

<u>Fund Type</u>	<u>UCOP Group</u>	<u>Fund Range</u>
State Contracts	404210	18200-18999, 88000-88999
Local Government Contracts	405210	20600-20899, 87000-87999
Federal Grants	406210	21100-24999, 29000-33999
Federal Contracts	406310	25000-28999
Private Grants	408300	15000-15999, 57000-58998, 81000-81999, 85000-86999
Private Contracts	408410	12000-12077, 59000-59998, 71000-71999, 82000-84999
Clinical Trial Contracts	408420	77000-79999

1. Complete Final FSR (federal) or other final reporting documentation submitted to the sponsor
2. Complete Balance Sheet Summary by NCA - **AR** and **DEFERRED REVENUE** zero balance
If AR or Deferred Revenue NCAs are not zero, contact service team.
3. _____ Total financial **FUND BALANCE** on the Fund Summary by NCA Group. This is the **TOTAL DEFICIT**
4. _____ **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.
 - Bases L and M: Since F&A is based upon gross cash deposits, the Fund Summary should equal the direct cost balance.
5. Complete **547** exceptional cost transfer journal to transfer **DIRECT COST DEFICIT**
 - Use NCA **437691** on both the credit to the sponsored project fund and the debit to the departmental discretionary fund.
6. Complete Recharge Journals Canceled, Payroll Changes Processed, Speedcharts Updated
7. Complete EMF notified to initiate Stop Code and change fund Reappropriation Code to 4 (if fund is closed). EMF will clear any pennies left behind.

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1. Complete Final FSR (federal) or other final reporting documentation submitted to the sponsor
2. Complete Balance Sheet Summary by NCA - **AR** and **DEFERRED REVENUE** zero balance
If AR or Deferred Revenue NCAs are not zero, contact service team.
3. _____ Total financial **FUND BALANCE** on the Fund Summary by NCA Group.
4. _____ GL Txn Detail - Cum **REVENUE**: Begin Date = **08/1979**
Account Type = **Revenue**
Activity Type = **Detail**
Source range = **130** to **CNV**
5. _____ GL Txn Detail – Cum financial **STIP**: Begin Date = **08/1979**
Account Type = **U/E Expense Revenue**
Activity Type = **Detail**
NCA = **119800** (private funds, clinical trials)
Journal ID = **%D97**
Note: No STIP on gov or gov flow-through
6. _____ GL Txn Detail – Cum **EXPENDITURES**:: Begin Date = **08/1979**
Account Type = **Expense**
Activity Type = **Detail**
Source range = **130** to **CNV**

_____ For intercampus subcontract (UCSF Prime): Begin Date = **08/1979**
Account Type = **U/E Expense Revenue**
Activity Type = **Detail**
NCA = **119800** (private funds, clinical trials)
NCA = **119850** for government funds
Source = **570**
7. _____ Total **REVENUE** plus total **STIP** less total **EXPENDITURES** = **TOTAL DEFICIT**
8. _____ **TOTAL DEFICIT = FUND BALANCE** **If not equal, contact your service team.**
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.
 - Bases L and M: Since F&A is based upon gross cash deposits, the Fund Summary should equal the direct cost balance.
10. Complete **547** exceptional cost transfer journal to transfer **DIRECT COST DEFICIT**
 - Use NCA **437691** on both the credit to the sponsored project fund and the debit to the departmental discretionary fund.
11. Complete Recharge Journals Canceled, Payroll Changes Processed, Speedcharts Updated
12. Complete EMF notified to initiate Stop Code and change fund Reappropriation Code to 4 (if fund is closed). EMF will clear any pennies left behind.