDWGOVINC PPT1358		55.99	
03	1553FJB558	200807		4380	441357	JB 31234	COMPUTING SUPPLIES OI		41	765847	7/1/08	7/11/2008	KSTDATAINC464037		3,083.16	
Sub 03														0.00	3,077.51	0.00
Sub Grand Total														0.00	3,077.51	0.00

See the WARNING and/or UNALLOWABLE OBJECT CODE Tab for further instructions. For any transactions that are unallowable, highlight the transaction in **YELLOW** to indicate that the transaction will be moved off the fund.

SUMMARY BY SUB Tab

Worksheet

CLOSING - SUMMARY REPORT BY SUB (INCEPTION TO DATE)										
Account/Fund:		All-All-31234 project: *			Budget Year(s):		08/01/07 To 07/31/08		4/27/10 3:45 PM	
Fund Name:		NIH U01 HL012345 BRUIN 07/08 26%			Project End Date:					
P.I.:					Recharge ID:					
Fund Mgr:					Overhead Rate:					

What data is contained in the SUMMARY BY SUB Tab?

- This worksheet is provided as a tool to assist EFM in the preparation of the Financial Status Report (FSR) to the sponsor, and to help track outstanding adjustments by Sub Code.
- The amounts listed in the Closed Approp. column **INCLUDE** carryforward amounts.

What do I do with this data?

- Include any **To Appear** adjustments, Action of Encumbrances, and F&A (9H Overhead) calculations that will affect the bottom line balance, as per instructions from the following Tabs:
 - WARNING OBJECT CODES
 - UNALLOWABLE OBJECT CODES
 - EXP. AFTER END
 - ADDIT'L ADJ
 - REMAINING ENCUMB.
 - F&A RECON (9H only)
 - SUBAWARDS – ALL YEARS (9H only - for subawards that were NOT Object Coded correctly)
 - TRAINEE EXPENSE WORKSHEET

- Once this worksheet has been completed with any pending **To Appear** adjustments, the amount listed in the **Total Project Balanced cell of the SUMMARY BY SUB Tab MUST match the amount listed in the Total Unobligated/Unexpended Balance in Line 26 of the Closeout Checklist.**

26	Total Unobligated/Unexpended Balance	The amount on this row must match amount in cell k24 of Summary by Sub.	33.58	Choose 1 of 3 options #27 or 29 or 30 by marking Y/N in col. D.
----	--------------------------------------	---	-------	---

- If the two amounts do not match, double check the figures to assure all adjustments have been accounted for in both the SUMMARY BY SUB Tab, and the Closeout Checklist.

David Geffen School of Medicine Financial Projection Module (FPM) Users Only

Fund Managers in the David Geffen School of Medicine can continue to use FPM to include **To Appear** adjustments. Using FPM will auto-populate the **To Appear** column. If using FPM, do the following:

- Run the DGSOM QDB Summary by Sub report (Closing Reports version) by itself (i.e. go back to the RAPID Projects Quick Wins menu, or use the SOM QDB, to run the Summary by Sub report {Closing Reports version} individually). Verify that the **To Appear** from FPM are included in the new Summary by Sub report.
NOTE: Make sure to use the DGSOM QDB when running the Summary by Sub report (Closing Reports version). Only the DGSOM version of the tool will pull from the "Closing To Appear" data entered in FPM.
- Delete the spreadsheet in the SUMMARY BY SUB Tab of the Smart Closeout Packet, but do NOT delete the actual Tab.
- Copy and paste the new version of the Summary by Sub created in step 1, into the blank SUMMARY BY SUB Tab.

MFNOA Tab

(MULTIPLE FUND NUMBER, ONE AWARD)

Information

MFNOA - 31329											
Report Date: 4/27/2010											
Institution No.	Seq.	Fund	Action Type	Project Title	PI Name	Sponsor	Sponsor Award No.	Budget Begin	Budget End	Project Begin	Project End
20082656	1	31329	RENEWAL	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY & MENTAL HEALTH	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	2 T32 MH019925	7/18/2008	6/30/2009	7/18/2008	6/30/2013
20082656	2	31329	MOD/AMEND	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY & MENTAL HEALTH	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	2 T32 MH019925	7/18/2008	6/30/2009	7/18/2008	6/30/2013
20082656	3	31606	CONTINUATIC	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY & MENTAL HEALTH	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925-12	7/1/2009	6/30/2010	7/18/2008	6/30/2013
Other associated fund numbers - NIH - For your information only.											
Disregard any info that seems irrelevant. Data may not be all inclusive.											
Institution No.	Seq.	Fund	Action Type	Project Title	PI Name	Sponsor	Sponsor Award No.	Budget Begin	Budget End	Project Begin	Project End
013160-001	1	30483	RENEWAL	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL RAY	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	2 T32 MH019925	7/1/2003	6/30/2004	7/1/2003	6/30/2008
013160-001	2	30101	CONTINUATIC	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL RAY	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925	7/1/2004	6/30/2005	7/1/2003	6/30/2008
013160-001	3	30101	MOD/AMEND	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL RAY	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925	7/1/2004	6/30/2005	7/1/2003	6/30/2008
013160-001	4	30724	CONTINUATIC	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925	7/1/2005	6/30/2006	7/1/2003	6/30/2008
013160-001	5	30965	CONTINUATIC	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925	7/1/2006	6/30/2007	7/1/2003	6/30/2008
013160-001	6	31138	CONTINUATIC	POST-GRADUATE TRAINING PROGRAM IN PSYCHONEUROIMMUNOLOGY AND MENTAL DISORDERS	IRWIN,MICHAEL	NIH/NATIONAL INSTITUTE OF MENTAL HEALTH	5 T32 MH019925	7/1/2007	6/30/2008	7/1/2003	6/30/2008

What data is contained in the MFNOA Tab?

- The MFNOA Tab provides a list of all fund numbers (current and previous) associated with the award.
- The columns of the MFNOA Tab are as follows:
 - Institution No.** – Award number assigned by the Office of Research Administration upon department submission of proposal to OCGA.
 - Sequence Number** – Sequence number assigned by EFM.
 - Project Title** – Title of the award.
 - PI Name** – Name of Principal Investigator (PI)
 - Sponsor** – Name of Sponsor.
 - Sponsor Award Number** – Sponsor assigned award number.
 - Budget Begin Date** – Start date of budget period.
 - Budget End Date** – End date of budget period.
 - Project Begin Date** – Start date of project.
 - Project End Date** – End date of project.

What do I do with this data?

- If there are previous year's fund numbers associated with this award, verify previous funds have been closed (i.e. Y'd in the OASIS FS table), and no balances remain on the General Ledger. Verify that the balances also match the amounts listed in **Lines 9-13 of the Closeout Checklist**.

9>	Are there prior year funds linked to this award?	Y			
10	Prior Year Operating Balance - Yr 1	8/15/2004 - 7/31/2005, 29507		0.00	
11	Prior Year Operating Balance - Yr 2	8/1/2005 - 7/31/2006, 30835		0.00	
12	Prior Year Operating Balance - Yr 3	8/1/2006 - 7/31/2007, 30974		0.00	
13	Prior Year Operating Balance - Yr 4				

NOTE: For lines 10-13 of the Closeout Checklist, if the cell shows "Recycled Fund" instead of a balance, it indicates that the fund number for that year has been assigned to another project, and the line can be ignored.

- If there are balances in the previous fund/s, analyze and make the necessary adjustments to zero out the balance. Otherwise, contact EFM to prepare a revised report.
- If there are no other fund numbers associated with this award, other than the current fund, ignore this Tab.
- In some instances, the report may provide an additional section entitled, "Other associated fund numbers – NIH". This information is provided for reference only.



Hints & Tips

- Prior to closing the current year, make sure all prior year's funds of the award have a **ZERO** ledger balance.

APPROP (APPROPRIATION) & FINANCIAL Tab

i Information

Approp & Financial - 58605										
Report Date: 3/30/2010										
LYM	Account	CC	Fund	Approp.	Financial	Balance	Current F&A Base Code	F&A Base Code Description	Current F&A Rat	STIP Fund Notation
201003	119800		58605	0.00	2,321.19	(2,321.19)				
201003	258000		58605	250,000.00	125,000.00	125,000.00				
201003	445970	JN	58605	250,000.00	258,611.77	(8,611.77)	B	TDC - Total Direct Costs (with specified exception)	12.00	A

What data is contained in the APPROP & FINANCIAL Tab?

- The APPROP & FINANCIAL Tab provides the Inception-to-Date Appropriation and Financial amounts for each Revenue and Expenditure account linked to the fund. This report also provides the current [F&A Base Code](#) , F&A Rate, and [STIP](#) income code associated with each expense account.
- The column descriptions are as follows:
 1. **LYM** – Provides the ledger, year and month from which the report data was generated.
 2. **Account** – Used to group financial transactions of UCLA departments or major activities within departments.
 3. **CC (Cost Center)** – Subdivides accounts for specific purposes. For contract and grant funds, the cost center usually represents the PI's name/initials.
 4. **Fund** - 5-digit number that indicates the source of funds. Each discrete award requires its own fund number in order to adequately track and report expenditures.
 5. **Approp. (Appropriation)** - Inception-to-date appropriation balance as of the LYM. The Appropriation field contains transaction amounts that have been appropriated or budgeted for a particular Sub-Object.
 6. **Financial** - Inception-to-date realized revenue and actual expenditure balance as of the LYM.
 7. **Balance** – Total appropriations less the total expenditures for each Account/CC linked to the fund.
 8. **Current F&A (Facilities & Administration) Base Code** – Assigned to a contract and grant project to identify expenditures for which F&A should be assessed.
 9. **F&A Base Code Description** – Description of the expense group for which the F&A rate is to be applied (e.g. TDC-Total Direct Cost, MTDC-Modified Total Direct Cost).
 10. **Current F&A Rate** – Rate at which F&A costs are assessed.
 11. **STIP Fund Notation** – Code assigned in the Financial System fund table to designate disposition of interest income earned, if any. The three STIP codes are:
 - A:** STIP income earned is to be returned to Sponsor.
 - B:** STIP income earned is to be used for the project.
 - C:** STIP is not designated in award terms and will be placed in Chancellor's interest bearing account.

What do I do with this data?

Verify that the appropriations match the Sponsor award documentation.

- Verify that the current [F&A Base Code](#) and F&A Rate are correct according to the Award Synopsis and Sponsor award documentation.
 - Contact the [EFM Fund Manager](#) for corrections to the Current F&A Base Code, F&A Rate or STIP Fund Notation (See 1198XX chapter for further information on STIP Fund Notation)
 - Review the F&A Recon Tab and proceed with instructions.



WARNING

Changes to F&A Base, F&A Code or STIP Fund Notation may impact the overall fund balance.

Restricted Funds

- EFM will require the balance of restricted funds, if any, as indicated in **Lines 33 and 34 of the Closeout Checklist**.

33	Is there a separate account cost center linked for the restricted funding?		Y		Provide FAU in col D of next row.
34	Indicate separate Account-CC-Fund for restricted budget items.		441357-AF-58605		

- If a separate Account/CC was designated to record restricted expenditures, this Tab will indicate the balances of that FAU.
 - On **Line 34 of the Closeout Checklist**, indicate the FAU used for restricted funds.
- If a separate Account/CC was NOT established for restricted funds, include a spreadsheet of the restricted funds within the Smart Closeout Packet, identifying the FAU/s used to record restricted expenditures and the balance, if any.



BEST PRACTICE

Link a separate Account/CC to the fund in order to record restricted appropriations and expenditures, rather than use the primary Account/CC. This allows for easier reporting, accounting, and closing of the restricted monies.



Hints & Tips

- Reconciliation and monitoring of activities in the 1198XX account on a monthly basis is highly recommended.
- **IMPORTANT:** Work with OCGA and EFM to establish a separate Account/CC linked to the fund, to assign different F&A rates if warranted by the award/Sponsor.

WARNING OBJECT CODES Tab

Findings

OBJECT CODES - UNALLOWABLE & WARNING: ALL-ALL-31234 AS OF MARCH 2010 (ITD) Date: 03/23/2010									
Non-Payroll Object Codes - Warning List									
Obj#	Sub-Object Title	Su#	Account	C	Fund	ITD Financial	To Appea	Justification Comment	
4007	TECHNOLOGY INFRASTRUCTURE FEE	03	441357	JB	31234	665.06		TIF is allowable on this NIH award.	
Object 4007						665.06			
4380	COMPUTING SUPPLIES OR HARDWARE	03	441357	JB	31234	128.09		1553NME00, \$32.54, was for general purpose computer supply & therefore,	
Object 4380						128.09	(32.54)	unallowable under OMB A-21 . JE requested on Journal Tab. Balance of \$95.55 (1553NME264) was for statistical analysis software related to project.	
6010	PRINTING OF OFFICE SUPPLIES	03	441357	JB	31234	27.06		Order was for printing of PI's business cards, & therefore	
Object 6010						27.06	(27.06)	unallowable under OMB A-21 . JE requested on Journal Tab	
Object Grand Total						793.15	(59.60)		

What data is contained in the WARNING OBJECT CODES Tab?

- The WARNING OBJECT CODES Tab provides a list of Warning Object Code transactions charged to the FAU/fund.
- The Warning Object Codes are based on General Accounting's [Non-Payroll Object Codes – Warning List](#).
- The amount listed under the ITD (Incept-to-Date) Financial column represents the total amount charged to the FAU/fund for each Object Code listed. This total may be comprised of one or many individual transactions. In order to view the detailed transactions for a particular Object Code, run a **Detail-All** report (see chapter on running Detail-All reports within this user guide).

What do I do with this data?

- Review each transaction listed on the spreadsheet to determine if the transaction is allowable based on Sponsor guidelines and approved budget.
- Detail-All report** - Because the Warning Object Code report is based on Object Code summary amounts, it might be necessary to review the individual detailed transactions that comprise the Object Code summary. See the **Running Detail-All Reports** chapter of this User Guide for further instructions.
- If it is determined that the transaction is **allowable**, provide a justification stating the benefit of the transaction/s to the project in the Justification Comment column.
 - It may be necessary to request an appropriate justification from the PI.
 - Add lines to the spreadsheet, as necessary, to accommodate justifications.



REMINDER

Approval of transaction/justification by EFM will be required.

- If it is determined that the transaction is **unallowable**, process a [NPEAR](#) to move the transaction to an appropriate FAU. If the transaction is too old (i.e. older than current fiscal year + 2 prior fiscal years) to process via NPEAR, complete a Journal Entry (see JOURNAL Tab for additional information and instructions).

- **NPEARs**, take the following steps:
 1. Process the NPEAR/s.
 2. Wait one business day* and then run the Smart Closeout Tool again. The NPEAR'd transactions should no longer appear on this report. The NPEAR amounts will be incorporated into the Total Expenditures amount on **Line 15 of the Closeout Checklist**.

15>	Total expenditures on current fund	3,345,893.43	3,345,893.43	If training grant, see special instructions.
-----	------------------------------------	--------------	--------------	--

*Unless the transaction is older than 120 days and *TO* another contract or grant fund. In this case, wait to rerun the Smart Closeout Tool until EFM has approved the cost transfer for processing.

- **Journal Entries (JEs)** , take the following steps:
 1. Include the transactions on the **JOURNAL & JOURNAL EXPL. Tabs**.
 2. Include the JE amount in the **To Appear column** (highlighted yellow) of the **WARNING OBJECT CODES Tab**.
 3. Enter the amount in the **SUMMARY BY SUB Tab** under the **To Appear column** (also highlighted yellow) for the appropriate Sub Code.
 4. Enter the total amount of Unallowable Object Code Journal Entries as an adjustment in **Line 16 of the Closeout Checklist**.

16>	Expenditures on warning object codes?	Y	(59.60)	Provide justification for any expenses that will remain on fund in Warning tab. If any expenses will be removed enter the adjustment amount in column E.
-----	---------------------------------------	---	---------	--

5. Include any backup documentation with the Smart Closeout Packet submission to EFM.



REMINDER

- If the original transaction is a DEBIT, then the **To Appear** amount should be a CREDIT, and vice versa.
- Journal Entries, NPEARs, and UPAYs older than 120 days from original transaction date, or 90 days after fund end date, will require exceptional justification and approval from EFM.

What if the spreadsheet is blank?

- If the WARNING OBJECT CODE Tab is blank, it means there were no Warning Object Code transactions found for this FAU/fund.
- Ignore this tab.



WARNING

Transactions **MAY** appear in more than one Tab. Example: a Warning Object Code that hits the General Ledger after the fund expiration date will appear on both the WARNING OBJECT CODE Tab and the EXP. AFTER END Tab. If a cost transfer needs to be processed to remove the transaction from the fund, be sure to only account for the transaction **ONCE**.



Hints & Tips

- Do not wait for closing to run the [Non-Payroll Object Code – Warning List](#). Run the report periodically throughout the life of the award. Correct any findings at that time.
- The Smart Closeout Tool only pulls object codes contained in the [Non-Payroll Object Codes – Warning List](#). ALL transactions, including payroll, should be reviewed and reconciled on a monthly basis against the approved budget and sponsor guidelines to determine if allowable and applicable.

UNALLOWABLE OBJECT CODES Tab

Findings

OBJECT CODES - UNALLOWABLE & WARNING: ALL-ALL-31234 AS OF MARCH 2010 (ITD) Date: 03/19/2010							To Appear	Justification Comment
Non-Payroll Object Code - Unallowable List								
Obj#	Sub-Object Title	Su	Account	C	Fund	ITD Financial		
3495	Security/Safety Services	03	441357	JB	31234	152.00		Incorrect Object Code. S/B 3455. JE
3495 Total						152.00		requested on Journal Tab. Object Code change
Grand Total						152.00		only. No affect to overall \$ amounts.

What data is contained in the UNALLOWABLE OBJECT CODES Tab?

- The UNALLOWABLE OBJECT CODES Tab provides a list of Object Codes that are generally not allowed for contract and grant funds, but were charged to the FAU/fund.
- The Unallowable Object Codes are based on General Accounting's [Non-Payroll Object Codes – Unallowable List](#).
- The amount listed under the ITD (Incept to Date) Financial column represents the total amount charged to the FAU/fund for each Object Code listed. This total may be comprised of one or many individual transactions. In order to view the detailed transactions for a particular Object Code, run a **Detail-All** report (see chapter on running Detail-All reports within this user guide).

What do I do with this data?

- Review each transaction listed on the spreadsheet to determine if the transaction is allowable based on Sponsor guidelines and approved budget.
- Detail-All** report: Because the Unallowable Object Code report is based on Object Code summary amounts, it may be necessary to review the individual detailed transactions that comprise the Object Code summary. See the **Running Detail-All Reports** chapter of this User Guide for further instructions.
- If it is determined that the transaction is **allowable**, provide a justification stating the benefit of the transaction/s to the project in the Justification Comment column.
 - You may need to request an appropriate justification from the PI.
 - Add lines to the spreadsheet, as necessary, to accommodate the justifications.



REMINDER

Approval of transaction/justification by EFM will be required.

- If it is determined that the transaction is **unallowable**, process a [NPEAR](#) to move the transaction to an appropriate FAU. If the transaction is too old (i.e. greater than current fiscal year + 2 prior fiscal years) to process via NPEAR, complete a Journal Entry (see JOURNAL Tab for additional information and instructions).
 - NPEARs**, take the following steps:
 - Process the NPEAR/s.
 - Wait one business day* and then run the Smart Closeout Tool again. The NPEAR'd transactions should no longer appear on this report. The NPEAR amount will be incorporated into the Total Expenditures amount in **Line 15 of the Closeout Checklist**.

15>	Total expenditures on current fund	3,345,893.43	3,345,893.43	If training grant, see special instructions.
-----	------------------------------------	--------------	--------------	--

*Unless transaction is older than 120 days and *TO* another contract or grant fund. In this case, wait to rerun the Smart Closeout Tool until EFM has approved the cost transfer for processing.

- **Journal Entries (JE)**, take the following steps:
 1. Include the transactions on the **JOURNAL & JOURNAL EXPL. Tabs**.
 2. Include the JE amount in the **To Appear column** (highlighted yellow) of the Unallowable Object Code Tab.
 3. Enter the amount in the **Summary BY SUB Tab** under the **To Appear column** (also highlighted yellow) for the appropriate Sub Code.
 4. Enter the total amount of Unallowable Object Code Journal Entries as an adjustment in **Line 17 of the Closeout Checklist**.

17>	Unallowable object codes adjustments?	Y	0.00	Provide justification for any expenses that will remain on fund in Unallowable tab. If any expenses will be removed enter the adjustment amount in column E.
-----	---------------------------------------	---	------	--

5. Include any backup documentation with the Smart Closeout packet submission to EFM.



REMINDERS

- If the original transaction is a DEBIT, then the **To Appear** amount should be a CREDIT, and vice versa.
- Journal Entries, NPEARs, and UPAYs older than 120 days from original transaction date, or 90 days after fund end date, will require exceptional justification and approval from EFM.

What if the spreadsheet is blank?

- If the UNALLOWABLE OBJECT CODES Tab is blank, it means there were no Unallowable Object Codes found on this FAU/fund.
- Ignore this tab.



WARNING

Transactions MAY appear in more than one Tab. Example: an Unallowable Object Code that hit the General Ledger after the fund expiration date will appear on both the UNALLOWABLE OBJECT CODE Tab and the EXP. AFTER END Tab. If a cost transfers needs to be processed to remove the transaction from the fund, be sure to only account for the credit ONCE.



Hints & Tips

- Do not wait until closing to run the [Non-Payroll Object Code – Unallowable List](#). Run the report periodically throughout the life of the award. Correct any findings at that time.
- The Smart Closeout Tool only pulls for Object Codes contained in the [Non-Payroll Object Codes – Unallowable List](#). ALL transactions, including payroll, should be reviewed and reconciled on a monthly basis against the approved budget and Sponsor guidelines to determine if allowable and applicable.

EXP. AFTER END (Expenses After End Date) Tab

Findings

GL: ALL-ALL-30976 SINCE JULY 2009 Date: 03/22/2010																	
		Ledger Year							Trans ID	Trans	Trans. Eff.						
Trans Ref GL	Sub	Month	Object	Account	CC	Fund	Sub-Object Title	TE	GL	Doc Date	Date	Description	Expense	To Appear	Justification		
	03	200907	3400	441357	JB	31234	LABORATORY TESTING	59	01R080	8/5/09	7/31/2009	CLINICAL LABS	607.43		Checked w/ Clin Labs. Srvs for July 2009. See attached Invoice.		
Trans Ref GL													607.43				
1553NKF070	03	200907	4630	441357	JB	31234	LAB/SHOP INSTRUMENTS	41	780548	2/17/09	7/13/2009	BIORADLABISL1111508	585.42		Trans Doc Date is 2/17/09. Items recvd on 02/25/09		
Trans Ref GL 1553NKF070													585.42				
1580NKM145	03	200907	4355	441357	JB	31234	CHEMICALS AND COMPC	41	780371	6/30/09	7/8/2009	JACKSONIMM601070	672.87		Trans Doc Date is 6/30/09. Items will be used for cont fund 34321		
Trans Ref GL 1580NKM145													672.87				
Trans Ref GL Grand Total													1,865.72				

What data is contained in the EXP. AFTER END Tab?

- The EXP. AFTER END Tab provides a list of **non-payroll expenses** charged to the FAU/fund after the fund end date.
- The expenses after the end date data in this report is based on the Ledger Year/Month.
- In cases where a cost transfer has already been processed, and the Trans Ref GL is the same for both the credit and the debit lines (e.g. BruinBuy purchase orders), and the 2 lines zero each other out, these transactions will NOT appear in this report.
- For cost transfers where there is not a matching Trans Ref GL (e.g. Recharges), both the debit and the credit lines will appear in this report. Please make a note in the Justification column that the 2 lines zero each other out.

What do I do with this data?

- Review each transaction listed on spreadsheet to determine if the transaction is allowable based on Sponsor guidelines and approved budget.
- If it is determined that the transaction is **allowable**, provide a justification stating the benefit of the transaction to the project in the Justification Comment column.
 - To determine allowability, it may be necessary to review the BruinBuy order dates, packing slip receipt dates, and/or check with the UCLA recharge service center for original service/order date/receipt date.
 - Document the files for any purchases against contract or grant funds which are: 90 days prior to the final expiration date of the contract or grant for equipment items, or 30 days prior to such date for supply items.
- If it is determined that the transaction is **unallowable**, process a [NPEAR](#) to move the transaction to an appropriate FAU. If the transaction is too old (i.e. older than the current fiscal year + 2 prior fiscal years) to process via NPEAR, complete a Journal Entry (see JOURNAL Tab for additional information and instructions).
 - NPEARs**, take the following steps:
 - Process the NPEAR/s.
 - Wait one business day*, and then run the Smart Closeout Packet again. The NPEAR'd transactions should no longer appear on this report. The NPEAR amount will be incorporated into the Total Expenditures amount **on Line 15 of the Closeout Checklist**.

15>	Total expenditures on current fund	3,345,893.43	3,345,893.43	If training grant, see special instructions.
-----	------------------------------------	--------------	--------------	--

*Unless the transaction is older than 120 days and *TO* another contract or grant fund. In this case, wait to run the Smart Closeout Tool until EFM has approved the cost transfer for processing.

- **Journal Entries (JEs)** , take the following steps:
 1. Include the transactions on the **JOURNAL & JOURNAL EXPL. Tabs.**
 2. Include the JE amount in the **To Appear** column (highlighted yellow) of the EXP. AFTER END Tab.
 3. Enter the amount in the **SUMMARY BY SUB Tab** under the **To Appear** column (also highlighted yellow) for the appropriate Sub Code.
 4. Enter the total amount of Exp. After End Journal Entries as an adjustment in **Line 18 of the Closeout Checklist.**

18>	Expenses outside project period adjustments?	Y	0.00	Provide justification for any expenses that will remain on fund in Exp. After End Date tab. If any expenses will be removed enter the adjustment amount in column E.
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5. Include any backup documentation with the Smart Closeout Packet submission to EFM.



REMINDER

If the original transaction is a DEBIT, then the **To Appear** amount should be a CREDIT, and vice versa.

What if the spreadsheet is blank?

- If the EXP. AFTER END Tab is blank, it means there are currently no non-payroll expenses charged to this FAU/fund after the end date.
- Ignore this tab.



WARNING


Transactions **MAY** appear in more than one Tab. Example: an Unallowable Object Code that hit the General Ledger after the fund expiration date will appear on both the UNALLOWABLE OBJECT CODE Tab and the EXP. AFTER END Tab. If a cost transfer needs to be processed to remove the transaction from the fund, be sure to only account for the credit **ONCE**.



Hints & Tips

- This report provides data on Non-Payroll transactions **ONLY**. **Review Payroll transactions to ensure that any Payroll expenses that hit after the end date are allowable.**
- Review any transactions that may have hit the fund **PRIOR** to the begin date as well. If **pre-spending** is allowable as per Sponsor guidelines/prior approval, review transactions that hit prior to the approved pre-spending date.

ADDIT'L ADJ (ADDITIONAL ADJUSTMENTS) Tab

 Findings

Date: **02/14/10**

Additional Adjustments

Detail Direct Costs - for fund: **31234**

Account	CC	Sub	Description	To Appear
441345	JB	00	UPAY for J. Bruin (Salary after end date)	(2,348.00)
441345	JB	06	UPAY for J. Bruin (Benefits)	(913.21)
441345	JB	03	TIF	(40.75)
441345	JB	05	Travel for Dr. Cruise – Travel taken in 07/2009	143.77
441345	JB	07	Release encumbrance for USC Subaward	(1.00)
TOTAL				(3,159.19)

What data is contained in the ADDIT'L ADJ Tab?

- The ADDIT'L ADJ Tab is a blank Excel template.
- The template is provided so the Fund Manager can manually enter transactions that meet all of the following criteria:
 - Transaction does not appear on the current open or closed ledger.
 - Transaction should be charged to the FAU/fund prior to closing.
 - Transaction is NOT accounted for in any other Tab within the Smart Closeout Packet.
- In the example above, the data contained within the blue boxes were entered manually.
- **Examples of Additional Adjustments are:**
 - Payroll Expense Transfers (UPAYs) processed, but have not hit the current month's ledger.



REMINDER

When moving payroll transactions, account for applicable TIF and insurance/liability as well.

- Release of subaward encumbrances pending Campus Purchasing action.
- Journal Entry requests submitted to EFM via the JOURNAL Tab, that are not accounted for in any other Tab.
- Travel Express transactions processed, but have not hit the current month's ledger.
- NPEARs, TOFs, and BruinBuy Change/Cancel Orders should not be listed as **To Appear**. Instead, these transactions should be processed by the Fund Manager immediately.



Best Practice

Process NPEARs, TOFs, and BruinBuy Change/Cancel Orders. Wait one business day*, then rerun the Smart Closeout Tool. These transactions should no longer appear on the Tabs, and the amounts will instead be incorporated into the Total Expenditures amount in **Line 15 of the Closeout Checklist**.

15>	Total expenditures on current fund	3,345,893.43	3,345,893.43	If training grant, see special instructions.
-----	------------------------------------	--------------	--------------	--

*Unless the transaction is older than 120 days and *TO* another contract or grant fund. In this case, wait to rerun the Smart Closeout Tool until EFM has approved the cost transfer for processing.

What do I do with this data?

- Review each transaction manually entered on the spreadsheet, and ensure action has *already* been taken to process the debits/credits – i.e. UPAY has been processed, [Subaward Checklist](#) faxed to OCGA/Purchasing, etc.
 - Create a row to reflect the TOTAL Additional Adjustments, including a formula to sum the lines. See example above.
 - SUMMARY BY SUB Tab** - Enter the amount under the **To Appear** column for the appropriate Sub Code.
 - Closeout Checklist** - Enter “Y” in column D, and enter the total amount of Additional Adjustments in **Line 20**.

20>	Additional Adjustments +/- (direct costs only)		Y	(3,159.19)	Complete Addit'l Adjustments tab and enter total amount in column E.
-----	--	--	---	------------	--

- Do NOT include F&A costs in this spreadsheet, as F&A will be manually calculated separately in **Line 23 of the Closeout Checklist**.

23	F&A calculation for line 22			6.93	Calculate F&A for above adj. subject to F&A and enter in col. E.
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- Include any backup documentation (e.g. copies of UPAYs) with the Smart Closeout Packet submission to EFM.

David Geffen School of Medicine Financial Projection Module (FPM) Users Only

Fund Managers in the David Geffen School of Medicine can continue to use FPM to include **To Appear** adjustments. See Summary by Sub for special instructions.



Hints & Tips

- Process all expenses and cost adjustments, including F&A Reconciliation, within the budget period. This will increase the efficiency of the close out process.

REMAINING ENCUMB. Tab

Findings

GL: ALL-ALL-31559 Date: 04/09/2010														
Trans Ref G	Sul	Ledger Year	Month	Proj	Obj	Account	Fund	Sub-Object Title	Trans ID	Trans Doc Da	Trans. Eff. Date	Description	Encumbrance and Memo Lien	Action on Encumbrance
1565NMH645	03	201004			4630	441234	JB 31234	LAB/SHOP INSTRUMENTS EN	NMH645	4/6/10	4/6/2010	JULE INC	790.20	
Trans Ref GL 1565NMH645													790.20	790.20
1565GHB474	07	200907	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	7/20/09	7/20/2009	UNIVERSITY OF SOUT	1.00	Full invoice
1565GHB474	07	200908	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	8/3/2009	UNIVERSITY OF SOUT	95,940.00	Cancel order
1565GHB474	07	200909	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	9/2/2009	UNIVERSITY OF SOUT	(3,405.07)	Change order
1565GHB474	07	200909	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	9/29/2009	UNIVERSITY OF SOUT	(2,338.53)	Full invoice
1565GHB474	07	200911	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	11/9/2009	UNIVERSITY OF SOUT	(8,090.76)	Partial invoice
1565GHB474	07	201001	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	1/8/2010	UNIVERSITY OF SOUT	(16,858.95)	Unliq. Oblig.
1565GHB474	07	201002	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	2/9/2010	UNIVERSITY OF SOUT	(5,729.43)	
1565GHB474	07	201003	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	3/4/2010	UNIVERSITY OF SOUT	(3,120.57)	
1565GHB474	07	201003	USC		7300	441234	JB 31234	SUBCONTRACTS > \$25K EN	GHB474	8/3/09	3/31/2010	UNIVERSITY OF SOUT	(4,977.11)	
Trans Ref GL 1565GHB474													51,420.58	Change order
1565NMA191	03	200909			4630	441234	JB 31234	LAB/SHOP INSTRUMENTS EN	NMA191	9/22/09	9/22/2009	FISHER SCIENTIFIC	154.03	
1565NMA191	03	200909			4630	441234	JB 31234	LAB/SHOP INSTRUMENTS EN	NMA191	9/22/09	9/25/2009	FISHER SCIENTIFIC	(139.03)	
Trans Ref GL 1565NMA191													15.00	Cancel order
1565NMA310	03	200911			4630	441234	JB 31234	LAB/SHOP INSTRUMENTS EN	NMA310	11/18/09	11/18/2009	DENVILLE SCIENTIFIC	315.53	
Trans Ref GL 1565NMA310													315.53	143.43
Trans Ref GL Grand Total													52,541.31	933.63

What data is contained in the REMAINING ENCUMB. Tab?

- The REMAINING ENCUMB. Tab reflects all encumbrance activity for the current open ledger on the FAU/fund **except** transactions with a zero net effect.
 - Example of a zero net effect encumbrance transaction: A Purchase Order (PO) for \$100 (debit) and a payment of the invoice processed by A/P for \$100 (credit) during the *current/open* ledger month. Therefore the net affect is a \$0 balance remaining for the PO. This transaction will NOT appear on the REMAINING ENCUMB. Tab.



Warning

Open Travel Express transactions will **not** be reflected in the REMAINING ENCUMB. Tab because, while still pending, they are not linked to the UCLA Financial System. Be sure to follow up on travel and/or entertainment expenses separately.



Best Practice

Process all BruinBuy Cancel (X-out) and Change Order transactions and rerun the Smart Closeout Tool the next business day and confirm those transactions are no longer reflected on the REMAINING ENCUMB. Tab.

What do I do with this data?

- Review each transaction to determine allowability based on Sponsor guidelines and approved budget.
- Choose one of the “Action on Encumbrances” options from the drop down in column R for each Trans Ref GL transaction:
 - Cancel Order
 - Remaining encumbrance is **not applicable** and/or will **not** be charged to this project.
 - A Cancel Order (X-out) will be processed via BruinBuy to release the entire remaining encumbrance.
 - No other action is required for this transaction.
 - Change Order
 - Remaining encumbrance is **not applicable** and/or will **not** be charged to this project.
 - A Change Order will be processed via BruinBuy to transfer the order to an appropriate FAU, and release the remaining encumbrance from this FAU.
 - No other action is required for this transaction.
 - Full Invoice
 - The **entire** remaining encumbrance **is applicable** and the full amount is expected to hit the next closed ledger.
 - Follow up on payment with the Departmental Purchasing Coordinator, vendor, and/or Accounts Payable.
 - Obtain a copy of the invoice and include with the Smart Closeout Packet submission to EFM.
 - If the amount in BruinBuy and the vendor’s invoice do not match, process a Change Order in BruinBuy to reflect the invoice amount. Re-run the Smart Closeout Tool the next business day so the updated amount is reflected.
 - **To Appear** column (on this tab) - Enter the debit amount that will post as a result of the Full Invoice.
 - Partial Invoice
 - **Part** of the remaining encumbrance **is applicable** and the partial amount is expected to hit the next closed ledger.
 - Follow up on payment with the Departmental Purchasing Coordinator, vendor, and/or Accounts Payable.
 - Obtain a copy of the invoice and include with the Smart Closeout Packet submission to EFM.
 - Process Change Order(s) in BruinBuy to split the transaction(s) to reflect the invoice amount that will be affect *this* fund/FAU and move the remaining encumbrance to the appropriate other FAU. Re-run the Smart Closeout Tool the next business day so the updated amount is reflected.
 - **To Appear** column (on this tab) - Enter the debit amount that will post as a result of the Partial Invoice.
 - Unliq. Oblig.
 - Unliquidated Obligations are obligations that are incurred but not paid. Specifically, Unliquidated Obligations are those that are reported to the federal sponsor on Line K of the Financial Status Report (FSR). Examples include equipment fabrications and trainee liens against Training Grants.
 - Include any backup documentation (i.e. copies of vendor invoices) with the Smart Closeout Packet submission to EFM.
- **Closeout Checklist** - Enter the total amount of encumbrance debits in **Line 21 of the Closeout Checklist**.

21>	Remaining Encumbrances?	Y		933.63	Enter amount from To Appear column of Remaining Encumb tab in column E of this row. If training grant, see special instructions.
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- **SUMMARY BY SUB Tab** – instructions for non-training grants (TG) only. For Training Grants, see specific TG Tabs.
 - See below for screen shot.
 - Column 6 – Zero out **ALL** the Open Encumbrances and Memo Liens in Column 5 by listing the opposite/negative amount for each sub in Column 6.
 - Column 7 – Enter the sum of all transactions under the yellow **To Appear** column from the REMAINING ENCUMB. Tab, split into the appropriate Sub Codes.
 - Manually calculate the appropriate F&A associated with the direct cost **To Appear** transactions, and enter into Sub 9H in column 7.

		1	2	3	4	5	6	7	8	
	Sub	Closed Approp. ITD (03/10)	Closed Expenses ITD (03/10)	Open Approp.	Open Expenses	Open Encumbr. & Memo Lien	Action on Encumbrances To 06/30/10	To Appear	Cumulative Exp to be Reported Cols 2+4+7	Projected Balance Cols 1-2+3-4-5-6-7
00	Salaries-Academic	311,239.00	352,436.42						352,436.42	(41,197.42)
01	Salaries-Staff								0.00	0.00
02	Career Salaries-General Assistance	27,473.00	84,412.38						84,412.38	(56,939.38)
06	Employee Benefits	67,044.00	105,465.08						105,465.08	(38,421.08)
03	Supplies & Expense	71,196.18	87,011.42			2,030.63	(2,030.63)	933.63	87,945.05	(16,748.87)
04	Equipment								0.00	0.00
05	Special Items	3,000.00	1,410.21						1,410.21	1,589.79
07	Special Items	95,940.00	44,520.42			51,420.58	(51,420.58)		44,520.42	51,419.58
08	Unallocated	481,004.00	0.00						0.00	481,004.00
09	Recharge								0.00	0.00
Total Direct		1,056,896.18	675,255.93	0.00	0.00	53,451.21	(53,451.21)	933.63	676,189.56	380,706.62
9H	Overhead	518,916.82	340,597.38	0.00	509.54			504.16	341,611.08	177,305.74
Total		1,575,813.00	1,015,853.31	0.00	509.54	53,451.21	(53,451.21)	1,437.79	1,017,800.64	558,012.36

What if the spreadsheet is blank?

- If the REMAINING ENCUMB. Tab is blank, it means there are no open encumbrances found for this FAU/fund.
- Ignore this tab.




Hints & Tips

- Do not wait for closing to run the Remaining Encumbrances report. Run the report regularly throughout the life of the award. Correct any findings at that time.
- Monthly reconciliation of open encumbrances with Trans Doc Dates over a few months old will help prevent issues during fund closure.
- If a Purchase Order is already released/closed in BruinBuy but still shows up on the Remaining Encumbrances report, follow the [General Accounting instructions](#).
- Document the files for any purchases against contract or grant funds which are: 90 days prior to the final expiration date of the contract or grant for equipment items, or 30 days prior to such date for supply items.

F&A RECON Tab

(Facilities & Administration Reconciliation)

 Findings

F&A Adjustment – 31234

Report Date - 2/14/2010

This tool expedites the F&A reconciliation process for standard rate structures.

If unique rate agreements are needed, you will get a message with instructions when you run this report.

Fiscal Year 09-10

Total Direct Expenses 147,778.90

Exemptions

5800:SPACE RENTAL/LEASE OFF-CAMPUS (12,126.00)

7300:SUBCONTRACTS > \$25K, EXCL FROM OH (102,745.07)

Net TDC To Be Assessed 32,907.83

F & A Rate 26.00 %

Computed 9H 8,556.04

Summary for 441345-JB-31234 Total

TDC 147,778.90

Exemptions (114,871.07)

Net TDC to be assessed 32,907.83

Computed 9H 8,556.04

Actual 9H 8,556.24

Variance (0.20)

What data is contained in the F&A RECON tab?

- The F&A RECON Tab provides a calculation and reconciliation of the Computed 9H (what the F&A *should* be) and Actual 9H (F&A actually charged) for each budget period, and for each Account/CC linked to the fund.
 - If the total Variance is:
 - Negative (like the sample above): Too much F&A was charged to the FAU/fund. **EFM needs to credit 9H** by the Variance amount.
 - Positive: Not enough F&A was charged to the FAU/fund. **EFM needs to debit 9H** by the Variance amount.
 - If the F&A Reconciliation spreadsheet does not automatically download into the Smart Closeout Packet (i.e. this Tab pulls up blank data even though there are F&A rates associated with the fund), run the spreadsheet outside of the Smart Closeout Packet, and copy and paste the spreadsheet into the blank F&A RECON Tab. See below for detailed instructions.
- This Tab also provides the Object Code number and description for any exemptions excluded from the F&A calculations.

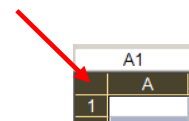
What do I do with this data?

- Highlight the total Variance amount in **YELLOW**, as this amount is a **To Appear**.
- Review the Exemptions and Summary Variance amount for each Account/CC. Confirm the exemptions are correct for the F&A type – i.e. MTDC. If there is an error in the exempted items, contact the [EFM Fund Manager](#) to have it corrected.
- If the total Variance is \$0, enter “N” in column D of **Line 24 of the Closeout Checklist**.
- If the total Variance is anything other than \$0, an adjustment is required. Only EFM can process this type of F&A adjustment.
 - **SUMMARY BY SUB Tab** - Enter the amount in the **To Appear** column under Sub 9H.
 - **Closeout Checklist** - Enter “Y” in column D and the total amount of F&A reconciliation as an adjustment in **Line 24 of the Closeout Checklist**.

24>	F&A reconciliation – Double click on this cell, run the provided link and answer adj. needed? Y/N in col. D.		Y	(0.20)	Enter adjustment amount in column E.
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What if the Tab is blank?

- If the F&A RECON Tab does not automatically download into the F&A RECON Tab, manually run and copy the F&A Reconciliation Tool spreadsheet per below instructions. If you run the F&A Reconciliation Tool and it still pulls up blank data, see second bullet of this section.
 1. Double click on the Requirements Field in **Line 24 of the Closeout Checklist**, or run the report separately via the RAPID Quick Wins Tool main menu, or the David Geffen School of Medicine’s QDB.
 2. Enter QDB ID and Password. (This report cannot be run without valid QDB access.)
 3. Enter either the FAU or fund number.
 4. Click “Get 9H”.
 5. Click “Send To Excel”.
 6. Click “Open”.
 7. Click the upper left-hand corner of the spreadsheet generated in Excel to highlight the entire worksheet.
 8. Right click anywhere on the spreadsheet and choose “Copy” (or Ctrl C) to copy entire worksheet.
 9. Right click in cell A1 on the F&A RECON Tab and choose “Paste” (or Ctrl P) to paste entire worksheet.
 10. Follow the “What do I do with this data” instructions above.
- The F&A RECON Tab should only be blank if the F&A rate for the fund is 0%.
 - Check F&A rate against the award documentation to confirm rate is correct.
 - If the error message below is received, follow the instructions and contact Rita Moreno in the David Geffen School of Medicine Dean’s Office.



F&A RECONCILIATION TOOL ERROR:

Some FAUs do not have a standard F&A rate.

441357- -31234

441357-JB-31234

441356- 31234

441356-AB-31264

Send exception requests to Rita Moreno, rmoreno@mednet.ucla.edu. This request should include:

- 1) acct-cc-fund and
- 2) F&A rates and effective dates.



Hints & Tips

- It is important to run the F&A Reconciliation Tool at least quarterly to determine if any adjustments to *expenditure* F&A are required. Contact EFM to process *expenditure* F&A adjustments.
- The *allocation* of F&A (9H) can be adjusted via Transfer of Funds (TOF) by the Fund Manager.
- [Object Codes that should be excluded](#), based on the fund's F&A Base Code.
- **IMPORTANT:** Work with OCGA and EFM to establish a separate Account/CC linked to the fund, to assign different F&A rates if warranted by the award/Sponsor.

SUBAWARDS Tab

Information

SUBAWARDS/SUBCONTRACTS/SUBGRANTS: ALL-ALL-30000 SINCE FEBRUARY 2009 Date: 04/30/2010														
		Ledger Year												
Trans Ref GL	Su	Month	Proj	Obj	Account	Fund	Sub-Object Title	Source Cod	Trans ID GL	Trans Doc Da	Trans. Eff. Date	Description	Expense	Encumbrance and Memo Lier
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	782020	7/28/09	8/18/2009	USC 10(FINAL)5	2,496.88	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	782020	7/29/09	8/18/2009	USC 10A(FINAL)	2,453.40	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	782455	8/6/09	8/28/2009	USC 1 53-5107-	11,691.51	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	53	020846	8/27/09	8/27/2009	USC	(2,453.40)	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	53	020846	8/27/09	8/27/2009	USC	(2,496.88)	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	53	021205	9/1/09	8/31/2009	USC	6,257.81	
2121AAA138	07	200910		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	783961	9/9/09	10/6/2009	USC 2 53-5107-	20,556.84	
2121AAA138	07	200911		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	785606	10/15/09	11/16/2009	USC 3 53-5107-	28,265.76	
2121AAA138	07	201001		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	787943	12/7/07	1/25/2010	USC 5 53-5107-	43,777.60	
2121AAA138	07	201002		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	788406	1/12/10	2/3/2010	USC 6 53-5107-	33,352.73	
2121AAA138	07	201003		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	789477	2/5/10	3/2/2010	USC 7 53-5107-	24,871.52	
2121AAA138	07	200906		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	6/12/09	6/12/2009	UNIVERSITY OF SOUTHE		1.00
2121AAA138	07	200907		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	7/1/2009	UNIVERSITY OF SOUTHE		343,281.00
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	8/18/2009	UNIVERSITY OF SOUTHE	(4,950.28)	
2121AAA138	07	200908		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	8/28/2009	UNIVERSITY OF SOUTHE	(11,691.51)	
2121AAA138	07	200910		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	10/6/2009	UNIVERSITY OF SOUTHE	(20,556.84)	
2121AAA138	07	200911		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	11/16/2009	UNIVERSITY OF SOUTHE	(28,265.76)	
2121AAA138	07	201001		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	1/25/2010	UNIVERSITY OF SOUTHE	(43,777.60)	
2121AAA138	07	201002		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	2/3/2010	UNIVERSITY OF SOUTHE	(33,352.73)	
2121AAA138	07	201003		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	3/2/2010	UNIVERSITY OF SOUTHE	(24,871.52)	
2121AAA138	07	201003	PARENT	7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	3/19/10	3/19/2010	UNIVERSITY OF SOUTHE		31,426.00
2121AAA138	07	201003	SUPP	7300	447146	R2 30000	SUBCONTRACTS > \$25K	EN	GJC138	3/19/10	3/19/2010	UNIVERSITY OF SOUTHE		7,927.00
2121AAA138	07	201004		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	790770	3/5/10	4/3/2010	USC 8 53-510-2	46,892.21	
2121AAA138	07	201004		7300	447146	RS 30000	SUBCONTRACTS > \$25K	41	790770	3/5/10	4/3/2010	USC 8 53-5107-	46,892.21	
2121AAA138	07	201004		7300	447146	RS 30000	SUBCONTRACTS > \$25K	44	790770	3/5/10	4/5/2010	USC 8 53-510-2	(46,892.21)	
2121AAA138	07	201004		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	4/3/2010	UNIVERSITY OF SOUTHE		(93,784.42)
2121AAA138	07	201004		7300	447146	RS 30000	SUBCONTRACTS > \$25K	EN	GJC138	7/1/09	4/3/2010	UNIVERSITY OF SOUTHE		46,892.21
Trans Ref GL 2121AAA138													215,665.98	168,276.55
2121AAA138													215,665.98	168,276.55

What data is contained in the SUBAWARDS Tab?

- The SUBAWARDS Tab provides a list of all non-UC subawards and subcontracts that were charged to the FAU/fund for the current budget period.
- All approved subawards should be listed on the Award Synopsis. Encumbrances and expenses for each subaward will be listed in this Tab, with the exception of Multiple Campus Awards (MCAs) (see 1198XX – INTERCAMPUS, CF, STIP Tab).

What do I do with this data?

- Review each subaward transaction listed to determine allowability based on Sponsor guidelines and approved budget.
- Assure the amounts listed for each subaward match the approved budget AND the PI-approved invoices.
- If an encumbrance remains for a subaward, determine what will happen to that encumbrance, e.g. cancel remaining encumbrance, carryforward to next budget period, etc.
- A final invoice must be received, and clearly marked “FINAL”, from each subrecipient.
- Include any backup documentation (e.g. final invoices) with the Smart Closeout Packet submission to EFM.

- For final budget year, complete the [Subaward Final Close-out Certification](#) form, to certify the subrecipient has fulfilled all of its responsibilities.



BEST PRACTICE

Request a list of detailed transactions from the subrecipient to assure allowability as per Sponsor guidelines. The PI must approve each invoice to certify that expenses are allowable, allocable and reasonable, and that the subrecipient has completed the work.

What if the spreadsheet is blank?

- If the SUBAWARDS Tab spreadsheet is blank, it means there were no subawards found for this FAU/fund.
- Ignore this tab.



Hints & Tips

- Monitor subaward expenses on a monthly basis. 90 days prior to current budget end date, check if the subrecipient requires a carryforward, which should be noted on the scientific progress report.
- Close the fund out as soon as possible, as official carryforward requests may not be submitted until the Financial Status Report (FSR) is submitted to the Sponsor.

SUBAWARDS – ALL YEARS Tab

Findings

	A	B	C	D	E
1	SubK Report - Date: 4/30/2010				
2					
3	Sum of Expense		Object <input type="button" value="v"/>		
4	Trans Ref GL <input type="button" value="v"/>	Fund <input type="button" value="v"/>	7300	7310	Grand Total
5	2121AAA138	30162	488,088	25,000	513,088
6		31434	215,666		215,666
7	2121AAA138 Total		703,754	25,000	728,754
8	Grand Total		703,754	25,000	728,754

What data is contained in the SUBAWARDS - ALL YEARS Tab?

- The SUB AWARDS - ALL YEARS Tab provides a summary of each subaward purchase order (PO) charged for ALL budget periods within the project period, including previous fund numbers associated with the award.

What do I do with this data?

- For awards that are subject to the federally negotiated F&A rate (MTDC), review each subaward PO to ensure the first \$25,000 for each subaward was coded correctly under Object Code 7310. Any balance greater than the first \$25,000 should be coded under Object Code 7300.
- For awards that are NOT subject to the federally negotiated F&A rate, check the Sponsor award documentation and guidelines to determine the correct F&A calculation for each subaward.



WARNING

Use of the correct Object Code is extremely important, as it will affect the F&A assessment for the subaward expense, and therefore, the bottom line balance of the FAU/fund.

- If the subaward PO was not Object Coded correctly on the **current fund**, process a NPEAR to correct the Object Code. Wait one business day*, and rerun the Smart Closeout Tool. The NPEAR transaction should be reflected in the Smart Closeout Packet, and this report should now be correct. If the subaward PO transactions are too old to NPEAR (i.e. older than current fiscal year + 2 prior fiscal years), process a Journal Entry (see JOURNAL Tab, and include the effect on F&A as a **To Appear** on the SUMMARY BY SUB Tab under 9H, AND as part of the F&A calculation in **Line 23 of the Closeout Checklist**).

23	F&A calculation for line 22		6.93	Calculate F&A for above adj. subject to F&A and enter in col. E.
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*Unless the transaction is older than 120 days. In this case, wait to rerun the Smart Closeout Tool until EFM has approved the cost transfer for processing.

- If the subaward PO was not Object Coded correctly on a **previous fund number** that is already closed, contact EFM to make the necessary adjustments. This can be done by marking "Y" in the Override Results column in

Line 42 of the Closeout Checklist, and including the request in the **Notes to EFM** section of the Closeout Checklist.

42	Special instructions for EFM?		Y	Type your comments to EFM in the Notes to EFM section at the bottom of this form.
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- Double click on any cell containing an amount in order to view the detailed transactions that comprise that amount. Before submitting the Smart Closeout Packet to EFM, delete any extra sheets that were created due to double clicking.
- Include any backup documentation with the Smart Closeout Packet submission to EFM.

What if the spreadsheet is blank?

- If the SUB AWARDS Tab is blank, it means there were no subawards found for this FAU/Fund.
- Ignore this tab.



Reminder

All Multiple Campus Awards (MCAs) subawards will be listed under the 1198XX-INTERCAMPUS, CF, STIP Tab and will not be included on the SUBAWARDS – ALL YEARS Tab.

1198XX- INTERCAMPUS, CF (CARRYFORWARD), STIP Tab Information

SUBAWARDS-INTERCAMPUS: MULTIACT-ALL-30399 SINCE FEBRUARY 2006 Date: 03/30/2010

SUBAWARDS-INTERCAMPUS: MULTIACT-ALL-30399 SINCE FEBRUARY 2006 Date: 03/30/2010															
	Ledger Year														
Sut	Month	Projec	Objc	Account	Fund	Trans Ref GL	Sub-Object Title	Source Code	Trans ID GL	Trans Doc Del	Trans. Eff. Date	Description	Appropriation	Financial	
16	200802		7000	119850	30399		FUND BALANCES		14 081121	2/14/08	2/14/2008	APPROPRIATE FUNDS	(165,224.00)		
16	200806	UCSF	7000	119850	30399	IRR 7-R	FUND BALANCES	0802	53 121511	6/27/08	6/27/2008	T: UCSF-26290 4/07		(67,955.39)	
16	200901		7000	119850	30399		FUND BALANCES		14 073379	2/3/09	1/31/2009	CLOSING	97,268.61		
Sub 16													(67,955.39)	(67,955.39)	
Sub Grand Total													(67,955.39)	(67,955.39)	

What data is contained in the 1198XX, INTERCAMPUS, CF, STIP Tab?

- The 1198XX, INTERCAMPUS, CF, STIP Tab is an account designated to record carryforward, STIP, and intercampus requests for reimbursement.
- Examples of activity within this spreadsheet include:
 - A Multiple Campus Award (MCA) which is a subaward agreement between UCLA and another UC campus. UCLA can either **receive** a subaward from another UC campus, or issue a subaward to another UC campus.
 - An Intercampus Request for Reimbursement (IRR) is the mechanism used to invoice MCAs.
 - Carryforward entries.
 - [STIP](#) (Short Term Investment Pool) transactions.

The column descriptions are as follows:

- Sub** – Identifies the major classification groupings used to combine groups of expenditures for expenditure reporting.
- Ledger Year Month** – the ledger, year and month that the General Ledger report was generated
- Project** - Identifies a specific project, program or group of activities that require financial tracking. These activities may cross accounts, cost centers, and/or funds.
- Object** - Describes the major, generic categories of expense that are designed to assist departments in budget planning and reporting
- Account** – Used to group financial transactions of UCLA Departments or major activities within departments.
- CC (Cost Center)** – Subdivides accounts for specific purposes, usually established for faculty members. It can be used with expenditure or revenue accounts, but not with balance sheet accounts.
- Fund** - 5-digit discrete monetary source which identifies the funding source.
- Trans Ref GL** – Reference or Requisition Number used to identify the transaction.
- Sub-Object Title** – Describes the transaction(s) appearing on the account.
- Source Code** - Lower level of detailed expenditure/revenue classification than the Object Code.
- TE (Type Entry)** - 2-digit code that identifies the type of input document form which the transaction originated: cash deposit, financial journal, University invoice, check, etc.
- Trans ID GL** – Identifies the source document that provided the transaction. Depending on the type entry, this number can be a Purchase Order Number, a Batch Number, a cash receipt number, a journal number, etc.

13. **Trans Doc Date** – 6-digits (MMDDYY) for the month, day, and year for which the entry was prepared or initiated. The document date cannot be overridden.
14. **Trans Eff. Date**- 6-digits (MMDDYY) for the month, day, and year for which the transfer will appear on the General Ledger in the Financial System.
15. **Description** – d=Describes the meaning of the transaction. This field can contain a vendor name, and invoice number.
16. **Appropriation** – Contains amounts that have been appropriated or budgeted for a particular Sub-Object.
17. **Financial** – Contains transaction amounts expended for a particular Sub-Object.

What do I do with this data?

- If applicable, verify previous fund numbers have been closed, and no balances remain on the General Ledger.
- If there are balances in the previous fund/s, analyze and make the necessary adjustments to remove those items. Otherwise, contact EFM to prepare a revised report.
- Review the Award Synopsis and award terms and conditions for any Multiple Campus Awards (MCA's), carryforwards, or STIP on the project.

Multiple Campus Awards

- If the award includes MCAs, verify the final invoice (i.e. the IRR) has been received and final transactions for **each** MCA appear on this report.
 - The Trans Ref GL column will indicate the invoice number, month invoiced, or any final payments received/sent.
 - The Description column will reference a 'T:UCXX' if payments are sent **To** another campus, followed by the UC Campus fund number and month invoiced for, or PI at the institution.
 - The Description column will reference 'F: UCXX' if payments are received **From** another campus, followed by the UC Campus fund number and month invoiced for.

SUBAWARDS-INTERCAMPUS: MULTIACT-ALL-57009 SINCE JUNE 2004 Date: 03/24/2010															
	Ledger														
Sub	Year	Month	Proj	Obj	Account	Fund	Trans Ref GL	Sub-Object Title	Source	Trans ID	Trans	Trans. Eff.	Description	Appropriation	Expense
									Code	GL	Doc Dat	Date			
16	200910	UCR	7000	119800	57009	9/30/2009	FUND BALANCES	0805	53	040606	10/19/09	10/19/2009	T: UCR-59705 LIU		(12,519.66)
16	200910	UCR	7000	119800	57009	9/30/2009	FUND BALANCES	0805	53	040606	10/19/09	10/19/2009	T: UCR-59706 OZKAN		(37,319.25)
16	200910	UCR	7000	119800	57009	9/30/2009	FUND BALANCES	0805	53	040606	10/19/09	10/19/2009	T: UCR-59707 BALANDI		(17.55)
16	200910	UCR	7000	119800	57009	9/30/2009	FUND BALANCES	0805	53	040606	10/19/09	10/19/2009	T: UCR-59708 OZKAN		(15,611.57)
16	200911	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	050717	11/17/09	11/17/2009	T: UCR-59704 LAKE		(10,278.90)
16	200911	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	050717	11/17/09	11/17/2009	T: UCR-59705 LIU		(26,064.64)
16	200911	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	050717	11/17/09	11/17/2009	T: UCR-59706 OZKAN		(8,013.86)
16	200911	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	050717	11/17/09	11/17/2009	T: UCR-59708 OZKAN		(9,890.64)
16	200911	UCR	7000	119800	57009	FNL-10/09	FUND BALANCES	0805	53	050717	11/17/09	11/17/2009	T: UCR-59707 BALANDI		(1,440.29)
16	200912	UCD	7000	119800	57009	10-FINAL	FUND BALANCES	0803	53	060689	12/14/09	12/14/2009	T: UCD-86015 10/09		(43,701.35)
16	200912	UCD	7000	119800	57009	IRR 7	FUND BALANCES	0803	53	060689	12/14/09	12/14/2009	T: UCD-86015 7/09		(100,272.92)
16	200912	UCD	7000	119800	57009	IRR 8	FUND BALANCES	0803	53	060689	12/14/09	12/14/2009	T: UCD-86015 8/09		(35,880.02)
16	200912	UCD	7000	119800	57009	IRR 9	FUND BALANCES	0803	53	060689	12/14/09	12/14/2009	T: UCD-86015 9/09		(29,731.97)
16	200912	UCD	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	060688	12/14/09	12/14/2009	T: UCR-59704 LAKE		(10,725.58)
16	200912	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	060688	12/14/09	12/14/2009	T: UCR-59705 LIU		(3,418.44)
16	200912	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	060688	12/14/09	12/14/2009	T: UCR-59706 OZKAN		(20,709.87)
16	200912	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	060688	12/14/09	12/14/2009	T: UCR-59708 OZKAN		(3,684.72)
16	200912	UCSB	7000	119800	57009	10/09 FNL	FUND BALANCES	0808	53	061263	1/4/10	12/31/2009	T: UCSB-59956 FREDRI		(28.59)
16	200912	UCSB	7000	119800	57009	10/31/2009	FUND BALANCES	0808	53	060208	12/7/09	12/7/2009	T: UCSB-59956 FREDRI		(5,318.04)
16	200912	UCSB	7000	119800	57009	8/31/2009	FUND BALANCES	0808	53	060208	12/7/09	12/7/2009	T: UCSB-59956 FREDRI		(28,656.68)
16	200912	UCSB	7000	119800	57009	9/30/2009	FUND BALANCES	0808	53	060208	12/7/09	12/7/2009	T: UCSB-59956 FREDRI		(37,360.65)
16	201001	UCD	7000	119800	57009		FUND BALANCES	14	072518	1/29/10	1/29/2010	CLOSING	83,563.13		
16	201001	UCD	7000	119800	57009	#10A FINAL	FUND BALANCES	0803	53	070698	1/19/10	1/19/2010	T: UCD-86015 10/09		(38.03)
16	201001	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	071203	1/26/10	1/26/2010	T:UCR-59705 LIU FNL		(12,727.01)
16	201001	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	071203	1/26/10	1/26/2010	T:UCR-59706 OZKN FNL		(27,459.01)
16	201001	UCR	7000	119800	57009	10/31/2009	FUND BALANCES	0805	53	071203	1/26/10	1/26/2010	T:UCR-59708 OZKN FNL		(12,845.87)
16	201001	UCR	7000	119800	57009	FNL-10/09	FUND BALANCES	0805	53	070595	1/15/10	1/15/2010	T: UCR-59704 LAKE		(5.46)
16	201001	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	070595	1/15/10	1/15/2010	T:UCR-59705 LIU		(641.96)
16	201001	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	070595	1/15/10	1/15/2010	T:UCR-59706 OZKAN		(5,351.34)
16	201001	UCR	7000	119800	57009	PART-10/09	FUND BALANCES	0805	53	070595	1/15/10	1/15/2010	T:UCR-59708 OZKAN		(24,251.49)
Sub 15														(5,311,181.87)	(5,311,181.87)

- If the final journal entry transactions do not appear on this report, contact the MCA Fund Manager to send a copy of the final invoice.
 - Include copies of final invoices with the Smart Closeout Packet submission to EFM.
 - Include any adjustments in the ADDIT'L ADJ Tab in the Smart Closeout Packet.
 - In the Notes to EFM section of the Closeout Checklist, include comments for adjustments.



Best Practice

Since there is currently no PI review required for transfer of monies to the UC subaward, Fund Managers should request a list of detailed expenditures from each UC subrecipient for PI review and internal approval.

STIP (Short Term Investment Pool)

- Review the award documentation to determine whether the award earns interest, i.e. [STIP](#) (Short Term Investment Pool). STIP income is calculated quarterly for funds designated as earning STIP within the Financial System Fund Table. The STIP income calculation is based on the average quarterly balance using UCOP's [STIP rate of return](#).



Best Practice

Check the Fund Table and/or the APPROP. & FINANCIAL Tab to be sure the fund has the correct STIP code. If the fund has been coded incorrectly, contact the appropriate [EFM Fund Manager](#)

- Depending on the award terms, one of the following 3 options will apply to the STIP interest income:
 1. Fund Notation **A** = returned to the Sponsor (see STIP Fund Notation column in the APPROP. & FINANCIAL Tab)

SUBAWARDS-INTERCAMPUS: MULTIACT-ALL-58605 SINCE AUGUST 2008 Date: 03/24/2010

Ledger Year	Month	Projec	Objc	Account	Fund	Trans Ref GL	Sub-Object Title	Source Code	Trans ID GL	Trans Doc Def	Trans. Eff. Date	Description	Appropriation	Expense
16	200902		7000	119800	58605	069994	FUND BALANCES	0703	53	06D97	3/4/09	2/28/2009	STIP DIST QTR 2	390.29
16	200905		7000	119800	58605	069994	FUND BALANCES	0703	53	09D97	6/3/09	5/31/2009	STIP DIST QTR 3	888.51
16	200906		7000	119800	58605	069994	FUND BALANCES	0703	53	12D97	7/17/09	6/30/2009	STIP DIST QTR 4	734.68
16	200911		7000	119800	58605	069994	FUND BALANCES	0703	53	03D97	12/3/09	11/30/2009	STIP DIST QTR 1	307.71
Sub 16													0.00	2,321.19
Sub Grand Total													0.00	2,321.19

2. Fund Notation **B** = available to the PI to be used for the project (see STIP Fund Notation column in the APPROP. & FINANCIAL Tab).
 - a. General Accounting should automatically transfer the STIP to the PI's expense account on a quarterly basis.

Ledger Year	Month	Projec	Objc	Account	Fund	Trans Ref GL	Sub-Object Title	Source Code	Trans ID GL	Trans Doc Dat	Trans. Eff. Date	Description	Appropriation	Expense
16	200905		7000	119800	58847		FUND BALANCES		14 09D97	6/3/09	5/31/2009	STIP DIST QTR 3	1,018.30	
16	200905		7000	119800	58847		FUND BALANCES		14 113192	5/28/09	5/28/2009	MCA DATED 02/13/09	(14,312.00)	
16	200905		7000	119800	58847		FUND BALANCES		14 113784	6/3/09	5/31/2009	MCA DATED 02/13/09	14,312.00	
16	200905		7000	119800	58847		FUND BALANCES		14 113784	6/3/09	5/31/2009	REVISED MCA 060109	(18,892.00)	
16	200905		7000	119800	58847	069994	FUND BALANCES	0703	53 09D97	6/3/09	5/31/2009	STIP DIST QTR 3		1,018.30
16	200906		7000	119800	58847		FUND BALANCES		14 12D97	7/17/09	6/30/2009	STIP DIST QTR 4	3,038.32	
16	200906		7000	119800	58847	069994	FUND BALANCES	0703	53 12D97	7/17/09	6/30/2009	STIP DIST QTR 4		3,038.32
16	200907	UCSD	7000	119800	58847	IRR 1	FUND BALANCES	0806	53 010625	7/24/09	7/24/2009	T: UCSD-85121A 5/09		(2,286.02)
16	200911		7000	119800	58847		FUND BALANCES		14 03D97	12/3/09	11/30/2009	STIP DIST QTR 1	2,085.91	
16	200911		7000	119800	58847	069994	FUND BALANCES	0703	53 03D97	12/3/09	11/30/2009	STIP DIST QTR 1		2,085.91
16	200911	UCSD	7000	119800	58847	IRR 2	FUND BALANCES	0806	53 050764	11/17/09	11/17/2009	T: UCSD-85121A 9/09		(10,902.00)
16	200911	UCSD	7000	119800	58847	IRR 3	FUND BALANCES	0806	53 050764	11/17/09	11/17/2009	T: UCSD-85121A 10/09		(594.37)
16	201002		7000	119800	58847		FUND BALANCES		14 06D97	3/2/10	2/28/2010	STIP DIST QTR 2	1,744.96	
16	201002		7000	119800	58847	069994	FUND BALANCES	0703	53 06D97	3/2/10	2/28/2010	STIP DIST QTR 2		1,744.96
Sub 16													(11,004.51)	(5,894.90)
Sub Grand Total													(11,004.51)	(5,894.90)

3. **Fund Notation C or Blank Fund Notation** = Not designated on award terms. Therefore, interest earned is placed in UCLA [Chancellor's interest bearing account](#).

- a. The 1198XX INTERCAMPUS, CF, STIP Tab will not reflect any STIP related activity on this spreadsheet.

Carryforwards

SUBAWARDS-INTERCAMPUS: MULTIACCT-ALL-18351 SINCE JANUARY 2008 Date: 03/25/2010														
Ledger Year	Month	Projec	Objc	Account	Fund	Trans Ref GL	Sub-Object Title	Source Code	Trans ID GL	Trans Doc Dat	Trans. Eff. Date	Description	Appropriation	Expense
16	200901		7000	119850	18351	18351	FUND BALANCES	0901	53 070361	1/14/09	1/14/2009	TRANSFER BALANCE		127,491.00
16	200901		7000	119850	18351	18351	FUND BALANCES	0901	53 070719	1/21/09	1/21/2009	CARRY FORWARD		41,759.00
16	200902		7000	119850	18351		FUND BALANCES		14 080774	2/11/09	2/11/2009	TO APPROP CRRYFWD	41,759.00	
16	200906		7000	119850	18351		FUND BALANCES		14 128459	7/9/09	6/30/2009	STIP QTR 2	5,803.52	
16	200906		7000	119850	18351		FUND BALANCES		14 128459	7/9/09	6/30/2009	STIP QTR 3	3,492.61	
16	200906		7000	119850	18351	69994	FUND BALANCES	0703	53 123356	7/9/09	6/30/2009	STIP QTR 2		5,803.52
16	200906		7000	119850	18351	69994	FUND BALANCES	0703	53 123356	7/9/09	6/30/2009	STIP QTR 3		3,492.61
Sub 16													51,055.13	178,546.13
Sub Grand Total													51,055.13	178,546.13

- Carryforward transactions that appear in the 1198XX account indicate actual monies authorized by the Sponsor. Review the Award Synopsis and award documentation for any carryforward authorizations. If adjustments are necessary, include adjustments in **Line 14 of Closeout Checklist**.

14>	Total Award Amt - appropriation on current fund	3,345,893.43	3,345,893.43
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- In the Notes to EFM section, include comments for adjustments.

What if the spreadsheet is blank?

- If the spreadsheet is blank, ignore this tab.

COST SHARING Tab



What data is contained in the COST SHARING Tab?

- The COST SHARING Tab provides a blank *Cost Sharing Contribution Report* form. Completion and submission of this form to EFM, and supporting documentation, is required for any awards requiring **mandatory cost sharing** (check Award Synopsis for cost sharing requirements).
- If cost sharing is not required for the award, ignore this Tab.

What do I do with this form?

- No data is automatically provided in this form. The Fund Manager, in cooperation with the project PI, needs to complete the data for committed cost sharing and include supporting documentation with the Smart Closeout Packet submission to EFM.
- With the exception of Box 7 the information in Section I: *Award Information* should be entered as it appears on the Award Synopsis.
- Note that box 6 refers to the **Sponsor** award number.
- Use an "X" to mark type (frequency) of report being submitted.

Cost Sharing Contribution Report									
Retention Period: Subject to Terms of Award									
								Fund Number	22222
I. AWARD INFORMATION									
1. Principal Investigator	BRUIN, Joe				2. Department	VC Research (2150)			
3. Project Title	Sample Sample Sample Sample Sample Sample Sample				4. Sponsor	Sponsor Sponsor Sponsor Sponsor Sponsor			
5. Award Amount (inception to date)	\$ 600,000	6. Award No.	98-22222		7. Frequency (check one)	Quarterly		Semi	
						Annual		Final	X
8. Project Start Date	01/01/07	9. Project End Date	12/31/09		10. Budget Start Date	01/01/09	11. Budget End Date	12/31/09	

- Section II.A Commitments:
 - For Final reports, boxes 12 - 15 should be the same and should represent the entire project period.
 - For all other types of reports (Quarterly, Annual, Semi-annual), Boxes 12 and 14 should represent the reporting period only. Boxes 13 and 15 should be cumulative to date.

II. COST SHARING INFORMATION							
A. Commitments				B. Contributions			
12. This Period	\$ 60,000	13. All Periods	\$ 60,000	14. This Period	\$ 60,000	15. All Periods	\$ 60,000
IMPORTANT: Attach the spreadsheets showing the detail line item per FAU supporting this report							

- Boxes 16 and 17 should be used to report payroll cost sharing contributions from University funding sources and should be supported by Payroll Ledgers (PPP5302), and the Effort Reporting System (ERS). See *Hints & Tips* below.
- For each Employee:
 - Provide the Gross salaries and benefits for the reporting period. For final reports this may represent more than one year of salaries/benefits.
 - Provide the percent of effort to be cost shared.
 - The amount of the Cost Contribution, Total Salary Contributions, and Total Benefit Contributions will automatically calculate.
 - If multiple FAUs or percentages of effort are involved for an individual, use multiple lines.
- If the cost share percentage of salary is not the same as the percentage of benefits, attach an explanation for the difference.
- Additional lines may be inserted as necessary.

16. Salary Contributions				
Employee Name	FAU Charged	Non-Federal Gross Salaries	Cost Contribution	
			%	Amount
LeCONTE, Larry	4-402222-19900-00	\$ 552,800	2.40%	\$ 13,267
HILGARD, Harry	4-402333-19900-00	\$ 480,600	5.00%	\$ 24,030
		\$ -		\$ -
		\$ -		\$ -
		\$ -		\$ -
TOTAL SALARY CONTRIBUTIONS				\$ 37,297
17. Benefit Contributions				
Employee Name	FAU Charged	Non-Federal Employee Benefits	Cost Contribution	
			%	Amount
LeCONTE, Larry	4-402222-19900-06	\$ 5,528	2.40%	\$ 133
HILGARD, Harry	4-402333-19900-06	\$ 4,806	5.00%	\$ 240
		\$ -		\$ -
		\$ -		\$ -
		\$ -		\$ -
TOTAL BENEFIT CONTRIBUTIONS				\$ 373

- Box 18 should be used to report other contributions from University funding sources and/or other sources such as in-kind contributions.
 - Contributions from University sources should be supported by Detail General Ledgers (FS0100). See *Hints & Tips* below.
 - Contributions from other entities such as equipment donations, discounts, donations of effort, etc. should be supported by a communication certifying fair and reasonable value, catalogs and/or quotes for discounts, etc. It is recommended that the certification be supported by the contributor.
 - Percent of contribution is recommended, but not required.
 - If multiple FAUs are used for a single transaction, use a separate line for each FAU.
 - Additional lines may be inserted as necessary.

18. Other Contributions (including in-kind)				
Description	Funding Source	Reference No./PO Number	Cost Contribution	
			%	Amount
Postage for Surveys	4-402333-77777-03	2150QHE699	100.00%	\$ 317
Equipment Contribution	3M Company	letter attached	25.00%	\$ 1,500
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL OTHER CONTRIBUTIONS				\$ 1,817

- The PI should certify the report by signing and dating Box 19.
- Boxes 20 and 21 will be automatically populated.
- Preparers should enter the proper calculation for Box 22.
- Preparers should enter the appropriate F&A rate from the Award Synopsis.
- Lines 24 and 25 are calculated automatically.

TOTAL OTHER CONTRIBUTIONS								\$ 1,817
19. I certify that the above costs represent cost contributions of the grantee (as interpreted in grantor regulations) to the expense of conducting research under this Federal grant during the period shown, and that these costs have not been and will not be adduced as grantee contributions with respect to any other grant or period. Details substantiating this summary report of costs are available for audit.						Principal Investigator's Signature:		
						Date		
						SUMMARY (for this reporting period):		
20. Total Payroll Contributions (direct cost only)						\$ 37,670		
21. Total Other Contributions (direct cost only)						\$ 1,817		
22. Total Direct Costs Subject to F&A						\$ 37,987		
23. F&A Rate						54.0%		
24. Total F&A						\$ 20,513		
25. Total Cost Share Contribution						\$ 60,000		



Hints & Tips

- Establishment of a separate unrestricted FAU (e.g. link 2nd PI cost center) solely for cost sharing transactions is highly recommended. Minimally, project codes should be used to distinguish cost sharing transactions.
- When it is not possible to create a separate FAU for cost sharing and documentation is required from the PPP5302 and FS0100, preparers should download data from Financial Web Reports into Excel. Once the data has been downloaded into Excel, only the lines that are relevant to the cost sharing report should be saved. All other lines of data should be deleted.
- In addition to payroll ledger data, effort reports are also required when salary is used to as a cost sharing contribution. Effort reports should be exported from ERS and provided to EFM.

TRAINEE EXPENSE WORKSHEET Tab



TRAINEE EXPENSE WORKSHEET

GRANT NUMBER & YEAR

Act/cc/fund: 78XXXX-All-30760

4/30/2010

STIPENDS - Number of months -->

	Total	Lname, Fname	L-name 2, F-name	L-name 3, F-name	L-name 4, F-name	L-name 5, F-name
Appt Period (line 15:PHS 2271 form)						
Stipend amt (line 20: PHS 2271 form)	0.00					

Sub	Paid/ Lien	Sub-Object Title	Grand Total	Lname, Fname	L-name 2, F-name	L-name 3, F-name	L-name 4, F-name	L-name 5, F-name
05-Stipends	Paid thru 06/30/2009	STUDENT AWARD - PAYMENT	22,503.00	12,117.00	3,462.00	3,462.00	3,462.00	0.00
	Lien	STUDENT AWARD - PAYMENT	60,585.00	8,655.00	17,310.00	17,310.00	17,310.00	
05-Stipends Total			83,088.00	20,772.00	20,772.00	20,772.00	20,772.00	0.00
07-Tuit.Fees.Hlth	Paid thru 06/30/2009	STUDENT AWARD - FEE OFFSET	6,447.00	6,447.00	0.00		0.00	0.00
	Lien	MANDATORY INSURANCE FEE OFFSET	5,210.00	521.00	1,563.00	1,563.00	1,563.00	
		STUDENT AWARD - FEE OFFSET	30,644.00	3,030.50	9,204.50	9,204.50	9,204.50	
07-Tuit.Fees.Hlth Total			42,301.00	9,998.50	10,767.50	10,767.50	10,767.50	0.00

What data is contained in the TRAINEE EXPENSE WORKSHEET Tab?

- The TRAINEE EXPENSE WORKSHEET Tab provides a summary of adjustments relevant to the current budget period. Trainee related expenditures posted after the end date of the budget period will be reflected as 'Liens'.

What do I do with this data?

- Closely review all adjustments listed for each trainee on the TRAINEE EXPENSE WORKSHEET DETAIL Tab.
- Under each trainee header in blue, in the Appt Period (row 8), enter the corresponding statement of appointment date which should match the NIH Statement of Appointment form (PHS 2271) for each trainee.
- Optional: Stipend No. of Months (row 6), enter the number of months of appointment for each trainee during the current budget period appointment. This should always directly correspond to the dates listed in Appt Period (row 8).
- For each trainee, in Stipend Amt (row 9), enter the total stipend amount per trainee according to their NIH Statement of Appointment form (PHS 2271).
- 05-Stipends** - Summary of paid and lien stipend adjustments pulled from the TRAINEE EXPENSE WORKSHEET DETAIL Tab.
- 07-Tuit.Fees.Hlth** - Summary of paid and lien tuition and fees, and health insurance adjustments pulled from the TRAINEE EXPENSE WORKSHEET DETAIL Tab.

- Compare the stipend paid and lien amounts for each trainee to the statement of appointment stipend amount (row 9). These numbers should correspond to each other.
- Check the NIH statement of appointment date along with any early Termination Notice forms (PHS 416-7) to verify each trainee's appointment length for the current budget period against the monthly Paid, Lien, and Manual Lien stipend, tuition and fees, and health insurance encumbered.
 - **Paid** – adjustments that have hit the General Ledger within the current budget period.
 - **Lien** – adjustments entered into the General Ledger, but hit after the current budget period end date.
 - **Manual Lien** – adjustments manually entered in the TRAINEE EXPENSE WORKSHEET Tab or POSTDOC BENEFITS DETAIL Tab that corresponds to the trainee's period of appointment.
- Postdoc benefits should appear blank under 07-Tuit.Fees.Hlth. Manually copy and paste the total allowable Paid, Lien, and Manual Lien amounts from the POSTDOC BENEFITS PIVOT Tab for each Postdoc trainee.
- Include any backup documentation with the Smart Closeout Packet submission to EFM.



Special Instructions

CLOSEOUT CHECKLIST

Line	Requirements	Auto Results	Override Results	\$ Amount
15>	Total expenditures on current fund	225,187.01		=C22-

- **Line 15:** Total Expenditures on Current Fund. (Total Expenditures pulls the total Paid and Lien amounts). Using the figure auto-populated in the Auto Results column, subtract the total Lien amount. Use formula below to allow EFM to view formula during review of Closeout Package.
 - **Formula to be used;** " = C22 (auto-result) – total Lien (Trainee Expense Worksheet Tab)

Line	Requirements	Auto Results	Override Results	\$ Amount
21>	Remaining Encumbrances?	N		

- **Line 21:** Remaining Encumbrances. Add both Lien and Manual Lien totals from the TRAINEE EXPENSE WORKSHEET Tab to any Remaining Encumbrances listed under \$ Amount (cell E28 of the Closeout Checklist).

SUMMARY BY SUB Tab

- Add the total Manual Lien into the appropriate Sub Code under the **To Appear** column.

What to include to EFM ?

- Submit copies of all NIH Statement of Appointment forms (PHS 2271), Form 10, and when necessary, any Termination Notices (PHS 416-7) for each trainee with the submission of the Smart Closeout Package to EFM.

What if the spreadsheet is blank?

- If the TRAINEE EXPENSE WORKSHEET Tab is blank, it means there were no trainees ('78') for this FAU/fund.
- Ignore this tab.



Warning

- Re-running the Smart Closeout Tool will cause loss of all manually entered data (ie, appt period, stipend amt, etc.)



Reminder

- Stipend, Tuition and Fees, Health Insurance are the only types of allowable liens on an NIH Training Grant. Other training related expenses per NIH policy are unallowable to carryforward into the next fund number.



Hints and Tips

- If there is an early termination, manually adjust the Appt Period and total Stipend Amount.
- Double check the Training Grant for approved stipend and tuition and fees allowances as older awards may have differing amounts from current agency approved levels.
- After updating the TRAINEE EXPENSE WORKSHEET DETAIL Tab, and running the Macro (explained in the following pages), rename the new Tab “Trainee Worksheet AFTER Analysis” and rename original Tab “Trainee Worksheet BEFORE Analysis”.
- Read closely through the Sponsor terms and conditions of each Training Grant.

TRAINEE EXPENSE WORKSHEET DETAIL Tab

Worksheet

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Training Grant - 78XXXX-All-31672					4/30/2010						Fund End	8/31/10				
2		Ledger															
	Su	Trans Ref GL	Month	Proj	Obj	Account	Fund	Sub-Object Title	Source	Trans ID	Trans	Trans. Eff.					
									Cod	GL	Doc Da	Date		Paid/Lien	Name		Expense
3	05	103482712	200908	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	02SBSB	8/20/09	8/20/2009	Paid	L-Name 1, F			1,748.00
4	05	103482712	200909	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	03SBSB	9/14/09	9/14/2009	Paid	L-Name 1, F			5,244.00
5	05	103482712	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/1/10	1/1/2010	Paid	L-Name 1, F			5,244.00
6	05	103482712	201003	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	09SBSB	3/19/10	3/19/2010	Paid	L-Name 1, F			5,244.00
7	05	303232939	200908	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	02SBSB	8/20/09	8/20/2009	Paid	L-Name 2, F			3,280.00
8	05	303232939	200909	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	03SBSB	9/16/09	9/16/2009	Paid	L-Name 2, F			3,280.00
9	05	303232939	200910	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	04SBSB	10/15/09	10/15/2009	Paid	L-Name 2, F			3,280.00
10	05	303232939	200911	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	05SBSB	11/19/09	11/19/2009	Paid	L-Name 2, F			3,280.00
11	05	303232939	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/1/10	1/1/2010	Paid	L-Name 2, F			3,280.00
12	05	303232939	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/21/10	1/21/2010	Paid	L-Name 2, F			3,280.00
13	05	303388412	200908	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	02SBSB	8/20/09	8/20/2009	Paid	L-Name 3, F			1,748.00
14	05	303388412	200909	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	03SBSB	9/14/09	9/14/2009	Paid	L-Name 3, F			5,244.00
15	05	303388412	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/1/10	1/1/2010	Paid	L-Name 3, F			5,244.00
16	05	303388412	201003	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	09SBSB	3/19/10	3/19/2010	Paid	L-Name 3, F			5,244.00
17	05	303426824	200908	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	02SBSB	8/19/09	8/19/2009	Paid	L-Name 4, F			7,866.00
18	05	303426824	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/1/10	1/1/2010	Paid	L-Name 4, F			7,866.00
19	05	403476069	200908	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	02SBSB	8/20/09	8/20/2009	Paid	L-Name 5, F			1,748.00
20	05	403476069	200909	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	03SBSB	9/14/09	9/14/2009	Paid	L-Name 5, F			5,244.00
21	05	403476069	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/1/10	1/1/2010	Paid	L-Name 5, F			5,244.00
22	05	403476069	201003	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	09SBSB	3/19/10	3/19/2010	Paid	L-Name 5, F			5,244.00
23	05	603864011	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/25/10	1/25/2010	Paid	L-Name 6, F			3,114.00
24	05	603864011	201001	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	07SBSB	1/25/10	1/25/2010	Paid	L-Name 6, F			3,114.00
25	05	603864011	201002	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	08SBSB	2/18/10	2/18/2010	Paid	L-Name 6, F			3,114.00
26	05	603864011	201003	65836	7501	787145	RS 31672	STUDENT AWARD - PAY	53	09SBSB	3/19/10	3/19/2010	Paid	L-Name 6, F			3,114.00

What data is contained in the TRAINEE EXPENSE WORKSHEET DETAIL Tab?

- The TRAINEE EXPENSE WORKSHEET DETAIL Tab provides a list of trainee adjustments including stipends, tuition and fees, and health insurance with the exception of postdoctoral benefits which are listed under the POSTDOC BENEFIT PIVOT Tab and the POSTDOC BENEFIT DETAIL Tab respectively.

What do I do with this data?

- Closely review all adjustments listed for each trainee on the TRAINEE EXPENSE WORKSHEET DETAIL Tab.
- Check the length of the appointment for each trainee against the statement of appointment date.
- Ensure that any stipend, tuition and fees, and health insurance not paid or lien are accounted for by creating respective Manual Liens against the current fund. In the TRAINEE EXPENSE WORKSHEET DETAIL Tab, create a new row for each Manual Lien per trainee. At a minimum, all columns that are yellow highlighted must be completed for each new row. Ensure the description under the Paid/Lien column, the category type Manual Lien is entered. This is necessary to delineate the 3 possible types of adjustments: Paid, Lien and Manual Lien.
 - Paid** – Adjustments that have hit the General Ledger within the current budget period
 - Lien** – Adjustments entered into the General Ledger, but hitting after the current budget period end date
 - Manual Lien** – Adjustments manually entered in the TRAINEE EXPENSE WORKSHEET Tab or POSTDOC BENEFITS DETAIL Tab that corresponds to the trainees period of appointment

- Once all Manual Liens have been created, run the MACRO to recreate the TRAINEE EXPENSE WORKSHEET Tab which will include all your changes. To run the macro, while on the TRAINEE EXPENSE WORKSHEET DETAIL Tab, go to the main menu screen, click on the "Macros" button which is at the bottom left of the screen. Then, click on 3 - Training Grant - Trainee Expense Worksheet and click on "Run Macro". Do this step to double check the detail prior to submitting Smart Closeout Package to EFM.

What if the spreadsheet is blank?

- If the TRAINEE EXPENSE WORKSHEET DETAIL Tab spreadsheet is blank, it means there were no trainee expenses for this FAU/fund.
- Ignore this tab.




Reminder

- It is possible for stipends to hit twice in 1 month in accordance to the Stipend Payment Schedule.



Hints & Tips

- Monitor the trainee expense worksheet detail on a quarterly basis.
- After updating the TRAINEE EXPENSE WORKSHEET DETAIL Tab and running the Macro, rename the new Tab "Trainee Worksheet AFTER Analysis" and rename the original Tab "Trainee Worksheet BEFORE Analysis".
- To easily sort adjustments, click on  to select a filter grouping.

POSTDOC BENEFITS PIVOT Tab

Information

	A	B	C	D	E	F	G	H
1	PAYROLL: TRAINING GRANT – POSTDOC ALLOWABLE/UNALLOWABLE BENEFITS ALL-ALL-31672 Date: 04/30/2010							
2								
3	Allowable Benefits							
4	Paid/Lien	Total	PostDoc 1, First	PostDoc 2, First	PostDoc 3, First			
5	Paid	8,447.97	1,483.76	6,254.91	709.30			
6	Total Allowables	8,447.97	1,483.76	6,254.91	709.30			
7								
8								
9	NIH PSBP Unallowable Charges							
10	Paid + Lien	Total	PostDoc 1, First	PostDoc 2, First	PostDoc 3, First			
11	Work Comp (8501)	443.04	94.72	197.84	150.48			
12	Life Ins. (8751)	44.1	12.6	25.2	6.3			
13	Disability (8741)	86.94	24.84	49.68	12.42			
14	Total Unallowable	574.08	132.16	272.72	169.2			
15								
16								
17	Grand Total	9,022.05	1,615.92	6,527.63	878.50			

What data is contained in the POSTDOC BENEFITS PIVOT Tab?

- The POSTDOC BENEFITS PIVOT Tab provides a summary of postdoctoral benefit charges including allowable and unallowable charges pulled from the POSTDOC BENEFITS DETAIL Tab.

What do I do with this data?

- Review all adjustments listed for each trainee on the POSTDOC BENEFITS DETAIL Tab.
- Check the length of the appointment for each posdoc against the Statement of Appointment begin and termination date.
- Check that all benefits not currently paid or liened are accounted for by creating Manual Lien entries against the current fund in the POSTDOC BENEFITS DETAIL Tab.
- Copy and paste the **ALLOWABLE** Paid, Lien, and Manual Lien benefits from the POSTDOC BENEFITS PIVOT Tab into the TRAINEE EXPENSE WORKSHEET Tab which correspond to the respective allowable sub type and trainee, creating new rows as necessary.

What if the spreadsheet is blank?

- If the POSTDOC BENEFITS PIVOT Tab is blank, it could indicate that there are no postdoc trainees, or that the fund number is not associated with the postdoc employee's EDB benefit detail.

- Ensure that the home department of each postdoc trainee has previously set up the postdoc in EDB with a DOS Code of PDW (Postdoc Without Salary).
- Ensure that the respective Training Grant fund number is entered.
- Check your QDB access rights for viewing salary information on the fund.
- If the POSTDOC BENEFITS PIVOT Tab is blank and the scenarios above do not apply, then ignore this tab.



Reminder

- Create a Journal Entry in the JOURNAL Tab to remove all PSBP (Postdoctoral Scholar Benefits Plan) Unallowable Charges.



Hints & Tips

- All postdoc trainees should appear on the POSTDOC BENEFITS PIVOT Tab regardless of the dollar amount listed under allowable or unallowable charges.
- Monitor the TRAINEE EXPENSE WORKSHEET DETAIL Tab on a quarterly basis.
- After updating the POSTDOC BENEFITS DETAIL Tab, and running the Macro, rename the new Tab “Postdoc Benefits AFTER Analysis” and rename the original Tab “Postdoc Benefits BEFORE Analysis”.

POSTDOC BENEFITS DETAIL Tab

Worksheet

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	PAYROLL: TRAINING GRANT – POSTDOC ALLOWABLE/UNALLOWABLE BENEFITS # Fund End										8/31/10														
2	Fun	Account	S	Employee Name	Employee ID	Proj	Obj	Led Y	Date	Earned	Paid/Lien	D	Co	Time	H	Total Benefits	Allowable Benefits	Health	Dental	Vision	Post Doc Broker Fee	Life Ins. (8751)	Work Comp (8501)	Disability (8741)	Trf Ind
3	31672	787145	RS	06	Postdoc 1,First	603864011		1070	201002	2/28/10	Paid	PDW	3253	0.0000	H	403.98	370.94	333.81	25.15	3.90	8.08	3.15	23.68	6.21	Y
4	31672	407145	RS	06	Postdoc 1,First	603864011		1070	201003	3/31/10	Paid	YYY	3253	0.0000	H	403.98	370.94	333.81	25.15	3.90	8.08	3.15	23.68	6.21	Y
5	31672	787145	RS	06	Postdoc 1,First	603864011		1070	201001	1/31/10	Paid	PDW	3253	0.0000	H	403.98	370.94	333.81	25.15	3.90	8.08	3.15	23.68	6.21	Y
6	31672	407145	RS	06	Postdoc 1,First	603864011		1070	201004	4/30/10	Paid	YYY	3253	0.0000	H	403.98	370.94	333.81	25.15	3.90	8.08	3.15	23.68	6.21	Y
7	31672	407145	RS	06	Postdoc 2,First	903864439		1070	201001	1/31/10	Paid	PDW	3253	0.0000	H	862.15	829.11	801.19	15.94	3.90	8.08	3.15	23.68	6.21	Y
8	31672	407145	RS	06	Postdoc 2,First	903864439		1070	200910	10/31/09	Paid	PDW	3253	0.0000	H	738.26	703.12	675.20	15.94	3.90	8.08	3.15	25.78	6.21	Y
9	31672	407145	RS	06	Postdoc 2,First	903864439		1070	200912	12/31/09	Paid	PDW	3253	0.0000	H	864.25	829.11	801.19	15.94	3.90	8.08	3.15	25.78	6.21	Y
10	31672	407145	RS	06	Postdoc 2,First	903864439		1070	201003	3/31/10	Paid	PDW	3253	0.0000	H	862.15	829.11	801.19	15.94	3.90	8.08	3.15	23.68	6.21	Y
11	31672	407145	RS	06	Postdoc 2,First	903864439		1070	200909	9/30/09	Paid	PDW	3253	0.0000	H	738.26	703.12	675.20	15.94	3.90	8.08	3.15	25.78	6.21	Y
12	31672	407145	RS	06	Postdoc 2,First	903864439		1070	200911	11/30/09	Paid	PDW	3253	0.0000	H	738.26	703.12	675.20	15.94	3.90	8.08	3.15	25.78	6.21	Y
13	31672	407145	RS	06	Postdoc 2,First	903864439		1070	201002	2/28/10	Paid	PDW	3253	0.0000	H	862.15	829.11	801.19	15.94	3.90	8.08	3.15	23.68	6.21	Y
14	31672	407145	RS	06	Postdoc 2,First	903864439		1070	201004	4/30/10	Paid	PDW	3253	0.0000	H	862.15	829.11	801.19	15.94	3.90	8.08	3.15	23.68	6.21	Y
15	31672	407145	RS	06	Postdoc 3,First	303232939		1070	200909	9/30/09	Paid	YYY	3253	0.0000	H	25.78	0.00	0.00	0.00	0.00	0.00	0.00	25.78	0.00	Y
16	31672	407145	RS	06	Postdoc 3,First	303232939		1070	200911	11/30/09	Paid	YYY	3253	0.0000	H	25.78	0.00	0.00	0.00	0.00	0.00	0.00	25.78	0.00	Y
17	31672	407145	RS	06	Postdoc 3,First	303232939		1070	201001	1/31/10	Paid	YYY	3253	0.0000	H	387.69	354.65	333.81	8.86	3.90	8.08	3.15	23.68	6.21	Y
18	31672	407145	RS	06	Postdoc 3,First	303232939		1070	200910	10/31/09	Paid	YYY	3253	0.0000	H	25.78	0.00	0.00	0.00	0.00	0.00	0.00	25.78	0.00	Y
19	31672	407145	RS	06	Postdoc 3,First	303232939		1070	200912	12/31/09	Paid	YYY	3253	0.0000	H	25.78	0.00	0.00	0.00	0.00	0.00	0.00	25.78	0.00	Y
20	31672	407145	RS	06	Postdoc 3,First	303232939		1070	201002	2/28/10	Paid	YYY	3253	0.0000	H	387.69	354.65	333.81	8.86	3.90	8.08	3.15	23.68	6.21	Y

What data is contained in the POSTDOC BENEFITS DETAIL Tab?

- The POSTDOC BENEFITS DETAIL Tab provides a list of postdoctoral benefit charges including allowable and unallowable (columns highlighted in pink) charges.

What do I do with this data?

- Review all charges listed for each trainee on the POSTDOC BENEFITS DETAIL Tab.
- Check the length of the appointment for each posdoc against the statement of appointment begin and termination date.
- Ensure that any benefits not paid or lien are accounted for by creating respective Manual Liens against the current fund. In the POSTDOC BENEFITS DETAIL Tab, create a new row for each Manual Lien per trainee. At a minimum, all columns highlighted yellow must be completed. Ensure the description under the Paid/Lien column, the category type Manual Lien is entered. This is necessary to delineate the 3 possible types of adjustments: Paid, Lien and Manual Lien.
 - Paid** – Adjustments that have hit the General Ledger within the current budget period.
 - Lien** – Adjustments that have hit the General Ledger, but after the current budget period end date.
 - Manual Lien** – Adjustments manually entered in the TRAINEE EXPENSE WORKSHEET Tab or POSTDOC BENEFITS DETAIL Tab which correspond to the trainees' period of appointment.
- Once all Manual Liens have been created, run the MACRO to recreate the POSTDOC BENEFITS PIVOT Tab which will include all your changes. To run the macro, while on the POSTDOC BENEFITS DETAIL Tab, go to the main menu screen, click on the "Macros" button which is at the bottom left of the screen. Then, click on 4 - Training Grant - Postdoc Allowable/Unallowable Benefits and click on "Run Macro". Do this step to double check the detail prior to submitting Smart Closeout Packet to EFM.

What if the spreadsheet is blank?

- If the POSTDOC BENEFITS DETAIL Tab is blank, it could indicate that there are no postdoc trainees, or that the fund number is not associated with the postdoc employee's EDB benefit detail.
 - Ensure that the home department for each postdoc trainee has set up the postdoc in EDB with a DOS (Description of Service) Code of PDW (Postdoc Without Salary).
 - Ensure that the Training Grant fund number is entered.
 - Check your QDB access rights for viewing salary information on the fund.

- If the POSTDOC BENEFITS PIVOT Tab is blank and the scenarios above do not apply, ignore this Tab.



Reminder

- Closely note the budget period end date . All postdoc benefit adjustments after the expiration of the current budget period will appear as a Lien against the fund.



Hints & Tips

- Monitor the postdoc benefits detail on a quarterly basis.
- After updating the POSTDOC BENEFITS DETAIL Tab, and running the Macro, rename the new Tab “Postdoc Benefits AFTER Analysis” and rename the original Tab “Postdoc Benefits BEFORE Analysis”.

JOURNAL Tab



*To be used for NPEAR requests > 120 days that cannot be submitted online.												
Loc	Account	CC	Fund	Project	Sub	Obj	Source	Description	Reference	Debit	Credit	Document Date
4	441357	JB	44321		03	3385		08/09 General Liab	31234	5.00		9/30/2008
4	441357	JB	31234		03	3385		08/09 General Liab	44321		5.00	9/30/2008

What data is contained in the JOURNAL Tab?

- The JOURNAL Tab is a blank Excel template provided to request cost transfer adjustments that a Departmental Fund Manager is unable to process via the NPEAR system (e.g. current fiscal year + 2 previous fiscal years), or for adjustments to payroll benefits only (submitted to Payroll, not EFM).
- The data entered on this Tab will be directly uploaded to the Financial System by EFM, upon EFM approval of the transactions.
- The JOURNAL Tab contains data fields for the Full Accounting Unit (FAU), i.e. Location, Account, Cost Center (CC), Fund Number, Project Code, Sub Code, Object Code, Source, as well as the Description, Reference, Debit/Credit, and Document Date.
- All transactions listed on this Tab MUST be accounted for in one of the other Tabs (e.g. WARNING OBJECT CODE Tab, etc.), and on the SUMMARY BY SUB Tab.

What do I do with this data?

- This Tab is provided as a convenience for the Fund Manager. **If a Journal is not required, ignore this Tab.**
- If a Journal is required, complete the Journal with the Full Accounting Unit (FAU), and all other data fields (e.g. source, description, reference, etc.) from the General Ledger for the financial transactions to be adjusted.
- Each journal transaction should include both a DEBIT and a CREDIT line, which together, should equal zero.

Non-Payroll Journal Entry Sample:

LOC	Account	CC	Fund	Project	Sub	Obj	Source	Description	Reference	Debit	Credit	Document Date
4	44XXXX	GK	6XXXX		03	3385		08/09 General Liab	5XXXX	5.00		MM/DD/YY
4	44XXXX	2A	5XXXX		03	3385		08/09 General Liab	6XXXX		5.00	MM/DD/YY

- The JOURNAL EXPL. Tab MUST be completed in order to provide the appropriate justification for the journal cost transfers.
- Once the JOURNAL Tab has been completed, print the Tab, and obtain the PI's signature for approval.
- Attach any back up documentation (e.g. PDF of Tab with PI's signature) with the Smart Closeout Packet submission to EFM.
- For payroll benefit journal adjustments, include the Employee ID in the Reference column. Send the **ORIGINAL** Journal, along with a copy of the PPP5302 Payroll Ledger, to the [Payroll Department](#) for processing. Include a **COPY** of the Journal with the Smart Closeout Packet submission to EFM.
- Include the Journal amount on the appropriate Tab (e.g. WARNING OBJECT CODES Tab, etc.), as well as the SUMMARY BY SUB Tab.

Payroll Benefit Journal Entry Sample:

LOC	Account	CC	Fund	Project	Sub	Obj	Source	Description	Reference	Debit	Credit	Document Date
4	44XXXX	RM	5XXXX		06	8900		HEALTH INS AMT	2XXXXXXXXX	165.71		MM/DD/YY
4	44XXXX	RM	3XXXX		06	8900		HEALTH INS AMT	2XXXXXXXXX		165.71	MM/DD/YY



Hints & Tips

- **Red Flags:**
 - Transfers in excess of 120 days from the original document date or 90 days after fund end date.
 - Previously transferred expense being re-transferred to another sponsored fund.
 - High volume of cost transfers.
 - Transfers between closely related projects.
 - Transfers from one sponsored project to another sponsored project.
- Cost transfers for Financial Aid (Accounts 77xxxx, 78xxxx, 79xxxx) must be processed through the Graduate Division.

JOURNAL EXPL. (Explanation) Tab



Provide the 6 justifications, as applicable, for EACH Journal Entry request from Journal Tab. Copy & paste additional rows as necessary.

Explanation of Expenditure Adjustment, State:	Department Response:
1) Why the transfer is being made?	1)
2) Why it was originally charged as it was?	2)
3) What is the benefit of the cost to the project?	3)
4) Who made the determination for the transfer of the cost item and their connection to the project?	4)
5) Strong reason why cost adjustments are being done in violation of University Policy if past the required time of 120 days from original transaction date or 90 days after the fund end date, whichever is applicable.	5)
6) The steps being taken to prevent this in the future.	6)

What data is contained in the JOURNAL EXPL. Tab?

- The JOURNAL EXPL. Tab provides a template for the six questions that *must be* answered for *each* Journal Entry requested on the JOURNAL Tab.

What do I do with this data?

- Review carefully each question listed on this Tab.
- For each Journal Entry request entered on the JOURNAL Tab, provide full justification to each of the 6 questions.
 - If requesting more than one Journal Entry, copy and paste the 6 questions.
- Include any back up documentation with the Smart Closeout Packet submission to EFM.



Hints & Tips

- Unacceptable cost transfer justifications:**
 - Reason of convenience i.e. use up remaining balance.
 - To avoid or eliminate overdraft.
 - Shortage of staff.
- Acceptable cost transfer justifications:**
 - Late award set up.
 - Correct bookkeeping/clerical errors.
 - Reallocate cost to appropriate fund source.
 - Transfer cost to applicable grant year of same award.
 - Expenses approved through revised budget/Sponsor approved.
 - No Cost Time Extension approval delay by Sponsor.
- Not all journal entry requests will be approved by EFM.** Approval is contingent upon EFM's final review of Journal explanation/justification and back up documentation provided.

CLOSEOUT CERTIFICATION Tab

Forms

Run Date: 3/19/2010 3:42:46 PM

Smart Form Closeout Certification

1 Date Submitted to EFM:	<input type="text"/>																			
2 FS Code:	1556	Home Dept																		
3 Account -CC- Fund	AII-AII-31175																			
4 Agency:	NIH/NATIONAL INSTITUTE OF ALLERGY AND INFECTIO																			
5 Project Title:	MICROBICIDE DEVELOPMENT PROGRAM (MDP)																			
6 Agency Award No.:	5 U19AL060614																			
7 Investigator Name (Last Name, First Name):	ANTON,PETER A																			
8 Project Period:	<table border="1"> <tr> <th>Begin</th> <th>End</th> </tr> <tr> <td>8/15/2004</td> <td>7/31/2009</td> </tr> </table>	Begin	End	8/15/2004	7/31/2009															
Begin	End																			
8/15/2004	7/31/2009																			
9 Budget Period:	<table border="1"> <tr> <td>8/1/2007</td> <td>7/31/2008</td> </tr> </table>	8/1/2007	7/31/2008																	
8/1/2007	7/31/2008																			
10 Total Awarded Amount - (Appropriation on current fund, incl. 9H):	3,352,979.59																			
11 Total Expenditures- (On current fund, incl. 9H):	3,345,878.15																			
12 Total +/- adjustments (incl. 9H):	0.00																			
13 Total Unobligated / Unexpended Balance (incl. 9H):	7,101.44	Unobligated Balance will be returned to agency.																		
14 EFM Contact:	<table border="1"> <tr> <th>Name</th> <th>Extension</th> </tr> <tr> <td></td> <td></td> </tr> </table>	Name	Extension																	
Name	Extension																			
<table border="0"> <tr> <td>X _____</td> <td>X _____</td> </tr> <tr> <td>Signature of Fund Manager</td> <td>Signature of Investigator</td> </tr> <tr> <td>Name: Cathy Rujanuruks</td> <td></td> </tr> <tr> <td>Phone/Ext: 66287</td> <td></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>X _____</td> <td>X _____</td> </tr> <tr> <td>Signature of Departmental Approver 1</td> <td>Signature of Departmental Approver 2</td> </tr> <tr> <td>Name: Adriana Centeno</td> <td>Name: Raellen Man</td> </tr> <tr> <td>Phone/Ext: 47170</td> <td>Phone/Ext: 58112</td> </tr> </table>			X _____	X _____	Signature of Fund Manager	Signature of Investigator	Name: Cathy Rujanuruks		Phone/Ext: 66287				X _____	X _____	Signature of Departmental Approver 1	Signature of Departmental Approver 2	Name: Adriana Centeno	Name: Raellen Man	Phone/Ext: 47170	Phone/Ext: 58112
X _____	X _____																			
Signature of Fund Manager	Signature of Investigator																			
Name: Cathy Rujanuruks																				
Phone/Ext: 66287																				
X _____	X _____																			
Signature of Departmental Approver 1	Signature of Departmental Approver 2																			
Name: Adriana Centeno	Name: Raellen Man																			
Phone/Ext: 47170	Phone/Ext: 58112																			

Instructions for completing form:

- This Tab is generated by double clicking on the Requirements column in **Line 47 of the Closeout Checklist**.

47>	Double click to generate Certification Form				Fill out 43 to 45 first, so names appear on Certification Form.
-----	---	--	--	--	---

- At the upper right corner of the Certification Form it will indicate either of the following:
 - **Home Dept:** Indicates Smart Closeout Tool was run for the entire fund (e.g. all accounts and all costcenters linked to the fund).
 - **Linked Dept:** Indicates the Smart Closeout Tool was run for only one account and costcenter linked to the fund.
- Complete Lines 1 and 14 of the Certification Form only.
- In cases where the Project and/or Budget Period end date (Lines 8 and 9) are incorrect due to **Early Termination**, override the end date/s with the correct end date/s. The form will have to be unprotected first, by choosing Protection/Unprotect Sheet from the Tools menu.
 - In addition, type “Early Termination” in the cell right next to the date. **Example:**

8 Project Period:

8/15/2004	5/31/2009	EARLY TERMINATION
-----------	-----------	--------------------------

- Print this form, and obtain the required signatures. Include completed form as a PDF with the Smart Closeout Packet submission to EFM.
 - Pay special attention to Line 13, and point out any unobligated balance or overdraft to the PI before obtaining PI certification.
 - Include backup documentation supporting the early termination (e.g. revised Notice of Award) with the Smart Closeout Packet submission to EFM.

Electronic signatures will not be accepted. If you are unable to obtain the original signatures on this form, an email from the PI will be acceptable. The email must indicate the PI’s approval of any Unobligated/Unexpended Balance, and acknowledgment/approval of what will happen to that balance.

SUBMISSION INSTRUCTIONS

TIMELINE FOR CLOSING

Days +1-60:

After End Date of Award

- Review all costs and book adjustments
- Finalize ending balances

Day +60:

After End Date of Award

- Submit closeout packet to EFM

Days +61-90:

After End Date of Award

- EFM reviews fund transactions; processes final reconciliation
- EFM prepares and submits Financial Report to sponsor



***Timeline for standard Health & Human Services (HHS) 90 day deadline.**

If final reports/invoices are due 60 days after end of award, submit closeout packet 30 days prior to sponsor deadline (i.e. Private subgrants with Federal Prime sponsors)

SUBMISSION INSTRUCTIONS

- 1) Complete the Pre-Closeout Checklist.
- 2) Complete the Smart Closeout Packet (Closeout Checklist and any required Tabs).

Smart Closeout Packet File Naming Convention: Fund Number_Closeout_vX

Example: 31234_Closing_v1.xls

- 3) Generate the Closeout Certification Form (see **Line 47 of Closeout Checklist**), and obtain the required signatures.

47>	Double click to generate Certification Form				Fill out 43 to 45 first, so names appear on Certification Form.
-----	---	--	--	--	---

Scan the signed Closeout Certification Form, and save as a PDF.

Closeout Certification Form File Naming Convention: Fund Number_Cert_vX

Example: 31234_Cert_v1.pdf

- 4) Save and/or scan all backup documentation as one single PDF.

Backup Documentation File Naming Convention: Fund Number_Backup_vX

Example: 31234_Backup_v1.pdf

- 5) Use the [ORA Portal RAPID Closeout Upload Tool](#) for submission to EFM.
 - a. From the Post-Award Tab, Click on the RAPID Closeout Upload Tool.
 - b. Use your UCLA Logon ID and password to sign in. Once you log in, your email address will automatically be listed in the Your Information section.

UCLA
Research Administration

10010 **ORA Online Resource Center** Logout

General Statistics > Pre-Award > **Post-Award >** Compliance >

RAPID Upload Tool

Step 1 of 2 - Enter a fund number then click "Get Fund Data". Verify the information and click "Proceed" to start uploading files.

Your Information
Name: Bruin, Joseph
E-mail: jbruin@ucla.edu

Enter Fund# / Location: 31175 / UCLA Get Fund Data

PI Name: ANTON, PETER A
Project Title: MICROBICIDE DEVELOPMENT PROGRAM (MDP)
Department: 1556 - MEDICINE-GASTROENTEROLOGY
Institution No.: 04053797
Sponsor Awd No.: 5 U19AI060614

Proceed

- c. Enter the Fund #, and press the Get Fund Data button.
- d. Verify the fund data is correct.
- e. Press the Proceed button

UCLA
Research Administration

10010 **ORA Online Resource Center** Logout

General Statistics > Pre-Award > Post-Award > Compliance >

RAPID Upload Tool

Step 2 of 2 - Name, select, and upload files related to this closeout.

- Name your files using the following convention: Fund#_ Closing/Cert/Backup_vX
e.g. 12345_Closing_v3.xls, 11122_Cert_v1.pdf

Use "Closing" for Closeout packets
Use "Cert" for Certification Forms and signatures
Use "Backup" for any other supporting files
vX = indicates version number for updates to a file that was already uploaded
- Click "Browse File(s)" below to select the file(s) to upload
- Once you've completed your file selection, click the "Upload Files" button

Upload files for:
Fund No.: 31175
PI Name: ANTON, PETER A

Tips:

- Close files before uploading in order to prevent upload errors
- You can select multiple files at once by holding the CTRL key down while making your selection
- Select all files related to the SAME fund number. Do not mix files for a different fund number
- Do NOT navigate away from this page or close your browser until you see an upload confirmation

Browse File(s)

31175_closing_v1.xls

Upload Files Cancel

- Press the Browse File(s) button, and choose the Closing, Cert, and/or Backup files from the location where you saved them. Be sure the files are closed before uploading.
- Once all files have been selected, press the Upload Files button.
- An email confirmation will be sent containing the date, time, fund data, and the name of the files uploaded.



Reminder

The **Primary Fund Manager** should submit the overall Smart Closeout Packet (i.e. run for all linked Accounts/CCs) to EFM.

The **Linked Fund Manager** should submit a Smart Closeout Packet for the linked Account/CC only, to the Primary Fund Manager, NOT to EFM.



Best Practice

For the Backup Documentation, compile all of the documents (e.g. Pre-Closeout Checklist, subaward final invoices, pending vendor invoices, etc.) into one single PDF for submission to EFM.

If unable to submit electronically (e.g. unable to create PDFs of signed Certification Form, etc.), hard copies will still be accepted.




APPENDIX

PRE-CLOSEOUT CHECKLIST Tab

 Checklist

The Pre-Closeout Checklist can be accessed via the Rapid Project Quick Wins main menu.
For David Geffen School of Medicine Users, the Pre-Closeout Checklist can be accessed via the DGSOM QDB.


RAPID Project Quick Wins - Version Date: 4/27/2010 - NEW



RAPID Project Quick Wins

Closeout Reports	ARRA & ERS Reports
<div style="border: 2px solid red; padding: 2px;">Pre-Closeout Checklist (Recommended 2 months prior to fund end date)</div> <ul style="list-style-type: none"> Smart Closeout Tool Summary - By Sub Expenses - Unallowable and Warning Object Codes Expenses - After End Date Remaining Encumbrances F&A Reconciliation Link Subawards/Subcontracts/Subgrants 1198XX (Intercampus/Carryforward/STIP) Training Grant - Trainee Expense Worksheet Training Grant - Postdoc Allowable/Unallowable Benefits Training Grant Benefits Detail - Closed Detail - Open Detail - All 	<ul style="list-style-type: none"> ARRA Linked Accounts by Hierarchy Code ARRA FTE Report ERS Detail

Report ppp for: ☒ Organizational ☐ Employee

 Writeups
Macros
Monthly Batch
Go to ADHOC
Cancel
< Back
Next >
Finish

Once the Next button is hit, a blank Pre-Closeout Checklist will be generated.

FAU/PI Last Name:

Requirement	Complete? Y/N	Instructions	Comments	Category
1> Have you reviewed synopsis and award for special instructions?				Overall
2 Does important email, or other communication, exist that should be included with the closeout packet?				Overall
3 Are there additional Linked Accounts?				Overall
4 Is this a Clinical Study?				Overall
5 Are there patient care costs on this fund?				Overall
6 Are there any outstanding reports due from the PI to the agency (e.g., technical, progress, invention)?				Overall
7 Are there human and/or animal subjects associated with this award?				Compliance
8> Have all effort reports been certified via Effort Reporting System (ERS)?				Compliance
9 Have all key personnel payroll been reviewed against the approved budget to ensure actual paid/devoted effort is within sponsor guidelines?				Compliance
10 Have charges been reviewed for applicability and allowability and verified that they are directly related to this project/science?				Compliance
11 Have the ledgers been reviewed to verify that all object codes were recorded correctly. (i.e. 4771)?				Compliance
12 Has equipment been purchased within the last 90 days, or supplies within the last 30 days of the project period?				Compliance
13 Are there any open blanket POs?				Accounting
14> Are there any outstanding H & Is?				Accounting
15 Are there any outstanding vendor debit or credit invoices, or outstanding recharges?				Accounting
16 Are there any Recharge ID Numbers linked to this fund?				Accounting
17> Is there any Petty Cash associated with this fund?				Accounting
18> Are there any "Travel Express" entries that have not been posted to the ledgers?				Accounting
19 Has notification been sent to department payroll office that the budget/project period will end?				Payroll
20 Are there any other salary or benefit expenses outside the project period?				Payroll
21 Are there retroactive payroll adjustments applicable to this budget year that need to be processed?				Payroll
22 For Bi-weekly employees, is there any pay outside the project period?				Payroll
23> Are there any GSR fees for the project?				Payroll
24 Has all vacation usage for faculty been processed through the budget/project end date?				Payroll
25> Does FAU appear on Invalid Transaction Report?				Payroll
26> Does the award earn STIP?				EFM
27 Are there any unbilled expenses (i.e., invoices not sent to sponsor)?				EFM
28 Have any invoices sent to sponsor not been paid (i.e., accounts receivable)?				EFM
29> Is a "OCGAV/Purchasing Subaward Checklist" required?				Subagreements
30> Is a "Subaward Final Close-out Certification" required?				Subagreements

Form completed by:

Print Name

Signature

Outstanding items completed by:

Print Name

Signature

TO DO: List items from checklist above that require follow-up. Include reference to line item above in the # column e.g. #6: Final Progress Report to agency. Include detailed justification in comments of the corresponding line item.

#	TASK



Best Practice

It is **highly recommended** that a Pre-Closeout Checklist be completed prior to beginning the Smart Closeout Packet submission to EFM.

As with the Closeout Checklist, the instructions within the Pre-Closeout Checklist are dynamic, i.e. as each question is answered with a Y or N, the Instructions will change based on the answer.

Once complete, print the form, and sign in the “Form completed by” section.

Include the completed Pre-Closeout Checklist as a PDF with Smart Closeout Packet submission to EFM.

GLOSSARY

A-21 refers to the federal Office of Management and Budget (OMB) circular titled, *Cost Principles for Educational Institutions*. [OMB Circular A-21](#) which sets forth the principles for determining what costs are allowable as chargeable to federally sponsored projects. These principles apply not only to the direct charges, but also to all charges included in the calculation of the indirect cost rate (F&A) which include the costs of facilities, departmental and central administrative units, operations and maintenance, libraries, etc. As such, these principles affect virtually every unit on campus.

A-110 refers to the federal Office of Management and Budget (OMB) circular titled, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non Profit Organizations*. [OMB Circular A-110](#) sets forth the standards for obtaining consistency and uniformity among federal Sponsors in the administration of grants and agreements with institutions of higher education, hospitals, and other non profit organizations.

A-133 refers to the federal Office of Management and Budget (OMB) circular titled, *Audits of States, Local Governments, and Non-Profit Organizations*. [OMB Circular A-133](#) sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of States, local governments, and non-profit organizations expending federal awards.

Account/CC: A place to record financial activity in the General Ledger. Each account/cc has specific characteristics that govern its use and presentation in financial reports. At UCLA, the account/cc represents the second and third component of the Full Accounting Unit (FAU): 4-**442560-RG**-58201-LM0098-03-4050-Survey.

The six digit account number is linked to an award's fund number. The first two digits of an expenditure account reflect the account function or "activity type" of the account (e.g. 40-instruction; 44-research; 77-and 78-student financial aid.) The last four digits reflect the school/college and department that controls the account.

- Accounts beginning with "2" represent the revenue accounts (money coming in)
- Accounts beginning with "4", "6", or "7" represent expenditure accounts (money expended). A fund may have multiple expense accounts.

Allowable costs are costs that can be charged to federal grant. Costs must be (a) reasonable; (b) allocable to sponsored projects under the principles and methods outlined in OMB Circular A-21; (c) given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) conform to any limitations or exclusions set forth in OMB Circular A-21 or in the sponsored agreement as to types or amounts of cost items. (OMB Circular A-21, Section C2). If a cost is allowable, allocable, consistent, and reasonable, it can be charged to a federal grant. Each of these terms is defined in more detail below:

- (a) Allowable: A cost is considered allowable if it is compliant with the terms and conditions of the award, the sponsoring agency policy, Circular A-21, and University policies.

For example: is the purchase of a laptop computer an allowable cost? It could be if used solely for scientific purposes; e.g. statistical analysis of data or complex systems simulations. Is copying an allowable cost? It could be if a project involves copying 1,500, 12-page surveys to be distributed to study participants.

- (b) **Allocable:** A cost incurred solely to advance the work under a sponsored agreement. If a cost benefits both the sponsored work and other work of the institution, it must be allocated in the appropriate proportions.

For example, just because the costs for research animals is an allowable cost, doesn't mean that such charges can be made to a project that doesn't include animals. (This is an error EFM finds fairly frequently.)

- (c) **Consistent:** A cost is consistent if it is consistently handled according to generally accepted accounting principles, as applied via the institution's policies and procedures. Is the cost incurred for the same purpose, in like circumstances, treated consistently as either direct or F&A? Is the per unit price the same, no matter the funding source?

For example, charging local phone charges to some grants, and not others, is not consistently treating the charges as direct or F&A. (Unless approved by the Sponsor, local phone calls should be part of the F&A)

- (d) **Reasonable:** A cost may be considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made.

For example, approval may have been given to purchase a desk chair, but is \$800.00 for a leather recliner a reasonable charge to the project?

Amendment is a type of award document that amends any aspect of an existing award. It is often used interchangeably with the term "modification," or "change order." An amendment might be issued for carryforward approvals, adding or deleting special terms and conditions, changes in funding levels and/or F&A rate (including NSF's Research Experience for Undergraduates, NIH's Minority Supplement, DOD's ASSERT Programs), administrative changes initiated by the Sponsor, extensions that include changes in terms, change of PI, etc.

Applicable credits are receipts or similar transactions that offset or reduce direct or indirect cost items. Typical examples include purchase discounts, rebates, or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges.

Appropriation indicates the dollars awarded to the project (except for clinical trials). On an extramurally funded project, the first appropriation made by EFM will be under subs 08 (direct costs) and 9H (F&A costs). After the department reappropriates the funds, the dollars will subtotal under each sub and the total will roll-up to the account and ultimately the fund.

Award Synopsis is an OCGA/EFM document that summarizes the essential terms of the grant or contract. A signed copy of the Award Synopsis and Sponsor award documents is available on the ORA Online Resource Center (<http://portal.research.ucla.edu>).

Award is the legally binding document that serves as a notification to UCLA that a grant, contract, or cooperative agreement has been made and documents the obligation of funds for a particular project.

Award type characterizes the nature of the terms of an award. For example:

- Cooperative Agreement
- Contract
- Grant, Including State Interagency Agreements and Memo of Understanding
- Gift



It is helpful to be familiar with award types; the award type often indicates the flexibility by which an account/fund can be managed. For example, there is much more latitude in expenditure of funds under a grant than a contract.

BruinBuy is a web-based method of purchasing that uses electronic catalogs featuring UCLA's recommended suppliers. You can also purchase items not in the catalog by placing a special request. BruinBuy complies with UCLA purchasing policies and is connected to the Campus Purchasing and Accounts Payable system on a real-time basis, which means that it can immediately validate accounting information and fund availability. BruinBuy replaces the PAC system.

Budget is the detailed statement outlining estimated project costs to support work under a grant or contract. A well-prepared budget, approved by the Sponsor, serves as a guide for administration of the funds after the project is awarded.

Budget Period is the interval of time, usually twelve months, into which the project period is divided for budgetary and funding purposes. For example, an award with a project period of July 1, 2007 - June 30, 2010, could have three budget periods:

- (1) July 1, 2007 - June 30, 2008;
- (2) July 1, 2008 - June 30, 2009;
- (3) July 1, 2009 - June 30, 2010.

Carryforward refers to unexpended funds from one budget period that are carried forward into the next budget period. Whether carryforward is allowable is contingent upon the Sponsor terms and conditions.

Change Order – see definition for Amendment

Closing with a capital "C" refers to the time of the year when UCLA must close and reconcile its General Ledgers for the fiscal year (July 1 – June 30).

Close-out is the act of completing all internal procedures and Sponsor requirements to complete or terminate a research project. Sponsor requirements often require submission of a final technical and fiscal report. Sometimes a patent and equipment report is required as well.

Consistently treated costs are those costs that are treated alike when circumstances are alike, particularly as to whether costs of a given type are treated consistently as either direct costs or as F&A costs. For example, charges for use of telephone should be treated consistently as either direct or F&A costs. At UCLA, we strive to have such charges consistently charged as F&A unless there are circumstances whereby charges that would normally be charged as F&A serve as project costs (such as telephones required for surveys) or the award meets the A-21 criteria of a "major project" (such as General Clinical Research Centers, center grants and program project grants)

Cost Accounting Standards (CAS) for colleges and universities, established in 1995 and incorporated into OMB circular A-21 in 1996, were enacted by the federal government to ensure uniformity in budgeting and spending.

The four CAS standards are:

- 501 - Consistency in Estimating, Accumulating, and Reporting Costs**
- 502 - Consistency in Allocating Costs Incurred for the Same Purpose-**
- 505 - Accounting for Unallowable Costs**

506 - Cost Accounting Period

Cost Center (CC) is the third component of a FAU. 4-442560-**RG**-58201-LM0098-03-4050-Survey. A cost center further divides a department's expenditure and revenue accounts into sub-units. For contract and grant funds, the cost center usually reflects the PI's initials/name.

Cost sharing represents the portion of a project's total costs that are not provided by the Sponsor of the project. It is partial support for the cost of a sponsored project provided either by UCLA or by a third party. The terms "cost sharing" and "matching" are often used interchangeably, although matching usually refers to support offered to "match" funds (dollars) provided by the Sponsor. Cost sharing must be necessary, reasonable, allowable, and verifiable from the recipient's records. Federal funds (except where provided by statute) cannot be used as cost sharing or matching on any other federal project. Responsibilities and documentation for meeting cost share commitments rests with the PI. At project completion, departments must complete a cost sharing report for mandatory cost sharing. Generally, EFM requires that a separate FAU be designated solely for the capture of the cost sharing.

There are three types of cost sharing:

1. **Mandatory cost sharing:** contributions to projects that are required by the Sponsor as a condition of eligibility and/or are a review criterion. Required or mandatory cost sharing will be specified in the published request for proposals. Mandatory cost sharing must be tracked and reported to Sponsors and cost shared effort must be added to the individual's Effort Report during the effort certification process.
2. **Voluntary committed cost sharing:** contributions to the project that are not required by the Sponsor but are offered in the proposal (either in the budget or narrative or both). Voluntary committed cost sharing must be tracked and reported to Sponsors, and cost shared effort must be added to the individual's Effort Report during the effort certification process. **UCLA does not encourage voluntary committed cost sharing.** (e.g. effort without salary)
3. **Voluntary uncommitted cost sharing:** incidental or unanticipated contributions (i.e., donated) to sponsored projects that were not pledged in the proposal, are not an obligation of the award, and do not have to be tracked or reported to the Sponsor. This type of cost sharing often takes the form of investigator effort over and above that for which support was sought. Voluntary uncommitted cost sharing should not be added to the individual's Effort Report during the effort certification process.

Cost Transfer is a process to move or transfer payroll and non-payroll expenditures from one fund to a different fund source, or even within the same fund when correcting sub-object codes. Costs are transferred to correct salary distribution estimates, correct clerical and bookkeeping errors, transfer pre-award costs, clear account expenses, or cover overdrafts. Transferred expenses are accomplished via the NPEAR or UPAY forms. ***The following questions must be answered when performing a cost transfer:***

- 1) Why the transfer is being made?
- 2) Why it was originally charged as it was ?
- 3) What is the benefit of the cost to the project?
- 4) Who made the determination for the transfer of the cost item and their connection to the project?
- 5) Strong reason why cost adjustments are being done in violation of University Policy if past the required time of 120 days from original transaction date or 90 days after the fund end date, whichever is applicable and
- 6) The steps being taken to prevent this in the future.



Direct costs are costs that can be identified specifically with a particular sponsored project, primarily research, instruction, or service, or that can be directly assigned to such activities relatively easily with a high degree of accuracy (see: OMB Circular A-21, Section D1.) General categories of direct costs include, but are not limited to, salaries and wages, fringe benefits, supplies, contractual services, travel and communication, equipment, and computer use.

Disallowances refer to those charges on an account/fund that are not appropriate or allowable under the terms of an award. Can also be referred to as "unallowable costs."

Effort as it applies to research administration accounting, refers to the amount of effort proposed in a grant or other project application and accepted by a Sponsor, regardless of whether salary support is requested for the effort. For example, if an NIH grant application proposes that an employee will devote 30% of his/her effort to the grant, with salary support for 10% of the effort, the Committed Effort for that employee is 30%.

EDB is the acronym for the Employee Data Base.

Effort reporting is required by OMB Circular A-21 and defined as the amount of time spent on a particular activity. Individual effort is expressed as a percentage of the total amount of time spent on work-related activities (instruction, research, patient care, administration, etc.) for which the University compensates the individual. Effort reporting is the method of certifying to the federal Sponsors that the effort required as a condition of the award has actually been completed. [At UCLA Effort Reporting is tracked via the Effort Reporting System \(ERS\)](#). **The Time and Effort report** becomes UCLA's official verification that the Institutional Base Salary (IBS) charged to a sponsored project is consistent with the actual effort expended on the project.

Encumbrances refer to detailed transactions or balances for a given account/cost center/fund/sub-object that reflect the University's legal obligations to pay for goods or services ordered through a formal purchase order or various maintenance, consultant, rental, and lease agreements. These are also commonly called "liens," but should not be confused with "memo liens." Specific to managing extramural funds – an encumbrance refers to funds that have been set aside or "claimed" for projected expenses pending actual expenditure of the funds. Personnel costs are often encumbrances.

Extramural Fund Management is the campus office responsible for financial oversight of extramural funds, for receiving actual contract and grant monies, for submitting invoices, and for submitting official financial reports.

FAU is the acronym for Full Accounting Unit. See definition for Full Accounting Unit.

FPM is the acronym for Financial Projection Module, a tool accessible and used only by the School of Medicine.

Facilities and Administrative Costs (F&A) also known as overhead or indirect costs, are those costs that cannot be easily attributed to a specific project. F&A rates are negotiated with the federal government and then applied to projects as a percentage of the direct costs.

The Modified Total Direct Cost (MTDC) base against which the federally negotiated rates are applied is derived by excluding certain costs from the direct cost total. These include:

- Equipment
- Patient Care
- Alterations and renovations



- Space rental
- Tuition remission/fees
- For all other subawards, any amount in excess of the first \$25,000
- Subawards to other UC campuses (Multiple Campus Awards)

Final Technical Report is often required by a Sponsor to complete a research project. The PI is the individual who prepares and submits final technical reports. A Sponsor may elect to not pay a final invoice until the PI submits the final technical (or some other) final report. Sometimes, especially with contracts, the final fiscal report must ACCOMPANY the final technical report. This requires coordination between EFM and the academic department. Sometimes new funding is withheld for a specific PI or the entire campus by a Sponsor until a Final Technical report has been submitted.

Financial Journal is used primarily by the Office of Accounting Services and certain designated departmental or administrative units (like EFM) to record miscellaneous financial transactions that cannot be processed via NPEAR or UPAY, such as:

- Miscellaneous General Ledger adjustments
- Cover Journal for detail source documents such as recharges posting to the ledger
- Entries posted to the General Ledger as part of regular Accounting Office procedure

Financial Status Report (FSR) refers to a specific report template used for reporting on federal grants, although the term could be used loosely to refer to any financial status report. The federal government has a standardized Financial Status Report.

Fiscal Year: The current University's fiscal year for the period of the report. Extramural awards are always reported on an Inception-to-Date basis, therefore, the Fund Manager should not use the fiscal year columns to manage the project funds.

Fixed-Price or Fixed-Rate agreements are agreements whereby the University agrees to provide a service or deliver a product at a fixed payment amount to the University, regardless of our costs. [These agreements are governed by UCLA Policy 913.](#) Most clinical trials from private pharmaceutical companies are fixed rate agreements, meaning the University is paid a fixed amount for each subject enrolled in a trial. Fixed price/rate agreements are managed differently from cost-reimbursement agreements in these ways:

- 1) The Sponsor doesn't scrutinize how the funds are expended. The department has lots of flexibility in how the funds are spent.
- 2) Invoices are usually not required. Payment is often connected to reports, especially in the area of clinical trials, where case reports trigger payments
- 3) For clinical trials, funds are not appropriated until CASH is received from the Sponsor, thus they often run in overdraft.
- 4) The unexpended balance on fixed price/rate agreements are not returned to the Sponsor. Instead, the direct costs are transferred to the PI and used as unrestricted funds, and the F&A goes to the University (except for School of Medicine - where entire unexpended balance is transferred to PI and the F&A later de-appropriated by the Dean of the School of Medicine.)

Full Accounting Unit (FAU) is the term used to refer to all of the numeric fields attached to the fund number under which funds are received and spent.

The FAU contains 32 characters. It includes seven data fields and one field of source information. Each field in the FAU represents a piece of information about the award. The FAU provides the "who, what, and why" for the award when it is established in the Financial System. An example of a FAU is:

4-442532-RG-58201-LM0098-03-4050-Survey.

Fund Number is a five-digit number that indicates the source of funds. Each discrete award requires its own fund number in order to adequately track and report expenditures. An award may be assigned a new fund number for each project year based on the reporting requirements of the Sponsor.

4-442560-RG-**58201**-LM0098-03-4050-Survey.

General Ledger displays all the transactions posted to an individual account/cc/fund. There is a Detail General Ledger for each account/cc that is linked to the fund.

Graduate Student Researcher (GSR) is a student that assists faculty members with scholarly research. GSR's appointed at 25% time or greater qualify for fee remissions that cover 100% of the education, registration, and GSHIP fees for the quarter(s) of appointment. The hiring department is responsible for paying these fee remissions from the same account/fund as the salary source (which is often an extramurally funded project.) Nonresident GSRs appointed at 45% time and enrolled in 12 or more units qualify for nonresident tuition remission, which covers 100% of the nonresident tuition for the quarter(s) of appointment.

H&I (Hold or Incomplete) Invoice Status is a report that shows the invoices that are on hold or incomplete status. These transactions reflect unresolved items; payments and reimbursements that are being delayed for a variety of reasons. They can also represent liabilities that have not been encumbered on the ledgers. Note: An item on "Hold" may appear on the Detail General Ledger as a paid expense; however, the check may not have been mailed to the vendor pending resolution of the Hold.

H&I (Hold or Incomplete) Order Status is a report that shows orders that are on "Hold" or "In Progress." This report allows departments to validate pending orders against the mismatches created when vendors invoice UCLA and orders have not been posted. An Excel format download provides various sorting capabilities. Note: "In Progress" orders are not reflected on the Detail General Ledger as either Encumbrances or Memo-Liens. They may only be viewed through the H&I Order Status or in the PAC/BruinBuy preparer's work queue.

Inception-to-Date : Appropriations and expenditures reported for the full award period, from the beginning of a sponsored project to its completion. The Appropriation column under Inception-to-Date represents the cumulative dollars available from the beginning of the fund, as distributed by the department into sub categories from sub 08, Unallocated Funds and 9H, F&A.

The Expenditure column under Inception-to-Date identifies the cumulative costs, by sub, since the beginning of the fund. (note: For extramural fund management, the Fiscal Year column is ignored.)

Indirect Cost Rate is the rate, expressed as a percentage of a base amount (MTDC), established by negotiation with the cognizant federal agency on the basis of the institution's projected costs for the year and distributed as prescribed in OMB Circular A-21. At UCLA, indirect costs are applied to a modified total direct cost (MTDC) base. The indirect cost rate is charged on a set of direct costs known as an indirect cost base. The term is often used interchangeably with "F&A rate"

Indirect Costs is another term for Facilities and Administrative Costs (F&A)

Institutional Base Salary (IBS) is the annual compensation that the institution pays for an employee's appointment, whether that employee's time is spent on research, teaching, administration, or other activities. Sometimes, IBS has specifically excluded supplemental compensation paid in connection with Faculty



Practice activities. Likewise, IBS could exclude compensation for an employee's outside consulting activities and other compensation received from an entity other than the University.

Intercampus usually refers to the movement of monies from one UC campus to another in support of a Multiple Campus Award (MCA).

Invoice/invoicing is a payment request with a breakdown of expense categories. Payment requests can also be initiated via fiscal reports. In preparing financial reports and invoices, EFM will:

- Determine expenditures
- Resolve issues; makes adjustments
- Prepare and submit invoices
- Record submission of invoices/reports and receipt of payment in InfoEd under the Invoicing and/or Deliverable tab.

Key Personnel are the personnel considered to be of primary importance to the successful conduct of a project. The term usually applies to the PI(s) but may extend to other senior members of the project staff.

Ledger Balance: For sponsored awards, the ledger balance is calculated using the amounts in the Incept-to-Date columns. The ledger balance reflects the appropriation minus the financial, minus the encumbrance.

MFNOA is the acronym for "Multiple Fund Number One Award"

Memo Lien represents an unofficial commitment for spending requests that have not yet been approved or encumbered. Salaries and purchase requisitions are types of memo liens.

Modification: See definition for amendment

Modified Total Direct Cost (MTDC) is a component of UCLA's F&A (indirect costs/overhead) that is the base against which the federally negotiated rates are applied. MTDC is derived by excluding certain costs from the direct cost total. These include:

- Equipment
- Patient Care
- Alterations and renovations
- Space rental
- Tuition remission/fees
- For all other subawards, any amount beyond the first \$25,000
- Subawards to other UC campuses

Not all F&A rates are applied to the modified direct cost base. It is important to check the sponsoring agency's guidelines to determine the method used to calculate F&A costs.

Multiple Campus Award (MCA) is a form of a subaward from one UC campus to another. UCLA may issue or receive MCAs. The prime UC campus assesses no F&A on a MCA. MCAs are issued by OCGA, not Purchasing, and initiated upon request of the academic department. The academic department must also request that EFM appropriate funds from their main expenditure account to the 119800 or 119850 account for the total amount of the MCA. The UC campus who receives a MCA from UCLA sets up a full accounting unit (FAU), and then bills EFM monthly via an intercampus requests for reimbursement (IRR). EFM then prepares an intercampus financial journal to transfer the requested amount to the other UC campus.

No Cost Time Extension (NCTE) is an extension of the period of performance beyond the original expiration date but with no additional costs, usually to allow the PI to finish a project.



NPEAR is the acronym for *Non-Payroll Expenditure Adjustment Request*. The purpose of the NPEAR is to provide a way for departments to adjust charges and/or other financial transactions on the General Ledger that can be fully explained, justified and approved. It is a type of cost transfer.

Object codes describe major, generic categories of expenses that are designed to assist departments in budget planning and reporting. Departments should utilize object codes in a consistent manner and use the code that most accurately describes the charge. When reviewing a fund, review the sub-object codes to identify costs that are unallowable so they can be transferred off the fund prior to invoicing, reporting or closing.

Operating Balance: The ledger balance minus the memo lien total.

Overdraft occurs when total expenditures and total encumbrances exceed an appropriation for a given account/fund. The overdraft amount appears in the ledger balance column of the "Expenditures: Sub-Object Summary" section of the Detail General Ledger (FS0100). Overdrafts are often referred to as "deficits". An overdraft can occur for a number of reasons:

- There is an accelerated or sudden, unexpected requirement for project supplies or equipment to complete research
- An equipment item approved for a future year was needed in the current year
- There is a delay in the receipt of continuation or incremental funding
- Poor fiscal management

Participant Support Costs can apply to training grants or for conferences. Training grants provide funds to support trainees who have yet to receive their doctoral degree and for those who are postdoctoral. Participant support costs are those costs paid to (or on behalf of) participants in meetings, conferences and similar events. It is important to refer to Sponsor guidelines concerning participant support costs, as the Sponsor may define these costs differently. **Participant support costs** are not to be confused with general travel costs that may be incurred by PIs and others for costs incurred for research and other project activities.

Period of Performance is the time period during which the proposed work will be completed and the funds expended, as dictated by the award.

Principal Investigator (PI) is the UCLA employee (normally an academic appointee) who has primary responsibility for the scientific and technical conduct, reporting, fiscal, and programmatic administration of a sponsored project. Under UCLA Policy 910, *Management of Sponsored Projects*, the PI is ultimately responsible for the conduct of any research projects awarded under his/her name. This includes financial responsibility as well.

Project Code is a department assigned field. It is a six digit field, and can have alphanumeric characters. It identifies a specific project, program or group of activities that require financial tracking. These activities may cross accounts, cost centers and/or funds. Project codes should be used to track costs that do not fall into a category already defined by the fund, account, cost center or object codes. The campus BruinBuy and Payroll systems accept project codes and pass them onto the General Ledger. The department controls the use and accuracy of the project code.

Program Income is generally associated with federal awards. Under federal terms, it is the gross income earned by the recipient when that income is directly generated by a supported activity or earned as a result of the award.

Types of income that could be generated from a sponsored activity can include:

- fees collected for services performed (workshops)



- fees collected for an event (concert or art exhibit)
- sale of items resulting from award (publications/textbooks)
- license fees and royalties (with exceptions)

Additional information concerning program income:

There are four methods for managing program income. The method to be used for a particular award will be designated in the federal sponsor's award terms.

1. Matching

If the Sponsor specifies the matching method, the program income is credited against the cost sharing required of the institution.

Example: A federal Sponsor awards \$100,000 for a project. The project generates an income of \$2000. Under the matching method, if the University were required to provide \$50,000 in matching funds, after generating \$2,000 in income, the University would only have to provide an additional \$48,000 in matching.

2. Additive

Under this method, any program income is added to the amount allowable for project costs, thus increasing the total dollars that can be spent on the project.

Example: A federal Sponsor awards \$100,000 for a project. The project generates income of \$2000. Under the additive method, the total dollars available to the project would be \$102,000.

3. Deduction

Here, any program income is deducted from the amount reimbursed by the Sponsor.

Example: A federal Sponsor awards \$100,000 for a project. The project generates an income of \$2000. Under the deduction method, the Sponsor will now only make available \$98,000 in federal funds. The balance of project expenses will be paid for using the program income.

4. Combination

Under this method, program income up to (and including) \$25,000 is credited as described under the additive alternative and any amount exceeding \$25,000 will be handled using the deductive method. The combination alternative usually applies to federal awards not funded under Federalwide terms and conditions.

Example: A federal Sponsor awards \$100,000 for a project. The project generates an income of \$30,000. Under the combination method, the total dollars available to cover project costs would be \$125,000 (the \$100,000 from the Sponsor plus the first \$25,000 in program income). The remaining \$5,000 in income would be used to reduce the cash amount that the Sponsor needs to provide toward its original \$100,000 commitment.

IMPORTANT NOTE: To monitor and track Program Income:

- Have EFM link an income account to the fund
- Deposit project *income* in this special income account
- Link a separate account/cc to record expenditures applied to income. If not possible, EFM will require a spreadsheet showing income:
 - generated/realized
 - spent/disbursed
 - undisbursed
- Academic Department is responsible for processing the TOF from the project income account to the expense account



Project Period is the total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods.

PVTINV stands for *Private invoice* - the standard invoice form EFM uses if the Sponsor does not have its own form.

PVTRPT stands for *Private Report* - the standard fiscal report form EFM uses if the Sponsor does not have its own form.

Rebudget/rebudgeting is the act of changing the budget buy moving funds from one category or line item to another. Sometimes referred to as a "budget adjustment."

- Modest rebudgeting is generally allowed without Sponsor approval
- Rebudgeting of 25% or more may be problematic (could signal change in work scope and require Sponsor approval)
- Rebudgeting may affect F&A recovery and amount of funds available for direct costs

Recharges are those expenditure transactions that a department incurs by requesting goods and/or services from one of the authorized recharge units on campus; A Recharge ID is a shorthand code representing the FAU. Some campus services, such as the vivarium and IRB, will only accept a recharge ID, as they don't use the FAU. To establish a recharge ID on a new fund, contact Corporate Accounting.

Relinquishing Statement refers to the document prepared when a PI is leaving an institution and wishes to take his/her research project (s) with her/him. The institution to whom the original award was made relinquishes its interests and rights to the original award to be transferred to another institution via the relinquishing statement.

QDB refers to the Query data base where all General Ledger and award data is stored.

R-NET Award: Refers to the Institutional award number as indicated on the Award Synopsis.

Salary Cap establishes a maximum annual rate of pay at which an individual can be compensated for full time effort over a twelve-month period. Salary charges to a contract, cooperative agreement or grant from Sponsors that require a salary cap cannot be paid at a monthly rate that exceeds 1/12th of the maximum annual rate of pay then in effect.

Salary Cap Exception Report was designed to help identify errors in salaries already paid out by a department. The report includes only those awards (fund numbers) that are subject to a salary cap. It is readily available on the [ORA Portal](#). Note: The salary cap exception report does not work for 9-month academic employees.

- **Salary Cap by Rate:** This report identifies the monthly pay rates that cross certain thresholds for all contract and grant funds for a specified department. These thresholds could be the various cap rates.
- **Salary Cap by Fund:** This report identifies the monthly pay rates on a specific contract or grant fund, to determine whether anyone paid from that source had been paid over the salary limit specified.



- **Salary Cap by Individual:** This report identifies all monthly pay rates over the salary limit specified, from all contract or grant sources for the individual specified.

SF 269 EXPENDIT stands for the federal *Standard Form 269 Expenditure Report* - a statement of expenditures sent to the Sponsor of a grant or contract. SF 269 reports are usually due at the end of both the budget period and project period (within 90 days after the expiration date), and may be required at interim times as well. The SF 269B form is the longer version of the report used if a project has program income.

SF 272 CASH TRA stands for the federal *Standard Form 272, Federal Cash Transaction Report (FCTR)* that reports cumulative expenditures on multiple budgets and it reconciles to the total of Letter-Of-Credit draws over the report period. The SF 272B form is the longer version of the report used if a project has program income.

Source Code reflects data entered by the department when the transaction is initiated. The source field is available to departments to use in any way they choose, with some limitations for fund balance accounts. It might be used to track an activity since it can be more descriptive than the object or project code.

Sponsored Project is an externally funded activity that is separately budgeted and accounted for and governed by specific terms and conditions. Sponsored projects may be in the forms of grants, contracts, or cooperative agreements for research, instruction, and public service activities.

STIP (Short Term Investment Pool) is interest earned on positive balances of actual money received by University. This interest is calculated quarterly on balance over \$1000.00. All EFM funds need to be coded with a STIP Notation. There 3 different STIP notations:

- “ A “ STIP income must be returned to the Sponsor.
- “ B “ STIP income remains in the fund to offset expenses.
- “ C “ STIP income is transferable to the Chancellor.

Stipend is a payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training. Stipend support is not an employer-employee relationship. Stipends may not be paid from any other type of grant although students may be employed on them. A stipend does not generate fringe benefits, although health insurance is often an allowable cost to a fellowship or Training Grant. Stipend and salaries rarely appear on the same project. Stipends are paid via Form 10 by the Graduate Division.

Sub is the two-digit code that identifies a general category of expenditures (e.g., Subs 00 and 02 Salaries that are allowable on extramural funds; 03: Supplies; 04: Equipment, 06: Benefits, etc.).

Subaward is the all-encompassing term for subcontract, subgrant, subagreement or "**sub**," and refers to an agreement that transfers a portion of the research or substantive effort of the prime award to another institution or organization. Subs are written under the authority of a prime award and are consistent with the terms and conditions of the prime award. UCLA receives as well as issues subawards.

Subcontract is a form of a subaward. The UCLA Purchasing Office is responsible for issuing and monitoring subcontracts. For BruinBuy data entry: Order Class will be "S"; Object Codes - 7310, 7300

Subcontractor is the recipient of a subcontract from UCLA. Alternatively, UCLA can be a subcontractor as the recipient of a subcontract from another institution.

Subgrant is a form of a subaward. For BruinBuy data entry: Order Class will be "G"; Object Code - 7310, 7300



Subrecipient is the legal entity to whom a subaward is made and who is accountable to UCLA for the use of funds provided. A subrecipient has its own PI who will carry out a substantive, scholarly portion of the scope of work described in the proposal.

Supplement is a request to the Sponsor for additional funds for an ongoing project during the previously approved performance period. A supplement may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project. Sometimes a supplement is subject to a different F&A cost rate than the parent award. If so, it is considered a “restricted supplement” and will require a separate account number or cost center for monitoring and reporting purposes. Carefully review the Award Synopsis issued for the supplement to see if it is restricted. If so, determine if specifications for the restrictions are identified and if a new account or cost center has been assigned.

Synopsis refers to the Award Synopsis.

TE (Type Entry) identifies the physical input source that initiated a transaction, i.e., “EN” or “ML” represent an **Encumbrance** or **Memo Lien** entered into the BruinBuy system. **TE59** indicates that the action is a charge originating from a service unit using the on-line recharge system.

TIF is the acronym for Technology Infrastructure Fee, which is a fee assessed every month per FTE. The object code for TIF appears on the Warnings list because not all Sponsors will accept TIF in the budget.

Total Direct Costs are the total of all direct costs of a project.

Training is the instruction of university students and/or employees in research or in the techniques or practices pertinent to a particular academic discipline. Training support is generally awarded in the form of individual fellowships (with stipends) or as institutional training grants to conduct an entire training program. For example, a fellowship might be given to a medical student to specialize in clinical research.

Type Entry Code is a 2-digit code within the Financial System which appears on all detail transaction reports generated by the Financial System. This code identifies the type of input document from which the transaction originated: cash deposit, financial journal, University invoice, check, etc. This code also triggers much of the special application and editing logic in the Financial System.

[UCLA Policy 913](#) titled, *Disposition of Unexpended Balances in Contracts and Grants*, concerns the disposition of unexpended balances on fixed price and fixed rate contracts and nonrefundable grants that do not include a designation from the Sponsor as to the use of any unexpended balance of funds. Most research and training grants do not fall into this category. Six months after expiration of a fixed price agreement, any unexpended direct balance will be transferred to a central fund established for this purpose, and the F&A transferred to the Chancellor's fund. University (except for School of Medicine - where entire unexpended balance is transferred to PI and the F&A later de-appropriated by the Dean of the School of Medicine.)

Unexpended balance is funding unspent or uncommitted at the completion of a budget or project period.

UPAY is the "acronym" for the *Payroll Expenditure Transfer Form*.

Y/N refers to two fields in the fund table that indicate the status of a fund. “Y” means the fund is closed. “N” means any unexpended balance is not reappropriated.