

## Case Study 3: Intercampus Subcontracts

- Scenario 3-A
  - UCSF is a subcontractor on an award where UC Berkeley is the Prime.
- Scenario 3-B
  - UCSF has a contract with NIH for AIDS Research that includes subcontracts with UC Davis, UC Irvine, UCLA, as well as several external agencies.

## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

### Transaction Flow

Account Type	Source	NCA	Budget	Financial	Balance
Financial Control <i>No DPA-Fund-FY-Program</i>	570	1195xx		(\$10,000) <sup>2</sup>	(\$10,000)
Accounts Receivable	516	11xxxx		\$10,000 <sup>4</sup>	\$10,000
Unexpended Balance <i>(Program Code X08xx)</i>	570 135	119800 Private 119850 Gov't	(\$10,000) <sup>3</sup>	\$10,000 <sup>2</sup>	\$0
Revenue	135 533	3xxxxx	\$100,000 <sup>1</sup>	(\$10,000) <sup>4</sup>	\$90,000
Expenditure	135 135	437520	(\$100,000) <sup>1</sup> \$10,000 <sup>3</sup> (\$90,000)		(\$100,000) \$10,000 (\$90,000)
All Account Types			\$0	\$0	\$0

Departments do not see transaction

## Case Study 3-A: Intercampus Subcontracts: UCSF Sub

### Transaction Flow

Account Type	Source	NCA	Budget	Financial	Balance
Financial Control <i>No DPA-Fund-FY-Program</i>	573	1195xx		\$10,000 <sup>3</sup>	\$10,000
AP or Payroll Liability	426, 536	11xxxx		(\$10,000) <sup>2</sup>	(\$10,000)
Unexpended Balance <i>(Program Code X08xx)</i>	135 573	119800 Private 119850 Gov't	\$10,000 <sup>4</sup>	(\$10,000) <sup>3</sup>	\$0
Revenue	135 135	3xxxxx	\$100,000 <sup>1</sup> (\$10,000) <sup>4</sup> \$90,000		\$100,000 (\$10,000) \$90,000
Expenditure	135 426, 536	Various NCA Groups	(\$100,000) <sup>1</sup>	\$10,000 <sup>2</sup>	(\$90,000)
All Account Types			\$0	\$0	\$0

Departments do not see transaction

## Case Study 3-A: Intercampus Subcontracts: UCSF Sub

- Refer to the Matrix of Subcontract Activity, the Fund Inquiry, and the GL Transaction Detail on pp. 1-4.
  - What is the reason for using a Transaction Code for the financial intercampus transfers to unexpended balance (p. 1)? \_\_\_\_\_
  - Why can't departments see the transactions posted to the 1195xx financial control NCA (p. 1)? \_\_\_\_\_
  - What is the Pay Method for the subcontract (p. 2)? \_\_\_\_\_
  - What is the amount of the budget debit to Unexpended Balance and credit to Revenue for the cash transfer (p. 3)? \_\_\_\_\_
  - What is the remaining budget (p. 4)? \_\_\_\_\_

## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the Fund, Fund-DPA, and Fund-DPA-FY Inquiries on pp. 5 and 6.
  - What is the Pay Method on Fund 24879 and how is UCSF reimbursed by the sponsor?  
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  - Which Fund Year ended 6/30/07?  
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  - How many DPAs are coupled with Fund 24879? How many are subcontracts with sister campuses?  
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  - What is the Project ID for DPA 623508?  
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## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the GL Transaction Detail report on p. 7.
  - Why is there a budget column that offsets the financial column for the 1198xx Unexpended Balance NCA (p. 7)?  
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  - Why is the budget column different than the Financial column on Expenditure NCA 437520 (p. 7)?  
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## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the [GL Transaction Detail report on p. 8](#).
  - What are possible reasons Transaction Code X0901 is used instead of X0804 on several of the UCLA transactions?  
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- Refer to the [Matrix of Subcontract Activity on p. 1](#) and the [GL Transaction Detail report on p. 9](#).
  - Why are there no 1198xx Unexpended Balance transactions on DPA 623508?  
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## Case Study Answers

## Case Study 3-A: Intercampus Subcontracts: UCSF Sub

- Refer to the Matrix of Subcontract Activity, the Fund Inquiry, and the GL Transaction Detail on pp. 1-4.
  - What is the reason for using a Transaction Code for the financial intercampus transfers to unexpended balance (p. 1)?  
They identify the UC sister campus to request reimbursement.
  - Why can't departments see the transactions posted to the 1195xx financial control NCA (p. 1)?  
They are posted to the NCA only (no DPA-Fund-FY-Program Code).
  - What is the Pay Method for the subcontract (p. 2)?  
Pay Method 95 is used when UCSF is the sub.
  - What is the amount of the budget debit to Unexpended Balance and credit to Revenue for the cash transfer (p. 3)?  
DR 119800 \$12,314.48 and CR 332040 (12,314.48).
  - What is the remaining budget (p. 4)? \$332.52

## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the Fund, Fund-DPA, and Fund-DPA-FY Inquiries on pp. 5 and 6.
  - What is the Pay Method on Fund 24879 and how is UCSF reimbursed by the sponsor?  
Pay Method 90 is for letter-of-credit awards.
  - Which Fund Year ended 6/30/07?  
Fund Year 05
  - How many DPAs are coupled with Fund 24879? How many are subcontracts with sister campuses?  
22 DPAs, 4 with sister campuses (Davis, Irvine, UCLA, UCSD)
  - What is the Project ID for DPA 623508?  
100381M

## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the GL Transaction Detail report on p. 7.
  - Why is there a budget column that offsets the financial column for the 1198xx Unexpended Balance NCA (p. 7)?  
Intercampus transfers must be reflected in the expenditure summary. This is done by crediting 1198xx and debiting expenditure NCA 437520.
  - Why is the budget column different than the Financial column on Expenditure NCA 437520 (p. 7)?  
There is still \$485.82 remaining budget (available to spend).

## Case Study 3-B: Intercampus Subcontracts: UCSF Prime

- Refer to the GL Transaction Detail report on p. 8.
  - What are possible reasons Transaction Code X0901 is used instead of X0804 on several of the UCLA transactions?  
Program Code X0901 are used for unexpended balance transfers; Cost Transfer transaction 535 was used to transfer to/from another DPA or FY
- Refer to the Matrix of Subcontract Activity on p. 1 and the GL Transaction Detail report on p. 9.
  - Why are there no 1198xx Unexpended Balance transactions on DPA 623508?  
This subaward is to an external agency, and therefore does not flow through the unexpended balance NCA.