SMART CLOSEOUT TOOL

Campus Training and Rollout
Spring 2010
Last Modified May 25, 2010

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

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>ORA</th>
<th>Campus Representation</th>
<th>Huron</th>
</tr>
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<tbody>
<tr>
<td>Marcia Smith</td>
<td>Ned Avejic, Nancy Blumstein, Karla Breen, Rory Constancio</td>
<td>Sheila Jefferson, Kathy Kawamura, Raelien Man, Jim Nakatsuka, Neda Navab, Terry Novor, Michelle Phillips, Cathy Rujanuruks, Lana Song, Keith Steele, Dawn Zelmanowitz</td>
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<tr>
<td>Jennifer Aguilar, Brian Atienza, Evelyn Balabis, Jevon Echave, William Paja, Maurice Taylor, Winny Migletz, Nicetas Huff</td>
<td>Duy Dang, Michelle Deluca, Robert Duncan, Mike Hassanvand, Alan Illescas, David Jaquez</td>
<td>Nate Haines, Sarah Horner</td>
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<tr>
<td>OCGA</td>
<td>ORIS</td>
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<td>Cindy Gilbert, Martha Hansen, Linnaea Mallette, Miesha Bailey</td>
<td>Jackson Jeng, Jessica Lee, Terry Wingo, Mila Remigio</td>
<td></td>
</tr>
</tbody>
</table>

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)

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**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](#):

![ORA Online Resource Center](image)

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)

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

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.

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/coc has specific characteristics that govern its use and presentation in financial reports. At UCLA, the account/coc represents the second and third component of the Full Accounting Unit (FAU): 4-44566-RG-59001-LM0998-03-4350-
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 Win

Checklist Reports
- Closeout Documents
- Final Reports
- Closeout Assistance

ERFA & ERD Reports
- Closeout Reports
- ERFA Final Reports

Checklist:
- Closeout
- Final

RAPID Project Quick Win

Checklist Reports
- Closeout Documents
- Final Reports
- Closeout Assistance

ERFA & ERD Reports
- Closeout Reports
- ERFA Final Reports

Checklist:
- Closeout
- Final
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
## Pre-Closeout Checklist: Highlights

### Dynamic instructions

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>29&gt; A &quot;UCCLA Purchase Order Checklist&quot; required</td>
<td>Submissions</td>
</tr>
<tr>
<td>30&gt; A &quot;Subaward Final Close-out Certification&quot; required</td>
<td>Submissions</td>
</tr>
</tbody>
</table>

### Hyperlinks to referenced documents or web sites

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>29&gt; A &quot;UCCLA Purchase Order Checklist&quot; required</td>
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</tr>
</tbody>
</table>

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*FAUPI Last Name:*

[Image of the checklist with highlighted sections]
Pre-Closeout Checklist: Highlights

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

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
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

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**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>1 MFNOA (Multiple Fund Number, One Award)</td>
<td>1 SUB Awards</td>
<td>Additional Adjustments</td>
</tr>
<tr>
<td>1 Approp &amp; Financial</td>
<td>1 Subawards-All Years</td>
<td>Remaining Encumbrance</td>
</tr>
<tr>
<td>\ Warning Object Codes</td>
<td>Cost Sharing</td>
<td>Postdoc Benefits Pivot</td>
</tr>
<tr>
<td>\ Unallowable Object Codes</td>
<td>Journal/Journal Explanation</td>
<td>Closeout Checklist</td>
</tr>
<tr>
<td>1198XX, CF, STIP</td>
<td></td>
<td>Certification Form</td>
</tr>
</tbody>
</table>

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

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5-Minute Break
Warning Object Codes

Provides list of Warning Object Code transactions charged to the FAU/Fund

Warning Object Codes: Based on General Accounting's

1. 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

Unallowable Object Codes

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
Detail - All Report

Details transactions for Object Codes

Use Fund incept date
**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.”

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**Detail - ALL Report**

- 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
**Expenses After End Date**

<table>
<thead>
<tr>
<th></th>
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<tr>
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<td>101</td>
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<td>1</td>
<td>1</td>
<td>101</td>
<td>101</td>
<td>101</td>
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<td>123</td>
<td>500.00</td>
<td>100</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
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<td>101</td>
<td>101</td>
<td>101</td>
<td>Counseling/Comm. Syst.</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
</tr>
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<td>3</td>
<td>3</td>
<td>101</td>
<td>101</td>
<td>101</td>
<td>3</td>
<td>3</td>
<td>101</td>
<td>101</td>
<td>101</td>
<td>Counseling/Comm. Syst.</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
<td>123</td>
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</tr>
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<td>4</td>
<td>4</td>
<td>101</td>
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<td>4</td>
<td>101</td>
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<td>101</td>
<td>Counseling/Comm. Syst.</td>
<td>123</td>
<td>500.00</td>
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<td>123</td>
<td>500.00</td>
<td>100</td>
</tr>
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<td>101</td>
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<td>101</td>
<td>Counseling/Comm. Syst.</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
<td>123</td>
<td>500.00</td>
<td>100</td>
</tr>
</tbody>
</table>

**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

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**Additional Adjustments**

**Findings**

**Date:** 02/14/10  
**Detail Direct Costs - for fund:** 31234

<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>05</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>(-43.77)</td>
</tr>
<tr>
<td>441345</td>
<td>JB</td>
<td>07</td>
<td>Release encumbrance for USC Subaward</td>
<td>(-1.00)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>(-3,159.19)</td>
</tr>
</tbody>
</table>

- 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
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 31/24
Report Date: 2/14/2010
This tool expresses the F&A reconciliation process for standadized costs. If changes into agreements are needed, you will get a message with instructions when you can file reports.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Direct Expenses</th>
<th>Computed 9H</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>347,770.90</td>
<td>8,566.64</td>
</tr>
<tr>
<td>Expenditure</td>
<td>441/451/454/551/554</td>
<td></td>
</tr>
<tr>
<td>Timekeeping: F&amp;A/Integrated/Total</td>
<td>(37,766.90)</td>
<td></td>
</tr>
<tr>
<td>788/501/508/988/EXCL FROM CTM</td>
<td>(302,740.01)</td>
<td></td>
</tr>
<tr>
<td>Net TDC to be Adjusted</td>
<td>32,900.99</td>
<td></td>
</tr>
<tr>
<td>% of Allow</td>
<td>39.61 %</td>
<td></td>
</tr>
<tr>
<td>Computed 9H</td>
<td>8,566.64</td>
<td></td>
</tr>
</tbody>
</table>

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

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**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.

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

Information

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?

Findings

<table>
<thead>
<tr>
<th>SubK Report - Date: 2/12/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sum of Expense</td>
</tr>
<tr>
<td>Trans Ref GL</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>2121GJC138</td>
</tr>
<tr>
<td>31434</td>
</tr>
<tr>
<td>2121GJC138 Total</td>
</tr>
<tr>
<td>Grand Total</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

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

- Minimize To Appears

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
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

---

**Summary By Sub**

- **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
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
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
Journal

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)

<table>
<thead>
<tr>
<th>Loc</th>
<th>Account</th>
<th>CC</th>
<th>Fund</th>
<th>Project</th>
<th>Tab</th>
<th>Obj</th>
<th>Source</th>
<th>Description</th>
<th>Reference</th>
<th>Debit</th>
<th>Credit</th>
<th>Document Date</th>
</tr>
</thead>
</table>

Journal

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.)
Journal Explanation Forms

Provide a justification, 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 is the transfer being made?</td>
<td></td>
</tr>
<tr>
<td>2) Why was originally charged as it was?</td>
<td></td>
</tr>
<tr>
<td>3) What is the benefit of the cost to the project?</td>
<td></td>
</tr>
<tr>
<td>4) Who made the determination for the transfer of the cost and their connection to the project?</td>
<td></td>
</tr>
<tr>
<td>5) What is the justification for the addition of funds in violation of University policy if cost is over the required time of 120 days from original transaction date or 60 days after the fund end date, whichever is applicable</td>
<td></td>
</tr>
<tr>
<td>6) The steps being taken to prevent this in the future</td>
<td></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>Overdue Reminder</th>
<th>Amount</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td></td>
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<td>41</td>
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<td>42</td>
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<td>46</td>
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<tr>
<td>47</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes to EFM:**
- Double click to generate Certification Form.
- Fill out all required fields to appear on Certification Form.

**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
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/OMBCircularA-21/updated_guide.html">http://www.research.ucla.edu/ora/training/OMBCircularA-21/updated_guide.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/faq/engage.html">http://www.research.ucla.edu/ora/training/media/faq/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/depts/ERSTrainingMenu.htm">http://www.research.ucla.edu/depts/ERSTrainingMenu.htm</a></td>
<td></td>
</tr>
</tbody>
</table>
## Resources

<table>
<thead>
<tr>
<th>Office of Research Administration</th>
<th><a href="http://www.research.ucla.edu/ora/">http://www.research.ucla.edu/ora/</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>ORA Online Resource Center</td>
<td><a href="http://portal.research.ucla.edu/">http://portal.research.ucla.edu/</a></td>
</tr>
<tr>
<td>Extramural Fund Management</td>
<td><a href="http://www.efm.ucla.edu/">http://www.efm.ucla.edu/</a></td>
</tr>
<tr>
<td>Office of Contract and Grant Administration</td>
<td><a href="http://www.research.ucla.edu/ocga/">http://www.research.ucla.edu/ocga/</a></td>
</tr>
<tr>
<td>Corporate Finance</td>
<td><a href="http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnxxtoid=1f48c428e0d61010VgnVCM1000008f8443a4RCRD">http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnxxtoid=1f48c428e0d61010VgnVCM1000008f8443a4RCRD</a></td>
</tr>
<tr>
<td>Corporate Accounting</td>
<td><a href="http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnxxtoid=8436506ef59f010VgnVCM200000dd6643a4RCRD">http://map.ais.ucla.edu/portal/site/UCLA/menuitem.3f8e7342ad4ca217b66d4ab4f848344a/?vgnxxtoid=8436506ef59f010VgnVCM200000dd6643a4RCRD</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

- Provides summary of adjustments relevant to the current budget period
- Liens: Trainee related expenditures posted after the end date of the budget period
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

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
Post-Award Responsibility Recap

<table>
<thead>
<tr>
<th>Issue</th>
<th>Requirements</th>
<th>Run Monthly</th>
<th>Run Quarterly</th>
<th>Run at Closing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a)</td>
<td>Expense noted in wrong object name?</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b)</td>
<td>Unallowable/scrolls would result in non-compliance?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c)</td>
<td>Expenses noted to exceed funding limit?</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>1d)</td>
<td>Failure to indicate at or before the award?</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>1e)</td>
<td>Overdrawn expenditure?</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1f)</td>
<td>Overdrawn expenditure?</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>1g)</td>
<td>Will require supplemental? Does the PI need to sign?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1h)</td>
<td>Will require additional?</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>1i)</td>
<td>Will require additional?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1j)</td>
<td>Will require additional?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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