Agenda

- Introduction to Financial Reporting Project
- Getting Started
- Closeout Checklist
- Worksheet Tabs
- Submission Process
- Resources
- Live Demonstration
INTRODUCTION
Financial Reporting Project

Background

• Most sponsors require UCLA to report fiscal expenditures of research programs through a final invoice or financial report
• Sponsor deadlines vary, the majority of funding at UCLA is through HHS which is typically 90 days
• Payment to UCLA is often dependent on timely financial report submission
INTRODUCTION
Financial Reporting Project

Project Drivers

- EFM had conducted a financial reporting backlog cleanup project in 2008/9
- Backlog had built up primarily due to the lack of technology to support the preparation of financial reports at UCLA
- Address the cause of delays in on-time submission of financial reports
INTRODUCTION
PAMs – Project Background

- PAMS is a Homegrown System
  - No similar solution exists today
  - FS replacement is not yet defined

- Current Focus: Financial Status Reporting

- Future: Provide end-to-end Post Award Management functions for EFM and Campus Departments
INTRODUCTION

Expected Results

- Better integration of technology through a single system
  - Increased data retention and historical information
  - Increased efficiency, reduced handoffs

- Standardization of submission process across EFM and campus
  - Ability to track internal turnaround times for financial reports
  - Ease of training through standardization

- Efficient and accurate financial reporting
- Improved compliance and management information
INTRODUCTION

Expected Results - continued

- Improved compliance and management information
- On time submission of financial reports
- Reduction of revised financial report submissions
- Improved accountability and visibility into roles and responsibilities
- Improved communication and collaboration between EFM and campus
- Increased faculty involvement and awareness
- Culture change!
INTRODUCTION

Accomplishments

- Quick Win Smart Closeout Tool
- RAPID Upload Tool
- Pilot and Testing Complete
- Rollout
# The Team

<table>
<thead>
<tr>
<th><strong>ORA</strong></th>
<th><strong>Campus Representation</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Marcia Smith</td>
<td>Ned Avejic</td>
</tr>
<tr>
<td>Jennifer Aguilar</td>
<td>Nancy Blumstein</td>
</tr>
<tr>
<td>Brian Atienza</td>
<td>Karla Breen</td>
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<tr>
<td>Evelyn Balabis</td>
<td>Rory Constancio</td>
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<tr>
<td>Jevon Echave</td>
<td>Duy Dang</td>
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<tr>
<td>William Paja</td>
<td>Michelle Deluca</td>
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<td>Maurice Taylor</td>
<td>Robert Duncan</td>
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<tr>
<td>Winny Migletz</td>
<td>Mike Hassanvand</td>
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<td>Nicetas Huff</td>
<td>Alan Illescas</td>
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<td>David Jaquez</td>
<td>Sheila Jefferson</td>
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<td></td>
<td>Kathy Kawamura</td>
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<td>Raellen Man</td>
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<td></td>
<td>Jim Nakatsuka</td>
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<td></td>
<td>Neda Navab</td>
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<td></td>
<td>Terry Novorr</td>
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<td></td>
<td>Michelle Phillips</td>
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<td></td>
<td>Cathy Rujanuruks</td>
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<td></td>
<td>Lana Song</td>
</tr>
<tr>
<td></td>
<td>Keith Steele</td>
</tr>
<tr>
<td></td>
<td>Dawn Zelmanowitz</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th><strong>OCGA</strong></th>
<th><strong>ORIS</strong></th>
<th><strong>Huron</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cindy Gilbert</td>
<td>Jackson Jeng</td>
<td>Nate Haines</td>
</tr>
<tr>
<td>Martha Hansen</td>
<td>Jessica Lee</td>
<td>Sarah Horner</td>
</tr>
<tr>
<td>Linnaea Mallette</td>
<td>Terry Wingo</td>
<td></td>
</tr>
<tr>
<td>Miesha Bailey</td>
<td>Mila Remigio</td>
<td></td>
</tr>
</tbody>
</table>

Research Administration Process Improvement & Deployment
INTRODUCTION
Timeline – Implementation Goals

- 75% campus participation by June 30, 2010.
- 100% campus participation by August 31, 2010.
12 Steps To Success

1. Review the Award Synopsis
2. Review Award terms and conditions
3. Review awarded budget
4. Redistribute funding to appropriate subs according to awarded budget
5. Administer the award and post expenditures appropriately
6. Reconcile the general ledger monthly
12 Steps To Success (continued)

7. Identify erroneous charges and make corrections promptly
8. Verify corrections posted to the general ledger
9. Meet with PI monthly to discuss project expenditures
10. Complete the Pre-Closeout Checklist
11. Prepare the Smart Closeout Tool
12. Submit Closeout Packet to EFM
**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 federal grants & cooperative agreements 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)
How Do I Know Which Funds Need To Be Closed?

- Check the notice of award, or final award synopsis for the project/budget end date, and financial report due dates

- Sign up for automatic fund closing notification emails
  - Send a email to ORA Portal: portal@research.ucla.edu to request notifications

- Check the ORA Portal Post Award Tab for FSR Due Reports and Fund Expiration Reports
## Getting Started

- **Download the RAPID Closeout Tool**

- **Available at the [ORA Online Resource Center](https://www.oracenter.org):**

<table>
<thead>
<tr>
<th>REPORTS</th>
<th>TOOLS</th>
<th>FORMS</th>
</tr>
</thead>
</table>
| - FSR Due  
  By: Organization | - ARRA Reporting Information & Resources  
  - ARRA Report Submission  
  - RAPID Closeout & ARRA Reporting (zip) | - Cost Share Form |
| - Fund Expiration  
  Expired | | |
| - California NanoSystems Institute (CNSI) Awards | - RAPID Closeout Upload Tool  
  - Award Status & Synopsis Report  
  - Proposal Tracking (InfoEd)  
  - Effort Reporting System (ERS) | |
File Download

• Save the file (Desktop is recommended)
Installing the Tool

- Right click the compressed zip folder:
  - Select “Extract All” and select destination for the extracted files (desktop is recommended)

**Downloading and Installing the “RAPID Closeout and ARRA Reporting Tool” Excel Add-in**

Save the RAPID_Closeout_and.ARRAReporting Tool.zip file, preferably to your desktop. You will see an icon for a compressed (zipped) folder that looks like this:

```
RAPID_Closeout_and.ARRAReporting_Tool.zip
```

Right click on the icon and select “Extract All”
Select the destination for your extracted files (desktop is recommended).
You should now see a different icon for the “RAPID Closeout and ARRA Reporting Tool” Excel Add-in:

```
RAPID_Closeout_and.ARRAReporting Tool.xla
```

Do not double-click on the xla file. To activate, first open Excel, then double-click on the above icon on your desktop. If you encounter any errors at this point, refer to the Troubleshooting section (page 4).
Installing the Tool*

RAPID Closeout and ARRA Reporting Tool:

*The “xla Installation Instructions Rev3” PDF file troubleshoots Excel versions
Excel versions 2000 to 2003

Open Excel, from the Tools menu select “RAPID Project Quick Wins”
Troubleshooting Excel 2007: Common Error Message

Workaround: Open Excel FIRST, and then double click on the RAPID Quick Win tool.

- Will ask to add the tool to Add-Ins menu within Excel

If asked to Enable Macros, select Yes

Refer to the xla Installation Instructions Rev3.PDF file for information
Log-In: RAPID Project Quick Wins

- QDB login and password are required

For QDB access, contact your Departmental Security Administrator (DSA)

For re-setting QDB passwords, contact the AIS Help Desk at x66951
RAPID Project Quick Wins

- **Main Menu**
  - Closeout Reports
- **Writeups**
  - Access the Smart Closeout User Guide
User Guide

- Addresses what to do with information on reports
- Includes Best Practices, Hints & Tips
- Includes Glossary of referenced terms
GLOSSARY

A-21 refers to the federal Office of Management and Budget (OMB) circular titled, *Cost Principles for Educational Institutions*. **OMB Circular A-21** 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 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 Agencies in the administration of grants and agreements with Institutions of Higher education, Hospitals, and Other Non Profit Organizations.


**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.
User Guide

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

Hints and Tips

Reminders

Warnings

Best Practices
## Pre-Closeout Checklist

**RAPID Project Quick Wins**

### Closeout 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 (Interdepartment/Carryforward/STIP)
  - Training Grant - Trainee Expense Worksheet
  - Training Grant - Postdocs Allowable/Unallowable Benefits
  - Training Grant Benefits
  - Detail - Closed
  - Detail - Open
  - Detail - All

### ARRA & ERS Reports
- ARRA Linked Accounts by Hierarchy Code
- ARRA FTE Report
- ERS Detail

---

**Report for:**
- Organizational
- Employee

---

### Buttons
- Writeups
- Macros
- Monthly Batch
- Go to ADHOC
- Cancel
- < Back
- Next >
- Finish
Pre-Closeout Checklist

Use of Pre-Closeout Checklist

- Monthly, Quarterly, and Final
- Complete PRIOR to beginning the closeout process
Pre-Closeout Checklist: Highlights

- Ability to sort using filters

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Complete?</th>
<th>Instructions</th>
<th>Comments</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>7 Are there human and/or animal subjects associated with this award?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Have all effort reports been certified via Effort Reporting System (ERS)?</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>9 Have all key personnel payroll been reviewed against the approved</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>budget to ensure actual paid/dediced effort is within sponsor guidelines?</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>10 Have charges been reviewed for applicability and allowability and</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>verified that they are directly related to this project/science?</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>11 Have the ledgers been reviewed to verify that all object codes were</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>recorded correctly, (i.e. 4771)?</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>12 Has equipment been purchased within the last 30 days, or supplies within</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
<tr>
<td>the last 30 days of the project period?</td>
<td></td>
<td></td>
<td></td>
<td>Compliance</td>
</tr>
</tbody>
</table>
## Pre-Closeout Checklist: Highlights

### Dynamic instructions

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Complete?</th>
<th>Instructions</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>29&gt; Is a &quot;OCGA/PI Purchasing Subaward Checklist&quot; required?</td>
<td>Y</td>
<td>Complete form and include in closing packet to EFM.</td>
<td>Subagreements</td>
</tr>
<tr>
<td>30&gt; Is a &quot;Subaward Final Close-out Certification&quot; required?</td>
<td>Y</td>
<td>Complete form and include in closing packet to EFM.</td>
<td>Subagreements</td>
</tr>
</tbody>
</table>

TO DO: List items from checklist above that require follow-up. Include reference to the item above in the # column e.g. #8: Final Progress Report to agency. Include detailed justification in comments of the corresponding line item.
# Pre-Closeout Checklist: Highlights

- **Hyperlinks to referenced documents or web sites**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Comments</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>29&gt; Is a &quot;OCGA/Purchasing Subaward Checklist&quot; required?</td>
<td>Include in closing packet to</td>
<td>Subagreements</td>
</tr>
<tr>
<td>30&gt; Is a &quot;Subaward Final Close-out Certification&quot; required?</td>
<td></td>
<td>Subagreements</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FAU/PI Last Name:</th>
<th>Complete</th>
<th>Instruct</th>
<th>Comments</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Print Name | Signature | Date |
-----------|-----------|------|
OCSA/PURCHASING SUBAWARD CHECKLIST
(USE FOR ALL NEW OR AMENDED SUBAWARDS ISSUED BY UCLA)

FAX ALL REQUIRED BACKUP DOCUMENTATION TO EFAK 310 564-7562

Fund(s) must be properly allocated before posting the requisition
(Transactions exceeding $100,000 require General Accounting’s validation)

☐ NEW SUBAWARD
   (Complete all information)

☐ * AMENDMENT and/or CHANGE ORDER TO CURRENT SUBAWARD
   (Complete boxes 1-4 and any other items that will change)

UCLA INFORMATION
1. UCLA Requisition or Purchase Order # ______________ Amendment # ______
2. UCLA PI
3. UCLA Department ______________ Dept Contact ______________ Ext: ______________
4. UCLA Account & Fund No ______________ 4a. For mailing purposes only: Recharge ID ______________
5. Award number of the UCLA Grant/Cooperative Agreement ______________
6. Name & address of person to whom invoices should be sent: ______________

SUBAWARD INFORMATION
7. Subrecipient Name: ______________
8. Subrecipient Address: ______________
9. Name & address of person to whom payment should be sent (Requisition VCK No. should match with payment address if the payment address is different from Subrecipient address on Item #8 above): ______________
10. Subrecipient is: ☐ Nonprofit Entity ☐ For-Profit Entity
11. Subrecipient Administrative Contact: ______________ Tel: ______________
12. Subrecipient PI: ______________ Subrecipient Department: ______________
13. Subaward project start date: ______________ Project end date: ______________
14. Budget period start date: ______________ Budget period end date: ______________
15. Funds obligated by this action: ______________ Cumulative funding to date: (if applicable) ______________
Pre-Closeout Checklist: Highlights

- Ability to save comments and return at later date for completion

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Complete?</th>
<th>Instructions</th>
<th>Comments</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>26&gt; Does the award earn STP?</td>
<td>Y</td>
<td>Determine what will happen to the stip income (as per sponsor guidelines), and proceed accordingly.</td>
<td>Will check STIP Disbursement Quarterly</td>
<td>EFM</td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Print Name: 

Signature: Date: 

Outstanding items completed by: 

Print Name: 

Signature: Date: 

TO DO: List items from checklist above that require follow-up. Include reference to line item above in the # column e.g. # 8: Final Progress Report to agency. Include detailed justification in comments of the corresponding line item.

<table>
<thead>
<tr>
<th>#</th>
<th>TASK</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>Check STIP Disbursement on 1190XX Account</td>
</tr>
</tbody>
</table>
Smart Closeout Tool
Smart Closeout Tool

Brief Live Demonstration
Smart Closeout Tool: Overview

- Smart Closeout pulls data from FS, InfoEd, and other databases.
- Generates list of reports (Excel Workbook; each report has its own Tab).
- Only includes applicable Tabs:
  - e.g. if the FAU/fund not a Training Grant, Training Grant Tabs will not appear.
  - For Findings Tabs (e.g. WARNING OBJECT CODES Tab, etc.), if there are no findings, spreadsheet will be blank.
Primary vs. Linked Fund Manager

**Primary (Home Dept.) Fund Manager**: The departmental Fund Manager for the PI who is named in the notice of award to UCLA.

- Responsible for the overall fund, i.e. ALL FAUs linked to the fund
- Submits the overall Smart Closeout Packet to EFM.

**Linked Fund Manager**: The departmental Fund Manager for a specific linked Account-Costcenter, e.g. monies transferred to a Co-Investigator in another Department.

- Submits a Smart Closeout Packet for Account-CC only to the Primary departmental Fund Manager.
Accessing Account Information

- **Primary (Home Dept.) Fund Manager**: Run the Tool for the overall FAU, enter the fund number only, leaving the “*” in the Account and Cost Center fields.

- **Linked Fund Manager**: Run the Tool for a linked Account/CC, enter the full FAU into the Account, Cost Center, and Fund fields.
The Closeout Checklist

Do not begin completing Checklist until changes are made from Findings Tabs

Color coding

- White Cells – completed by Fund Manager
- Red Triangle – provides hyperlink to more information

Locked cells

Dynamic instructions

Certification Form

Total Unliquidated/Unobligated Balance
Overview: Color Coding

- **WHITE**: Fund manager completes, if applicable
  - Most cases, fillable fields should either contain a $ amount or a Y/N
  - Other data fields either auto-generated, or auto-calculated, and are locked

- **PEACH**: Data in these fields should not be changed

- **OTHER COLORS**: There is a Tab associated with that cell within the Smart Closeout Packet
  - Example: Line 16, “Expenditure on warning object codes?” color coded ORANGE, indicate the WARNING OBJECT CODES Tab is associated with this line

```
<table>
<thead>
<tr>
<th></th>
<th>Total expenditures on current fund</th>
<th>3,345,893.43</th>
<th>3,345,893.43</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Expenditures on warning object codes?</td>
<td>Y</td>
<td>(59,80)</td>
</tr>
<tr>
<td>17</td>
<td>Unallowable object codes adjustments?</td>
<td>N</td>
<td>See next line.</td>
</tr>
<tr>
<td>18</td>
<td>Expenses above project period</td>
<td>Y</td>
<td>0.00</td>
</tr>
</tbody>
</table>
```

Salary cap restrictions – Double click on


Ready
Overview: Additional Information Indicators

The “>” symbol next to the line number:

Additional information available within the row

- It can indicate one of two things:
  - The row has a Tab associated with it
    - Double clicking on the Requirements field within the row will take user directly to the associated Tab
  - A link to a website is contained within the field
    - Double clicking on the Requirements field navigates user to website
Overview: Additional Information

**Indicators**

- Information in the red triangle can be accessed by clicking on it.

- It 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.
Overview: Dynamic Instructions

- Included in Closeout Checklist and Pre-Closeout Checklist
- Instructions will change based on response
- Instructions will also change based on the Total Unobligated/Unexpended Balance in Line 26 of the Closeout Checklist

| 26 | Total Unobligated/Unexpended Balance | Amount must match cell K24 of Summary by Sub. | Choose 1 of 3 options #27 or 29 or 30 by marking Y/N in col. D. | 3,218.99 |
Hints & Tips - Quick Navigation Tip

- Right clicking on the arrows at the bottom left of the Smart Closeout Packet: Menu of all Tabs

- Clicking on any of the Tab names will navigate the user to that Tab
Hints & Tips

Save Frequently!

- Save the Smart Closeout Packet frequently to prevent loss of work
- **NAMING CONVENTION** for Smart Closeout Packet
  - Fund Number_Closing/Cert/Backup_vX
  - EXAMPLE: 31234_Closing_v1.xls

Quick Cell Summation

- Highlight any cells within a spreadsheet containing numbers
Hints & Tips

Quick Zoom In/Out

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

Use the Glossary

- If a term is unfamiliar, use the Glossary (last chapter of the Smart Closeout Tool User Guide)
- Common terms used within the Smart Closeout Packet and User Guide
- Quick links to websites for additional information
Four Categories of Tabs

- **Findings**
  - Indicates that there may be outstanding issues that need to be resolved, and action may be required

- **Information**
  - Provides additional information about the award

- **Checklist**
  - Closeout Checklist
  - Pre-Closeout Checklist

- **Forms/Worksheets**
  - Blank form provided for the Fund manager’s convenience
## Smart Closeout Reports (Tabs)

<table>
<thead>
<tr>
<th>Monthly Reconciliation</th>
<th>Quarterly Reconciliation</th>
<th>Final Reconciliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summary By Sub</td>
<td>F&amp;A Reconciliation</td>
<td>Exp. After End</td>
</tr>
<tr>
<td>MFNOA (Multiple Fund Number, One Award)</td>
<td>SUB Awards</td>
<td>Additional Adjustments</td>
</tr>
<tr>
<td>Approp &amp; Financial</td>
<td>Subawards-All Years</td>
<td>Remaining Encumbrance</td>
</tr>
<tr>
<td>Warning Object Codes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unallowable Object Codes</td>
<td></td>
<td>Cost Sharing</td>
</tr>
<tr>
<td>1198XX, CF, STIP</td>
<td></td>
<td>Journal/Journal Explanation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Closeout Checklist</td>
</tr>
</tbody>
</table>

- **Trainee Expense Worksheet**
- **Trainee Expense Worksheet Details**
- **Postdoc Benefits Pivot**
- **Postdoc Benefits Detail**
- **Certification Form**
MFNOA:
(Multiple Fund Number, One Award)

- Verify previous funds have been closed and no balances remain on the General Ledger.

- If balance remains in the previous fund/s, analyze and make the necessary adjustments to zero out the balance. Otherwise, contact EFM to prepare a revised report.
Verify that the Current **F&A Base Code** and F&A Rate are correct according to the award synopsis and sponsor award documentation.

- Code A – Salaries & Wages (excluding employee benefits)
- Code B – Total Direct Costs (with specified exception)
- Code C – Total Direct costs (with specified exception)
- Code D – Salaries and Wages (including employee benefits)
- Code J – Modified Total Direct Costs
Contact the **EFM fund manager** for corrections to the Current F&A Base Code, F&A Rate or STIP Fund Notation (1198XX report reflects further information on STIP Fund Notation)

- Review the F&A Recon Tab
- **WARNING:** Changes to F&A Base, F&A Code or STIP Fund Notation may impact the overall fund balance
- **IMPORTANT:** For funds that have been assigned (and approved by sponsor) more than one F&A rate (e.g. on & off campus rates), work with OCGA & EFM to establish a separate Account/CC for each rate
Restricted Funds

- EFM will require the balance of restricted funds, if any

- BEST PRACTICE:
  - Link a separate Account/CC to the fund to record restricted monies
5-Minute Break
## Warning Object Codes

### Findings

<table>
<thead>
<tr>
<th>Obj</th>
<th>Sub-Object Title</th>
<th>Sub</th>
<th>Account</th>
<th>C</th>
<th>Fund</th>
<th>ITD Financial</th>
<th>To Appeal</th>
<th>Justification Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>4007</td>
<td>TECHNOLOGY INFRASTRUCTURE FEE</td>
<td>03</td>
<td>441357</td>
<td>J EI</td>
<td>31234</td>
<td>665.06</td>
<td></td>
<td>TIF is allowable on this NIH award.</td>
</tr>
<tr>
<td>4380</td>
<td>COMPUTING SUPPLIES OR HARDWARE</td>
<td>03</td>
<td>441357</td>
<td>J EI</td>
<td>31234</td>
<td>128.09</td>
<td>(32.54)</td>
<td>Unallowable under OMB A-21. JE requested on Journal Tab. Balance of $95.55 (1553NME284) was for statistical analysis software related to project.</td>
</tr>
<tr>
<td>6010</td>
<td>PRINTING OF OFFICE SUPPLIES</td>
<td>03</td>
<td>441357</td>
<td>J EI</td>
<td>31234</td>
<td>27.06</td>
<td>(27.06)</td>
<td>Order was for printing of PI's business cards, &amp; therefore unallowable under OMB A-21. JE requested on Journal Tab.</td>
</tr>
</tbody>
</table>

**Object Grand Total**: 793.15 (59.60)

- Provides list of Warning Object Code transactions charged to the FAU/Fund
- **Warning Object Codes**: Based on General Accounting’s
  - **Non-Payroll Object Codes – Warning List**
- **ITD (Incept-To-Date) Financial column** represents the total amount charged to the FAU/Fund for each Object Code listed
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: Based on General Accounting’s Non-Payroll Object Codes – Unallowable List.

ITD (Incept To Date) Financial column represents the total amount charged to the FAU/Fund for each Object Code listed:
- May be comprised of one, or many, individual transactions.
- To view the detailed transactions for a particular Object Code, run a Detail-All report.
How do I view the transactions that make up the expenditures for Object Codes?

Two Options:

• Access the Online Financial System Reports (OFSR)
  • Fund Balance > Expense Account > Sub/ Object Summary
  OR

• Smart Closeout Tool:
  • Run the Detail-All Report for line item transactions
RAPID Project Quick Wins - Version Date: 5/11/2010

RAPID Project Quick Wins

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 (Intercampus/Carrfoward/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 Hierarchical Account
ARRA FTE Report
ERS Detail
Detail - All Report

Details transactions for Object Codes
Use Fund incept date

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.

Date for Detail - All

EITHER select here

OR here

Since: [Dropdown] 2000

☑ All

Detail - All

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

- Appropriations
- Expenses
- Encumbrance and Memo lien

[Buttons: Cancel, Next, Finish]
Detail - All Report

For single Object Code runs, defaults 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”
The new Detail - All report will be imported into the Smart Closeout Packet as a new Tab.
Applicability and Allowability of Object Codes

www.accounting.ucla.edu/ocode.asp

Object Codes

Download Options

Departments should utilize object codes in a consistent manner, and exercise care that expenses are recorded to the object codes in a manner that ensures proper financial and management reporting. It is also important to utilize proper codes so that expenses are included when calculating the indirect cost recovery rate in accordance with the Office of Management and Budget.

The following listings of non-payroll expenditure object codes are available via pdf:
1. The complete updated version of the Object Code Listing
2. Unallowable Object Codes and Object Codes with Warning for Sponsored Contracts and Grants awards

Both the Alpha list and Group list have been refined to exclude obsolete and inactive codes. The Object Codes by Group are listed with each object code. A brief description of certain object codes has been included to clarify the types of charges.

Kirkman X42693 or e-mail kirkman@finance.ucla.edu

Query Options

- By Group:
- By Title:
- By Restriction:
- Alphabetical Listing:
- By Object Code:

[All Groups] or [All Titles] or [All Records] or [All alphabets] or [All Codes] or [10071 ]

Show results
# Applicability and Allowability of Object Codes

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Applicable Subs</th>
<th>Restrictions</th>
<th>Object Code Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>4007</td>
<td>X - X X X - -</td>
<td>WARNING</td>
<td>TECHNOLOGY INFRASTRUCTURE FEE</td>
</tr>
</tbody>
</table>
## Expenses After End Date

### Findings

Provides a list of **non-payroll** transactions charged to the FAU/Fund **after the fund end date**

- Report is run based on the Ledger Year/Month that transaction **hit** the ledgers
- Unlike Warnings/Unallowables, this is a detailed report
Expenses After End Date – What to do with information?

- Review each transaction for allowability

To determine allowability, it may be necessary to review:

- Bruin Buy order dates
- Packing slip receipt dates
- Check with the UCLA recharge service center for original service/order date/receipt date.

- If allowable, provide a justification stating the benefit of the transaction to the project in the Justification Comment column.
Expenses After End Date – What to do with information?

- If **unallowable**, must remove transaction from ledgers via:
  - NPEAR
  - Journal Entry – If transaction is too old (i.e. > current fiscal year + 2 prior fiscal years) to process via NPEAR

- NPEARs, take the following steps:
  - Process the NPEAR(s)
  - Wait one business day*
  - Re-run Smart Closeout Packet

- The NPEAR’d transactions should no longer appear on report

- The NPEAR amount will be incorporated into the Total Expenditures on ledgers

*IF a transaction is older than 120 days and TO another contract or grant fund, wait to run the Smart Closeout Tool until EFM has approved the cost transfer for processing
The blank 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 is expected to be charged to the FAU/Fund prior to closing
- Transaction is NOT accounted for in any other Tab

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

TOTAL: 3,159.19
Additional Adjustments

- Review each transaction manually entered on the spreadsheet
- Ensure action has already been taken to process the debits/credits
  - UPAY has been processed
- Importance: Closeout packet should account for ALL past, present and future applicable transactions. Add’l Adjustments account for “future” applicable transactions that aren’t accounted for in the Financial System.
## F&A Reconciliation

**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.

<table>
<thead>
<tr>
<th>Fiscal Year 09-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Direct Expenses</td>
</tr>
</tbody>
</table>

**Exemptions**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5800: SPACE RENTAL/LEASE OFF-CAMPUS</td>
<td>(12,126.00)</td>
</tr>
<tr>
<td>7300: SUBCONTRACTS &gt; $25K, EXCL FROM OH</td>
<td>(102,745.07)</td>
</tr>
</tbody>
</table>

| 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 | 147,776.90 |
| Exemptions | (114,871.07) |
| Net TDC to be assessed | 32,907.83 |
| Computed 9H | 8,556.04 |
| Actual 9H | 8,566.24 |
| Variance | (0.20) |

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.
F&A Reconciliation

If the total Variance is:

• **Negative** (like the example on the previous slide)
  • Too much F&A was charged to the FAU/Fund
  • EFM needs to credit 9H by the variance amount
  • Mnemonic: negative is associated with minus sign (-)
    ➠ **SUBTRACT** variance amount from current ledger F&A

• **Positive**
  • Not enough F&A was charged to the FAU/Fund
  • EFM needs to debit 9H by the variance amount
  • Mnemonic: positive is associated with plus sign (+)
    ➠ **ADD** variance amount from current ledger F&A
F&A Reconciliation – Warnings:

- Always double check F&A Reconciliation calculations!
  - Especially with Private Agencies and/or out of the ordinary F&A rates

- If the F&A reconciliation spreadsheet does not automatically download (see detailed instructions in User Guide)
  - Run the spreadsheet outside of the Smart Closeout Packet
  - Copy and paste the spreadsheet into the blank F&A RECON Tab
## Remaining Encumbrance

### Findings

- Reflects all encumbrance activity for the current open ledger on the FAU/Fund except transactions with a zero net effect.
- **TO APPEARS:** Should only reflect the encumbrances that will *remain* on the ledger.

<table>
<thead>
<tr>
<th>GL: ALL-ALL-31559 Date: 04/09/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Action on Encumbrance</strong></td>
</tr>
<tr>
<td><strong>Trans Ref GL 1565NIMH645</strong></td>
</tr>
<tr>
<td>03</td>
</tr>
<tr>
<td>201004</td>
</tr>
<tr>
<td>4630</td>
</tr>
<tr>
<td>441234</td>
</tr>
<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>LAB/SHOP INSTRUMENT: EN NIMH645</td>
</tr>
<tr>
<td>4/19/10</td>
</tr>
<tr>
<td>4/5/2010 JULE INC</td>
</tr>
<tr>
<td>790.20</td>
</tr>
<tr>
<td><strong>Trans Ref GL 1565NIMH645</strong></td>
</tr>
<tr>
<td>07</td>
</tr>
<tr>
<td>209007</td>
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<tr>
<td>USC</td>
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<tr>
<td>7300</td>
</tr>
<tr>
<td>441234</td>
</tr>
<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
</tr>
<tr>
<td>7/20/09</td>
</tr>
<tr>
<td>7/20/2009 UNIVERSITY OF SOUT</td>
</tr>
<tr>
<td>1.00</td>
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<td><strong>Trans Ref GL 1565NIMH645</strong></td>
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<td>07</td>
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<td>USC</td>
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<td>441234</td>
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<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
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<tr>
<td>8/3/09</td>
</tr>
<tr>
<td>8/3/2009 UNIVERSITY OF SOUT</td>
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<td>95,940.00</td>
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<tr>
<td>USC</td>
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<tr>
<td>7300</td>
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<tr>
<td>441234</td>
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<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
</tr>
<tr>
<td>8/3/09</td>
</tr>
<tr>
<td>9/2/2009 UNIVERSITY OF SOUT</td>
</tr>
<tr>
<td>(3,405.07)</td>
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<tr>
<td><strong>Trans Ref GL 1565NIMH645</strong></td>
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<td>07</td>
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<td>209011</td>
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<td>USC</td>
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<td>7300</td>
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<tr>
<td>441234</td>
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<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
</tr>
<tr>
<td>8/3/09</td>
</tr>
<tr>
<td>11/8/2009 UNIVERSITY OF SOUT</td>
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<tr>
<td>(8,990.79)</td>
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<tr>
<td><strong>Trans Ref GL 1565NIMH645</strong></td>
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<tr>
<td>07</td>
</tr>
<tr>
<td>209010</td>
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<tr>
<td>USC</td>
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<td>7300</td>
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<tr>
<td>441234</td>
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<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
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<tr>
<td>8/3/09</td>
</tr>
<tr>
<td>1/5/2010 UNIVERSITY OF SOUT</td>
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<td>(16,855.95)</td>
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<td><strong>Trans Ref GL 1565NIMH645</strong></td>
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<td>7300</td>
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<tr>
<td>441234</td>
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<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
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<td>0/3/09</td>
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<td>2/9/2010 UNIVERSITY OF SOUT</td>
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<td>(5,729.43)</td>
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<td>209003</td>
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<td>USC</td>
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<tr>
<td>7300</td>
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<tr>
<td>441234</td>
</tr>
<tr>
<td>J8 31234</td>
</tr>
<tr>
<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
</tr>
<tr>
<td>0/3/09</td>
</tr>
<tr>
<td>3/4/2010 UNIVERSITY OF SOUT</td>
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<tr>
<td>(3,120.57)</td>
</tr>
<tr>
<td><strong>Trans Ref GL 1565NIMH645</strong></td>
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<td>USC</td>
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<td>7300</td>
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<tr>
<td>441234</td>
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<td>J8 31234</td>
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<td>SUBCONTRACTS &gt; $25K EN GHB474</td>
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<tr>
<td>0/3/09</td>
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<td>3/31/2010 UNIVERSITY OF SOUT</td>
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<td>(4,877.11)</td>
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<td><strong>Trans Ref GL 1565GHB474</strong></td>
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<tr>
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<td>208009</td>
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<tr>
<td>441234</td>
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<tr>
<td>J8 31234</td>
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<tr>
<td>LAB/SHOP INSTRUMENT: EN NIMA191</td>
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<tr>
<td>9/22/09</td>
</tr>
<tr>
<td>9/22/2009 FISHER SCIENTIFIC</td>
</tr>
<tr>
<td>154.03</td>
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<td><strong>Trans Ref GL 1565GHB474</strong></td>
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<td>9/22/09</td>
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<td>9/25/2009 FISHER SCIENTIFIC</td>
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<td>(129.03)</td>
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<td>LAB/SHOP INSTRUMENT: EN NIMA310</td>
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<tr>
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<tr>
<td>11/19/2009 DENVILLE SCIENTIFIC</td>
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<td>315.53</td>
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<td>441234</td>
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<td>LAB/SHOP INSTRUMENT: EN NIMA310</td>
</tr>
<tr>
<td>11/19/09</td>
</tr>
<tr>
<td>11/19/2009 DENVILLE SCIENTIFIC</td>
</tr>
<tr>
<td>315.53</td>
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<td><strong>Trans Ref GL Grand Total</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>52,541.31</td>
</tr>
<tr>
<td>933.83</td>
</tr>
</tbody>
</table>
Remaining Encumbrance

Review each transaction to determine allowability based on sponsor guidelines and approved budget.

Select one of the “Action on Encumbrances” options from the drop down menu:

- Cancel Order
- Change Order
- Full Invoice
- Partial Invoice
- Unliq. Oblig.

Closeout Checklist - Enter the total amount of encumbrance debits in Line 21.
**Subawards**

- Provides a list of all non-UC subawards and subcontracts that were charged to the FAU/fund for the current budget period.
Subawards – What to do with information?

- Review each subaward transaction
  - Determine allowability
  - Verify amounts listed for each sub award (budget AND PI approved invoices)

- If an encumbrance remains, determine disposition
  - Cancel remaining encumbrance?
  - Carryforward to next budget period, etc.?

- Verify ALL invoices received and all payments processed from each subrecipient, including the FINAL invoice
  - Include a copy of FINAL invoice with the Smart Closeout Packet submission to EFM

- For final budget year, complete:
  - Subaward Final Close-out Certification Form
    - Certifies the subrecipient fulfilled responsibilities
Subawards – All Years
What to do with information?

<table>
<thead>
<tr>
<th>Sum of Expense</th>
<th>Object</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trans Ref GL</strong></td>
<td><strong>Fund</strong></td>
</tr>
<tr>
<td>2121GJC138</td>
<td>30162</td>
</tr>
<tr>
<td></td>
<td>31434</td>
</tr>
<tr>
<td>2121GJC138 Total</td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
</tr>
</tbody>
</table>

- Provides summary of each sub award purchase order (PO) charged for ALL budget periods within the project period, including previous fund numbers associated with the award.
Subawards – All Years
What to do with information?

- Review each sub award P.O.
  - Verify first $25,000 for each sub award was coded correctly under Object Code 7310 (subcontracts greater than $25k) for MTDC awards only (Indirect Base code J)
  - The remaining amount of each sub award greater than $25,000 should be coded under Object Code 7300

- If sub award P.O. not Object Coded correctly
  - Process a NPEAR

*If a transaction is older than 120 days and TO another contract or grant fund, wait to run the Smart Closeout Tool until EFM has approved the cost transfer for processing*
Subawards – All Years
What to do with information?

- 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
  - Override Results column in Line 42 of the Closeout Checklist by placing “Y”
  - 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.

- Detailed Transactions
  - Double click on any cell containing an amount

- Include any backup documentation with the Smart Closeout Packet submission to EFM
Overview: To Appears

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

What are “TO APPEARS”?

- 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

To Appears include findings from the following Tabs:

- WARNING OBJECT CODES
- UNALLOWABLE OBJECT CODES
- ADDIT’L ADJ
- EXP. AFTER END
- REMAINING ENCUMB.
- F&A RECON (9H only)
- SUBAWARDS – ALL YEARS (9H only - for subs that were Object Coded incorrectly)
- TRAINEE EXPENSE WORKSHEET

Minimize To Appears
Overview: To Appears (cont.)

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)
   - EXCEPTIONS – Tabs that do not have a To Appear column:
     - F&A RECON Tab: Highlight the total Variance cell Yellow
     - SUBAWARDS – ALL YEARS Tab:
       » Account for any adjustments in the SUMMARY BY SUB Tab 9H, and Line 23 of the Closeout Checklist ONLY
     - TRAINEE EXPENSE WORKSHEET Tab:
       » Account for any adjustments in the SUMMARY BY SUB Tab, and the Closeout Checklist

2. The To Appear column in the SUMMARY BY SUB Tab for the appropriate Sub Code

3. The appropriate line within the Closeout Checklist
Closed Approp. Column
Includes carryforward amounts

Serves as tool to assist EFM in the preparation of the Financial Status Report (FSR) to the Sponsor, and to help track outstanding adjustment by Sub Code
1198XX, Intercampus, CF (Carryforward), STIP

- Report represents cumulative results of extraordinary transactions not considered part of everyday operations.
- Examples of activity within this account includes: Multiple Campus Awards (MCAs), Carryforward entries, and STIP (Short Team Investment Pool) transactions.
- Review the synopsis and award terms and conditions for any MCA’s, Carryforwards, or STIP on the project.
Verify the final invoice has been received and final transactions for each MCA appear on this report

- The Description column will reference a ‘T: UCXX’ if payments are sent **To** another campus

- The Description column will reference ‘F: UCXX’ if payments are received **From** another campus
1198XX: Multiple Campus Awards (MCA)

UNIVERSITY OF CALIFORNIA, LOS ANGELES
EXTRAMURAL FUND MANAGEMENT

Intercampus Request for Reimbursement No. 21357-18

Date: 04/12/2010

To: University of California, Davis
   Extramural Funds Accounting Office
   1441 Research Park Drive
   Davis, CA 95616

Subject: Awarding Agency: U.S. Army Research Office, Durham, N.C.
   Award Agreement: 09-
   Project period: 8/14/08 to 10/13/11
   Appropriation: $722,180.00 AWARD BALANCE: $145,699.36

Our Campus

Fund Number
Pm. Invst.
Department
Electrical Engineering

Your Campus

Electrical and Computer Engineering

Below is the summary of expenditures and payments as of 03/31/2010.

   a. Total expenditures 572,250.65
   b. Previous billing expenditures 534,818.19
   c. Current billing expenditures (a-b) 37,432.46

   d. Payments Received 534,818.19
   e. Reimbursement Requested (current & outstanding billing a-d) 37,432.46

Please prepare the necessary financial journal crediting our Financial Control Account 119540 and referencing our Fund Number 21357.

This financial report is Final.

Please send your payment journal to Kelly Miyata at kmiyata@research.ucla.edu or fax no. (310)-386-2952. For any other questions, please contact Vivian Jaeger at vjaeger@research.ucla.edu or at phone number (310)794-0590.

Evelyn Batalis, Director
Extramural Fund Management
Disposition of interest earned on unexpended funds

- When award terms and conditions read “to be deposited into an interest bearing account”, EFM establishes STIP

- FS does this automatically if coded correctly (normally done by IPAS at award set-up stage)
1198XX: **STIP** – Short Term Investment Pool (cont.)

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
2. Fund Notation B: Used for the project
3. Fund Notation C: Not designated on award terms. Interest earned is placed in UCLA Chancellor’s interest bearing account
Cost Sharing

- Provides a blank Cost Sharing Contribution Report form
- Completion and submission to EFM of this form, and supporting documentation, is required for any awards requiring MANDATORY COST SHARING
  - Check Award Synopsis for cost sharing requirements
Blank Excel template for cost transfer adjustments

- Departmental fund manager is unable to process via the NPEAR system (e.g. current fiscal year + 2 previous fiscal years)
- For adjustments to payroll benefits (Journal processed by Payroll)
Data entered on this Tab will be directly uploaded to the Financial System by EFM, upon EFM approval of the transactions.

Data fields:
- Full Accounting Unit (FAU), i.e. Location, Account, Cost Center (CC), Fund Number,
- Project Code
- Sub Code
- Object Code
- Source
- Description
- Reference
- Debit/Credit
- Document Date

Transactions listed on this Tab MUST be accounted for in one of the other Tabs (e.g. WARNING OBJECT CODE Tab, etc.)
Provide the 6 justifications, as applicable, for EACH Journal Entry request from Journal Tab. Copy & paste additional rows as necessary.

<table>
<thead>
<tr>
<th>Explanation of Expenditure Adjustment, State:</th>
<th>Department Response:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Why the transfer is being made?</td>
<td>1)</td>
</tr>
<tr>
<td>2) Why it was originally charged as it was?</td>
<td>2)</td>
</tr>
<tr>
<td>3) What is the benefit of the cost to the project?</td>
<td>3)</td>
</tr>
<tr>
<td>4) Who made the determination for the transfer of the cost item and their connection to the project?</td>
<td>4)</td>
</tr>
<tr>
<td>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.</td>
<td>5)</td>
</tr>
<tr>
<td>6) The steps being taken to prevent this in the future.</td>
<td>6)</td>
</tr>
</tbody>
</table>

- Provides a template for the six questions
  - Each of the six questions must be answered for each JE requested on the Journal Tab
  - Review each question carefully
  - Provide full justification to each of the 6 questions for each Journal Entry
  - Include back up documentation with the Smart Closeout Packet submission to EFM
**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 federal grants & cooperative agreements 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 Process
Prime versus Linked Awards

- **Primary (Home Department) Fund Manager** submits the complete Smart Closeout Packet for ALL linked Account-Costcenters to EFM.

- **Linked Fund Manager** submits a Smart Closeout Packet for just a specific linked Account-Costcenter to the Primary Fund Manager.
Submission Process
Certification Form

- Complete Checklist and then double-click
- Signatures required:
  - Principal Investigator - mandatory
  - Fund Manager - mandatory
  - Others – by departmental policies/processes
- What do the certifications mean?
Double Click on “Generate Certification Form”

<table>
<thead>
<tr>
<th>Line</th>
<th>Requirements</th>
<th>Auto Results</th>
<th>Override Results</th>
<th>$ Amount</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Special instructions for EFM?</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Fund Manager Name/Phone</td>
<td>Fund Manager</td>
<td>(310) 565-1234</td>
<td></td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Dept Approver 1 (if applic.) Name/Phone</td>
<td>Supervisor</td>
<td>(310) 565-5678</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Dept Approver 2 (if applic.) Name/Phone</td>
<td>MSO</td>
<td>(310) 123-4567</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Did you complete the Pre-Closeout Checklist?</td>
<td>Y</td>
<td></td>
<td></td>
<td>Nice job!</td>
</tr>
<tr>
<td>47</td>
<td>Double click to generate Certification Form</td>
<td></td>
<td></td>
<td></td>
<td>Fill out 43 to 45 first, as names appear on Certification Form.</td>
</tr>
</tbody>
</table>

NOTES to EFM:
Certification Form

- Auto Populated results
  - Will recognize if Linked department/account

- 2 items to fill out:
  - Date submitted to EFM
  - EFM Contact

- Obtain required signatures

[Image of Certification Form with fields highlighted]
Closeout Packet Ready to SUBMIT !!!
Items to Submit

Use RAPID Upload Tool on the ORA Online Resource Center to submit the following 3 files to EFM:

1. Completed Smart Closeout Packet (Excel version)
   - Closeout Checklist
   - Any applicable reports/tabs
2. Signed Closeout Certification Form (PDF)
3. Applicable backup documentation (preferably in a single PDF file)
   - Include the completed Pre-Closing Checklist

If unable to submit electronically (e.g. unable to create PDFs of signed Certification Form, etc.), hard copies will still be accepted.
How Can I Check the Status of the FSR Submission?

You can check the status of the FSR submission via the ORA Portal Post Award Tab, under the FSR Due Reports.
## Training Programs

<table>
<thead>
<tr>
<th>Module 2 - Budget Basics of Proposal Preparation</th>
<th>Contains additional information concerning OMB Circular A-21 and Cost Sharing</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="http://www.research.ucla.edu/ora/training/media/index.html">http://www.research.ucla.edu/ora/training/media/index.html</a></td>
<td></td>
</tr>
<tr>
<td>Module 3A – Direct Costs of Proposal Preparation</td>
<td>Module focused on various direct cost items likely to appear in research budgets</td>
</tr>
<tr>
<td><a href="http://www.research.ucla.edu/ora/training/media/index.html">http://www.research.ucla.edu/ora/training/media/index.html</a></td>
<td></td>
</tr>
<tr>
<td>Research Administration Resource Glossary</td>
<td>Large glossary (Subset of glossary in Smart Closeout Tool User Guide)</td>
</tr>
<tr>
<td><a href="http://www.research.ucla.edu/ora/training/ORAGlossary/glossaryintro.html">http://www.research.ucla.edu/ora/training/ORAGlossary/glossaryintro.html</a></td>
<td></td>
</tr>
<tr>
<td>Post Award Administration</td>
<td>Course topics include: Post award actions requiring sponsor approval, Subaward monitoring and reporting Closing out funds, Overdrafts and transfers</td>
</tr>
<tr>
<td><a href="http://www.research.ucla.edu/ora/training/certification.htm">http://www.research.ucla.edu/ora/training/certification.htm</a></td>
<td></td>
</tr>
<tr>
<td>FAU Mini-Module</td>
<td>Describes components of the FAU</td>
</tr>
<tr>
<td><a href="http://www.research.ucla.edu/ora/training/media/fau/engage.html">http://www.research.ucla.edu/ora/training/media/fau/engage.html</a></td>
<td></td>
</tr>
<tr>
<td>UCLA Accounting</td>
<td>Course designed for employees responsible for initiating various accounting transactions and for reviewing and reconciling financial system ledgers</td>
</tr>
<tr>
<td><a href="http://www.accounting.ucla.edu/training.asp">http://www.accounting.ucla.edu/training.asp</a></td>
<td></td>
</tr>
<tr>
<td>Advanced Accounting I / II</td>
<td>Course topics involve fund accounting topics and identifying underlying issues behind UCLA situations</td>
</tr>
<tr>
<td><a href="http://www.lms.ucla.edu/">http://www.lms.ucla.edu/</a></td>
<td></td>
</tr>
<tr>
<td>Effort Reporting Training Modules</td>
<td>Over thirty modules addressing the use of ERS for effort reporting</td>
</tr>
<tr>
<td><a href="http://www.research.ucla.edu/efm/ERSTrainingMenu.htm">http://www.research.ucla.edu/efm/ERSTrainingMenu.htm</a></td>
<td></td>
</tr>
</tbody>
</table>
# Resources

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Office of Research Administration</strong></td>
<td><a href="http://www.research.ucla.edu/ora/">http://www.research.ucla.edu/ora/</a></td>
</tr>
<tr>
<td><strong>ORA Online Resource Center</strong></td>
<td><a href="http://portal.research.ucla.edu/">http://portal.research.ucla.edu/</a></td>
</tr>
<tr>
<td><strong>Extramural Fund Management</strong></td>
<td><a href="http://www.efm.ucla.edu/">http://www.efm.ucla.edu/</a></td>
</tr>
<tr>
<td><strong>Office of Contract and Grant Administration</strong></td>
<td><a href="http://www.research.ucla.edu/ocga/">http://www.research.ucla.edu/ocga/</a></td>
</tr>
<tr>
<td><strong>Corporate Finance</strong></td>
<td><a href="http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnextoid=1f48c428e0d61010VgnVCM1000008f8443a4RCRD">http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnextoid=1f48c428e0d61010VgnVCM1000008f8443a4RCRD</a></td>
</tr>
<tr>
<td><strong>Corporate Accounting</strong></td>
<td><a href="http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnextoid=8436506fef59f010VgnVCM200000dd6643a4RCRD">http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnextoid=8436506fef59f010VgnVCM200000dd6643a4RCRD</a></td>
</tr>
</tbody>
</table>
Live Smart Closeout Tool Demonstrations
Questions
Other Resources

- User Guide
- Glossary
- Department Contacts
- EFM Fund Manager
- Research Administration Courses
- ORA Online Resource Center – “Portal”
- Pre-Closing Checklist
  - Shortcuts (helpful hints)
- Appendix – Post-Award Departmental Responsibilities
  - (see following slides)
APPENDIX MATERIAL

- Training Grant slides
- Post-Award Departmental Responsibilities
Trainee Expense Worksheet

Worksheets

Provides summary of adjustments relevant to the current budget period

Liens: Trainee related expenditures posted after the end date of the budget period

<table>
<thead>
<tr>
<th>Sub</th>
<th>Paid/Lien</th>
<th>Sub-Object Title</th>
<th>Grand Total</th>
<th>BABIEC, WA</th>
<th>CONDR, MI</th>
<th>JOHNSTON</th>
<th>LUO, RAY</th>
<th>SCHROEDER</th>
</tr>
</thead>
<tbody>
<tr>
<td>35-Spending</td>
<td>6/30/2009</td>
<td>STUDENT AWARD - PAYMENT</td>
<td>22,503.00</td>
<td>12,117.00</td>
<td>3,402.00</td>
<td>3,402.00</td>
<td>3,402.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Lien</td>
<td></td>
<td>STUDENT AWARD - PAYMENT</td>
<td>55,192.00</td>
<td>8,455.00</td>
<td>15,579.00</td>
<td>15,579.00</td>
<td>15,579.00</td>
<td></td>
</tr>
<tr>
<td>35-Spending Total</td>
<td></td>
<td></td>
<td>77,895.00</td>
<td>20,772.00</td>
<td>19,041.00</td>
<td>19,041.00</td>
<td>19,041.00</td>
<td>0.00</td>
</tr>
<tr>
<td>37-Tuit./Fees, Hth</td>
<td>6/30/2009</td>
<td>STUDENT AWARD - FEE OFFSET</td>
<td>6,447.00</td>
<td>6,447.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Lien</td>
<td></td>
<td>MANDATORY INSURANCE FEE OFFSET</td>
<td>5,210.00</td>
<td>521.00</td>
<td>1,563.00</td>
<td>1,563.00</td>
<td>1,563.00</td>
<td>1,563.00</td>
</tr>
<tr>
<td>Lien</td>
<td></td>
<td>STUDENT AWARD - FEE OFFSET</td>
<td>30,683.00</td>
<td>3,030.50</td>
<td>9,204.50</td>
<td>9,204.50</td>
<td>9,204.50</td>
<td></td>
</tr>
<tr>
<td>Manual Lien</td>
<td></td>
<td>MANDATORY INSURANCE FEE OFFSET</td>
<td>521.00</td>
<td>521.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manual Lien</td>
<td></td>
<td>STUDENT AWARD - FEE OFFSET</td>
<td>3,088.50</td>
<td>3,088.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37-Tuit./Fees, Hth Total</td>
<td></td>
<td></td>
<td>45,908.50</td>
<td>9,998.50</td>
<td>10,767.50</td>
<td>14,375.00</td>
<td>10,767.50</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Trainee Expense Worksheet

- Review all adjustments listed for each trainee on the TRAINEE EXPENSE WORKSHEET DETAIL

Appt Period (row 8)
- Enter corresponding statement of appointment date (should match the NIH statement of appointment form [PHS 2271] for each trainee)

Optional:
- Stipend No. of Months (row 6):
  - Enter number of months of appointment for each trainee during the current budget period appointment

Stipend Amt (row 9):
- Enter the total stipend amount per trainee according to their NIH Statement of Appointment Form (PHS 2271)
Trainee Expense Worksheet

07-Tuit.Fees.Hlth

- Summary of paid and lien tuition & fees, and health insurance adjustments

Terms:

- 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
Post-Award Departmental Responsibilities

FOUNDATION of FUND MANAGEMENT
Award Set Up Responsibilities

- Review sponsor award documentation, & Award Synopsis for terms & conditions, as well as accuracy
  - Make note of any special restrictions or conditions of the award
- Set up binder/folder for individual award
- Print/Flag & Compare detailed proposal budget with awarded amount
  - Reconcile appropriated F&A to confirm accuracy
Award Set Up Responsibilities (cont)

- TOF funds into appropriate subs, & if necessary, to other departments (obtain PI’s approval prior to TOF), according to the approved budget

- Set up payroll, establish recharge ID & process subawards, if applicable

- Make note of any scientific/financial report due dates. Also, determine when competitive renewal should be submitted
Monthly Responsibilities

- Print & reconcile of General Ledgers (FS0100) & Payroll Ledgers (PPP5302)
  - Check for unallowable &/or warning object codes
  - Compare expenses against approved budget
- Prepare any necessary NPEARs, UPAYs & BruinBuy change orders
- Prepare monthly financial reports, including appropriate projections
- Meet with PI to review financial statements
Quarterly Responsibilities (cont)

- Review & reconcile expenditure F&A
- If award is subject to a salary cap, run the ORA Portal’s Salary Cap Overpayment/Disallowance Report
- Review & verify open ERS reports, & follow up with certification
- Review open encumbrances & follow up with any encumbrances greater than 90 days old
- Review revenue accounts to assure monies have been received from the Sponsor
Closing Responsibilities

- Prepare the Pre-Closeout Checklist
- Run the Smart Closeout Tool

**ANNUALLY**

- Prepare & submit annual reports to Sponsor
- Obtain updated approval notices, as applicable (e.g. human and/or animal approvals, CITI certifications, etc.)
## Post-Award Responsibility Recap

<table>
<thead>
<tr>
<th>Line</th>
<th>Requirements</th>
<th>Run Monthly</th>
<th>Run Quarterly</th>
<th>Run at Closing</th>
</tr>
</thead>
<tbody>
<tr>
<td>16&gt;</td>
<td>Expenditures on warning object codes?</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17&gt;</td>
<td>Unallowable object codes adjustments?</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>18&gt;</td>
<td>Expenses outside project period adjustments?</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>19&gt;</td>
<td>Salary cap restrictions – Double click on this cell, run the provided link and answer adjustment needed? Y/N in col. D.</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>21&gt;</td>
<td>Remaining Encumbrances?</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>24&gt;</td>
<td>F&amp;A reconciliation – Double click on this cell, run the provided link and answer adj. needed? Y/N in col. D.</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>37&gt;</td>
<td>Subawards?</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>38&gt;</td>
<td>Multi-campus agreements? See 1198XX</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>41&gt;</td>
<td>Training Grant?</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

### Closeout 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 (Intercampus/Carryforward/STIP)
  - Training Grant - Trainee Expense Worksheet
  - Training Grant - Postdoc Allowable/Unallowable Benefits
  - Training Grant Benefits

- Detail - Closed
- Detail - Open
- Detail - All
What Does it Mean to reconcile on the Department Level???

- Review the General Ledgers (FS100) – Non-Payroll Transactions emphasis
- Review each transaction against the Sponsor approved budget to ensure expenses are within allowable Sponsor guidelines
  - Research questionable transactions & make necessary corrections (i.e. via NPEAR, change order, etc.) within a timely manner
- Ensure that spending patterns are consistent
- Check for inapplicable/unallowable expenses & transfer these expenses to an appropriate fund within a timely manner
- Confirm correct sub/object codes were used when processing transactions
What Does it Mean to reconcile on the Department Level???) (continued)

- Track if projections are accurately reflecting actual monthly expenses, if not, adjust projections
- Review Subawards, Multi-Campus Awards (MCA) & linked accounts/cost centers to ensure funds transferred to other departments are being spent as appropriate
- Clear or process payment for any old (>90 days) open encumbrances
- Check F&A expenses to ensure correct rate has been applied and that the balance is in line with direct cost balance
- Be especially cognizant when approaching the budget period end date
  - Follow-up with large balances of open encumbrances
  - 90 days prior to end date – stop/question equipment purchases
  - 30 days prior to end date – stop/question supply purchases
What Does it Mean to reconcile on the Department Level?? – Payroll

- Review the Payroll Ledgers (PPP5302) – Payroll Transactions emphasis
- Confirm the key personnel (KP) listed in the proposal/progress report & approved by the Sponsor
- Review each payroll transaction against the Sponsor approved budget & confirm all personnel being paid off the project are appropriate
  - PI reduction in effort >25% of originally approved effort may require pre-approval
  - All KP should be paid < budgeted effort
What Does it Mean to Reconcile on the Department Level?? (Payroll continued)

- Review any payroll cost transfer transactions to ensure correct amount was transferred on/off
- On salary capped projects, confirm monthly pay rate does not exceed salary cap for the appropriate period of performance
- Any necessary cost transfer of payroll should be well justified & processed in a timely manner
  - Be aware of how the cost transfers will affect the Effort Reporting System (ERS)
- Be especially cognizant when approaching the budget period end date
- Follow-up with PI/staff to confirm vacation projections within the last 90 days of the project
What Does it Mean to reconcile on the Department Level???

After all the above has been done...

- Prepare monthly financial statements and review them with the PI
Red Flags

- Periods of little or no expenses hitting the ledgers, i.e. inconsistent spending patterns
- Large flux of spending within the last 30 days of the budget period
- Late and/or large number of NPEARs processed
- Over spending what was budgeted by more than 25% in any given category
- Periods of little or no payroll hitting the ledgers
- Inconsistent % salary paid out throughout the budget period, unless scientifically justifiable
  - i.e. 50% budgeted - 0% salary for the first 6 months, then 100% salary paid the last 6 months
- Late and/or large number of payroll cost transfers processed
Departmental Hints & Tips

- Good Post-Award management starts the day you receive the award!
- Familiarize yourself with University & Sponsor guidelines, policies and procedures.
- Always have the most recent, Sponsor approved budget handy.
- Create good habits and make them routine! Timeliness is key!
- Reconciling on a monthly basis increases the ease of & efficiency during the close out process.
- Don’t be afraid to ask! Ask first & ask often!
  - It’s easier to ask before, then to take action first & need to correct the action later.
- Get to know who & where your resources are. We are here to help!
  - **Office of Contract and Grant Administration** (OCGA)
    - Pre-Award questions/concerns – i.e. proposals
    - Post-Award administrative management
      - Sponsor guidelines & requirements questions/concerns
      - Requests – rebudgets, no-cost time extensions, carryforwards, changes to original proposal
  - **Extramural Fund Management** (EFM)
    - Post-Award financial management