



Controller's Office

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December 2008

# Award Close-Out Procedures

*Sponsored Project Funds with Deficits*



## Fund Type, Range, Group Code

Fund Type	UCOP Group	Fund Range
State Contracts	404210	18200 – 18999, 88000 - 89999
Local Government Contracts	405210	20600 - 21099, 87000 - 87999
Federal Grants	406210	21100 - 24999, 29000 - 33999
Federal Contracts	406310	25000 - 28999
Private Grants	408300	15000 – 15999, 57000 – 58999, 81000 – 81999, 85000 – 86999,
Private Industry Contracts	408410	12000 – 12077, 59000 – 59999, 82000 – 84999, 71000-71999
Private Industry Clinical Trials	408420	77000 - 79999

## Reconciliation Time Frame

### *Transfer Guidelines*

- **Reminders: Non-RAS Funds**
  - Funds ended prior to June 30, 2004
  - There is no Award ID
  - Revenue was cash based
  - Drawdown status on LOC funds is inactive
- **For funds that expired prior to July 1, 1995:**
  - *Transfer the amount of the deficit on the Fund Summary*
- **For funds that begin July 1, 1995 or thereafter:**
  - *Reconcile the Fund Summary balances using the steps provided in this training*

## Expired Funds Steps

1. Final FSR/other financial report submitted to sponsor
2. AR and Deferred Revenue zero balance
3. **FUND BALANCE** from Fund Summary by NCA Group
  4. Cumulative REVENUE
  5. Cumulative Financial STIP
  6. Cumulative EXPENDITURES
  7. **TOTAL DEFICIT = REVENUE + STIP - EXPENSES**
  8. **TOTAL DEFICIT = FUND BALANCE**
9. **DIRECT COST DEFICIT**
10. 547 Cost Transfer Journal
11. Recharge Journals, Payroll Changes, Speedcharts
12. EMF Notification (Stop Code)

## Award Close-Out: Expired Funds

### Step 1 – Final Report Status

- **Verify that the final reporting documentation has been submitted to the sponsor agency:**

<b>Financial Status Report (FSR)</b>	<b>Federal Awards (primarily)</b>
<b>Final Invoice</b>	<b>Contract Funds (primarily)</b>
<b>Final Claim</b>	<b>Private Industry Clinical Trials</b>

## Award Close-Out: Expired Funds

### Step 2 – Balance Sheet Summary by NCA

#### Run a WebLinks Balance Sheet Summary by NCA:

- **Verify that Accounts Receivable NCA(s) have a zero balance**
  - Open Item AR NCAs: 111200, 111500, 111504, 111505, 112609, 112672
  - RAS AR NCAs: 111205, 111506, 111507, 111508, 111509, 112608, 112625, 112642, 112643
- **Verify that Deferred Revenue NCA has a zero balance**
  - RAS Deferred Revenue NCAs: 118409, 118420, 118425, 118450, 118454, 118455, 118556, 118472, 118475

**Fund 83652-01: Non-Zero Balances in AR & Deferred Revenue**

**Report Options for Balance Sheet Summary by NCA, Fund**  
 (\*) - At least one of these fields must be selected.

Start Reset

As of Date: 10/2008  
 Business Unit: UCSF Sort/Total: NCAFund  
 Fund Type: Current  
 Output Destination: Screen  
 Control Point (\*): Search  
 Department Code (\*): Search  
 DPA (\*): To: Search  
 Fund-FY (\*): 83652-01 To: Search  
 Program Code: Search  
 NCA (\*): To: Search  
 Principal Investigator: Search  
 UCOP Group Code (\*): Search

Start Reset

**Fund 83652-01: Non-Zero Balances in AR & Deferred Revenue**

**Balance Sheet Summary by NCA for 10/2008 (CLOSED)**

Row(s) 1 - 3 of 3

Nca	Budget	Financial	Balance	Pct	NCA Title
112643	0.00	12,000.00	12,000.00	-0.00%	AR-PRIVATE CONTRACTS RESTRICT
118475	0.00	4,568.09-	4,568.09-	0.00%	DEF REV-PRIVATE CONTRACTS RESI
119800	11,667.32-	11,667.32	0.00	100.00%	GIFTS PRIV CONTR & PRIV GRANTS

Totals: 11,667.32- 19,099.23 7,431.91 61.09%

Row(s) 1 - 3 of 3

Accounts Receivable and Deferred Revenue financial balances are not zero.  
**Contact EMF service team.**

**Selected Report Criteria**

Business Unit: UCSF
Fund Type: Current
Account Type: All
Fund: 83652-01
Date: 10/2008

**Fund 82104: Zero Balances in AR & Deferred Revenue**

**Report Options for Balance Sheet Summary by NCA**  
 (\*) - At least one of these fields must be selected.

Start Reset

As of Date: 10/2008

Business Unit: UCSF Sort/Total: NCA

Fund Type: Current

Output Destination: Screen

Account Type: All

Control Point (\*): Search

Department Code (\*): Search

DPA (\*): To: Search

Fund-FY (\*): 82104 To: Search

Program Code: Search

NCA (\*): To: Search

UCOP Group Code (\*): Search

Start Reset

**Fund 82104: Zero Balances in AR & Deferred Revenue**

**Balance Sheet Summary by NCA for 10/2008 (CLOSED)**

Pdf Excel

Row(s) 1 - 1 of 1

Nca	Budget	Financial	Balance	Pct	NCA Title
<a href="#">119800</a>	1,617.71-	1,617.71	0.00	100.00%	<a href="#">GIFTS PRIV CONTR &amp; PRIV GRANTS</a>
Totals:	1,617.71-	1,617.71	0.00	100.00%	

Row(s) 1 - 1 of 1

**Selected Report Criteria**  
 Business Unit: UCSF  
 Fund Type: Current  
 Account Type: All  
 Fund: 82104  
 Date: 10/2008

Accounts Receivable and Deferred Revenue financial balances are zero. **Proceed with Award Close-out Checklist.**

## Award Close-Out: Expired Funds

### Step 3 – FUND BALANCE

- **Run a Fund Summary by NCA Group Report**
  - Determine financial Fund Balance

### Fund 82104: Fund Summary by NCA Group – FUND BALANCE

**Fund Summary by NCA Group for 10/2008 (CLOSED)**

Row(s) 1 - 12 of 12

NCA Group	Budget	Financial	Lien	Balance	Pct	NCA Group Title
<b>Fund - 82104- UNIV OF NEB (NIH#P50 CA72712) 1/02</b>						
<b>DPA - DPA NOT USED</b>						
<a href="#">100000</a>	1,617.71-	1,617.71	0.00	0.00	100.00%	<a href="#">BALANCE SHEET NCA BUDGET GROUP</a>
<a href="#">200000</a>	147,221.87-	0.00	0.00	147,221.87-	0.00%	<a href="#">REVENUE NCA BUDGET GROUP</a>
<a href="#">332060</a>	146,934.41	0.00	0.00	146,934.41	-0.00%	<a href="#">PRIVATE GRANTS UNALL (BUD USE)</a>
<b>Total:</b>	1,905.17-	1,617.71	0.00	287.46-	\$4.91%	
<b>DPA - 454981 CANCER CENTER - TEMPERO</b>						
<a href="#">401000</a>	58,787.85-	0.00	0.00	58,787.85-	0.00%	<a href="#">ACADEMIC SALARIES - EXC TIME</a>
<a href="#">404200</a>	57,146.47	0.00	0.00	57,146.47	-0.00%	<a href="#">NON-ACAD SALARIES - EXC TIME</a>
<a href="#">405200</a>	1,973.05	0.00	0.00	1,973.05	-0.00%	<a href="#">NON-ACAD SALARIES - POS TIME</a>
<a href="#">411000</a>	9,062.39-	0.00	0.00	9,062.39-	0.00%	<a href="#">ACADEMIC BENEFITS</a>
<a href="#">412000</a>	10,146.96	0.00	0.00	10,146.96	-0.00%	<a href="#">NON-ACADEMIC BENEFITS</a>
<a href="#">432300</a>	1,453.21	0.00	0.00	1,453.21	-0.00%	<a href="#">COMPUTING DATA PROCESSING</a>
<a href="#">432800</a>	124.60-	0.00	0.00	124.60-	0.00%	<a href="#">INTEREST AND DEPRECIATION</a>
<a href="#">436000</a>	1,453.21-	0.00	0.00	1,453.21-	0.00%	<a href="#">OTHER SUPPLIES</a>
<a href="#">490000</a>	613.53	0.00	0.00	613.53	-0.00%	<a href="#">EXPENSE RECOVERY</a>
<b>Total:</b>	1,905.17	0.00	0.00	1,905.17	-0.00%	
<b>Total:</b>	0.00	1,617.71	0.00	1,617.71	N/A	
<b>Totals:</b>	0.00	<b>1,617.71</b>	0.00	1,617.71	N/A	



# Award Close-Out: Expired Funds

## Step 4 – Cumulative REVENUE

- Run GL Transaction Detail report
  - Begin Date of **08/1979**
  - Account Type of **Revenue**
  - Activity Type of **Detail**
  - Source Codes **130 to CNV**

## Fund 82104: GL Transaction Detail – Cumulative REVENUE

[Pdf](#) [Excel](#)

### GL Transaction Detail for 08/1979 To 10/2008 (CLOSED)

Row(s) 1 - 27 of 27

Sec	NCA	Prog	Line Description 1	Budget	Financial	Lien PO ID	Invoice ID	Invoice Dt	Jrnl ID
<b>DPA - DPA NOT USED</b>									
FundFY - 82104- UNIV OF NEB (NIH#P50 CA72712) 1/02									
NCA Group - 200000 REVENUE NCA BUDGET GROUP									
535	822040		To accrue contract income	0.00	24,457.82	0.00			14EP80127
135	822040		Addl. funds 02/01/01-01/31/02	198,688.00	0.00	0.00			0SEV80181
535	822040		05/01-10/01, Inv. # 08	0.00	51,804.83-	0.00			0SEV80184
535	822040		9/00-10/00 Inv #1	0.00	12,998.09-	0.00			0SEXX0251
135	822040		9/00-10/00 Inv #4	12,998.09	0.00	0.00			0SEXX0184
426	822040		UNIVERSITY OF NEBRA CEV80857	0.00	32,778.82	0.00	822040-82111212002	11/21/2008	AP00008203
<b>Totals:</b>				306,962.85	<b>307,250.31-</b>	0.00			

Row(s) 1 - 27 of 27

Selected Report Criteria
Business Unit: UCSF
Fund Type: Current
Account Type: Revenue
Activity Type: Detail
Fund: 82104
Source: 130 To: cnv
Date: 08/1979 To: 10/2008



## Award Close-Out: Expired Funds

### Step 5 – Cumulative STIP (Short-Term Investment Pool)

- Run GL Transaction Detail to review **financial STIP transactions**.
  - Begin Date of **08/1979**
  - Account Type of **U/E Expense Revenue**
  - Activity Type of **Detail**
  - NCA code **119800** – private funds, clinical trials
  - Journal ID = **%D97**
  - **Note: There should be no STIP on government or government flow-through funds.**

### Fund 82104: GL Transaction Detail – Cumulative STIP

#### GL Transaction Detail for 08/1979 To 10/2008 (CLOSED)

[Pdf](#) [Excel](#)

Row(s) 1 - 2 of 2

Svc	NCA	Prog	Line Description 1	Budget	Financial	Lien PO ID	Invoice ID	Invoice Dt	Jvnl ID
<b>DPA - DPA NOT USED</b>									
FundFY - 82104- UNIV OF NEB (NIH#P50 CA72712) 1/02									
NCA Group - 100000 BALANCE SHEET NCA BUDGET GROUP									
	828	119800	X0799 STIP PERIODS 1 TO 3: 82104	0.00	287.45-	0.00			08D97A
	828	119800	X0799 STIP PERIODS 4 TO 6: 82104	0.00	183.79-	0.00			08D97A
			<b>Total:</b>	0.00	471.24-	0.00			
			<b>Total:</b>	0.00	471.24-	0.00			
			<b>Totals:</b>	0.00	471.24-	0.00			

Row(s) 1 - 2 of 2

Selected Report Criteria
Business Unit: UCSF
Fund Type: Current
Account Type: U/E,Expense,Revenue
Activity Type: Detail
Fund: 82104
NCA: 119800
Source: 130 To: cnv
Journal ID: %D97A



## Award Close-Out: Expired Funds

### Step 6 – Cumulative EXPENDITURES

- **Run GL Transaction Detail**
  - Begin Date of **08/1979**
  - Account Type **Expense**
  - Source Codes **130 to CNV**
- **Run a GL Transaction Detail to determine cumulative intercampus subcontract expenditures (UCSF prime)**
  - Begin Date of **08/1979**
  - Account Type **U/E Expense Revenue**
  - NCA code **119800** for private funds & clinical trials or **119850** for government funds
  - Source Code **570**

**Note:** For funds that appear to be recycled, contact Michael Grafton.

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### Fund 82104: GL Transaction Detail – Cumulative EXPENDITURES

GL Transaction Detail for 08/1979  
To 10/2008 (CLOSED)

[Pdf](#) [Excel](#)

Row(s) 1 - 747 of 747

Sec	NCA	Prog	Line Description 1	Budget	Financial	Lien PO ID	Invoice ID	Invoice Dt	Jrnl ID
<b>DPA - 454981 CANCER CENTER - TEMPERO</b>									
FundFY - 82104- UNIV OF NEB (NIH#P50 CA72712) 1/02									
NCA Group - 401000 ACADEMIC SALARIES - ETC TIME									
135	401000		To appropriate budget	121,820.00-	0.00	0.00			01EXX0122
135	401000		Addl. funds 02/01/01-01/01/02	16,120.00-	0.00	0.00			0SEV80181
135	401000		Offset budget to final invoice	9,270.92-	0.00	0.00			07EV81048
536	401012		JUL PAYROLL	0.00	1,918.44	0.00			PRO1D10
<b>Totals:</b>				307,484.09-	<b>309,339.26</b>	0.00			

Row(s) 1 - 747 of 747

#### Selected Report Criteria

Business Unit: UCSF  
Fund Type: Current  
Account Type: Expense  
Activity Type: Detail  
Fund: 82104  
Source: 130 To: cnv  
Date: 08/1979 To: 10/2008

## Award Close-Out: Expired Funds

### Step 7 – TOTAL DEFICIT

- Calculate TOTAL DEFICIT

#### Fund 82104:

(307,250.31) Revenue	plus	
(471.24) STIP		
<hr/>		
(307,721.55)	minus	
309,339.26 Expenditures	equals	
<hr/>		
1,617.71 Total Deficit		

## Award Close-Out: Expired Funds

### Step 8 – TOTAL DEFICIT = FUND BALANCE

- Compare TOTAL DEFICIT to FUND BALANCE

#### Fund 82104:

Fund Balance = 1,617.71

Total Deficit = 1,617.71

**If not equal, contact your service team.**

## Award Close-Out: Expired Funds

### Step 9 – Direct Cost Deficit

Bases A through K, N through Z:

- Divide the total deficit by (1 plus the **F&A rate**) to determine the direct cost.

**Fund 82104:**

**Base Code = A; Rate = .475**

**1617.71 / 1.475 = 1096.75, which is DIRECT COST DEFICIT**

Bases L and M:

- Since F&A is based upon gross cash deposits, the Fund Summary should equal the direct cost balance.

## Award Close-Out: Expired Funds

### Step 10 – Cost Transfer Journal

- **Create a 547 cost transfer journal for all funds in which a deficit is being transferred**
- **Use expenditure NCA 437691 on both the:**
  - Credit to the sponsored project fund AND
  - Debit to the departmental discretionary fund

## Award Close-Out: Expired Funds

### *Step 11 – Recharges, Payroll, Speedcharts*

- **Cancel recharges**
- **Process Payroll changes**
- **Update Speedchart to discretionary fund**

## Award Close-Out: Expired Funds

### *Step 12 – EMF Notification*

- **Notify EMF after Cost Transfer is Processed:**
  - EMF will place a Stop Code on Fund
  - EMF will update Reappropriation Code to 4 if Fund is expired

Controller's Office



University of California  
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*advancing health worldwide™*