

**University of California  
SAS 112 Key Controls Documentation**

Campus: UCSF

Area	H. Period Of Availability Of Federal Funds (A-133)	
Key Control	Review whether expenditures on federal funds were obligated within the period of availability.	
Risk	Federal awarding agency could withhold cash payments, suspend or terminate the current award, or withhold further awards to the recipient. ( OMB A-110 C62)	
Control Objective	Only obligations incurred during the funding period are charged to the award.	
Department or group with primary responsibility	Principal Investigators(PI)/Department Research Services Analyst (RSA)	
Roles, Responsibilities and Accountability		
<i>(Who performs the control)</i>  PI/RSA  Extramural Funds (EMF)	<i>(Description of the control steps)</i>  <ul style="list-style-type: none"> <li>• PIs and RSAs are responsible for monitoring award expenditures on a regular basis including the timing of transactions compared to the award beginning and end dates.</li> <li>• EMF Close-out process involves the - <ul style="list-style-type: none"> <li>a) Review of transactions posted to the award vis-a-vis the performance period;</li> <li>b) Submission of the financial status reports and/or final invoices 90 days (A-110 C51b) after the end of the funding period.</li> </ul> </li> <li>• By virtue of this process there are no unliquidated obligations recognized that are greater than 90 days after the end of the funding period.</li> </ul>	
Other Department		*
Automated or Manual	Manual	
Frequency	EMF closeout is per the terms and conditions of the award. PIs/RSAs review the expenditures quarterly.	
Special Year-end Activity	N/A	