Federal Fund Closeout Procedure

Effective date: July 1, 2015
Issue date: May 5, 2015

I. REFERENCES
a. UCLA Financial Policy
b. UCLA Policy 910: Management of Sponsored Projects
c. UC Contract and Grant Manual
d. OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards

II. APPLICABILITY

This procedure is applicable to federal funds that expire June 30, 2015 and onward. Federal Financial Reports requiring unliquidated balances to be reported separately (e.g. NIH T32, T34, T90, and etc.) and federal flow through awards are not subject to this procedure.

III. PURPOSE

This document describes the procedure to prepare a final invoice and/or financial report, whether it is in the form of a Federal Financial Report (FFR SF-425), a Request for Advance or Reimbursement (SF-270), or any other sponsor specific template, for awards extramurally sponsored by federal agencies for organized research, instruction and training, and other sponsored activities (e.g. public service, community service, health service projects, etc.).

The process to financially close funds is a shared responsibility. Extramural Fund Management (EFM) is responsible for ensuring timely and accurate financial reporting to the sponsor. The Department Chair or ORU Director is responsible for ensuring that all financial transactions are properly recorded in a timely manner to be in compliance with the Sponsor and University’s policies and guidelines. For EFM to ensure fiscal compliance, it is essential to obtain collaboration and cooperation from the PI, research administrators of the administering unit, and support from other business unit(s) as appropriate.
IV. PROCESS

When COP is received within 60 days:

Department reviews the checklist 90 days prior to fund expiration and takes necessary action to submit COP by 60 days after fund expiration. (2)

EFM to submit the final prior to the sponsor due date. (3)

When a closeout packet is not submitted to EFM by the deadline, below are additional steps for the last 30 days prior to the sponsor due date.

- Days 1 - 8 of the month:
  General ledger monthly closing. EFM notifies dept that COP is past due. (4)

- by 15th of the month:
  EFM notifies dept of the final figures per EFM’s review of the general ledger excluding questionable costs. (5)

- by 22nd of the month:
  Department confirms the final figures and provides additional info as necessary. (6)

- by Sponsor due date:
  EFM reviews additional info as applicable and submits the final to the sponsor. (7)

Refer to corresponding steps in procedure details:
Note(1): Step #1, Note(2): Steps #2.a-#2.k, Note(3): Step #3,
Note(4): Step #4, Note(5): Steps #5 & #6, Note (6): Step #7,
Note(7): Steps #8 & #9
PROCESS DETAILS

1. ORA will send four notifications to the PI and department administrators alerting that a fund will soon expire or has expired.
   a. 90 days prior to fund expiration
   b. 30 days prior to fund expiration
   c. On the day of expiration
   d. 45 days after fund expiration

   The notifications include the fund expiration date, the current balance, EFM contact, as well as key demographic information of the award including PI name, project title, sponsor award number, etc. (See Appendix A: “Templates of automatic notifications”)

2. Upon receipt of the notification 90 days prior to the fund expiration, all campus departments and organized research units (ORU) are to start actively preparing to close out the fund. This includes submitting the closeout packet in PAMS or RAPID, including any supplemental schedules and/or supporting documentation as applicable within 60 days from fund expiration. (see Appendix B: “Department checklist at 90 days prior to fund expiration”);
   a. If the award receives a different fund number for each budget period, confirm all previous year fund balances are zero and the funds have been closed (Y/N) in the OASIS fund table.
   b. Complete review of all general ledger transactions and process necessary adjustments to be posted to general ledger (g/l).
      i. Confirm the authorized award amount in g/l agrees with the approved budget per award snapshot.
      ii. Transfer or justify transactions with warning object codes, if any.
      iii. Transfer or justify transactions with unallowable object codes, if any.
      iv. Transfer or justify transactions outside the fund period (i.e., project period for SFN / budget period for MFNOA).
      v. If subaward expenses exist under modified total direct cost, confirm that all invoices from the subawardee have been received. Ensure correct object codes are used;
         • 7310: for the first $25,000 of subaward expense to assess overhead
         • 7300: for subaward expenses in excess of $25,000 to be exempt from overhead
      vi. If restricted funding exists, confirm that expenses are tracked separately and indicate the unobligated balance of each restricted funding.
      vii. Verify F&A costs are correctly assessed.
      viii. EFM’s approval on cost transfers are required for transactions older than 120 days from the original transaction date to another contract or grant fund, 90 days after the fund expiration, or retransfers.
   c. Take action to release (liquidate), change, or cancel the order in BruinBuy to address remaining encumbrances.
   d. If the award is subject to a salary cap, transfer salaries in excess of the salary cap amount.
   e. If the award is subject to e-verify, transfer salaries not in compliance with e-verify requirement.
   f. If the fund has a cost overrun, provide the FAU of an unrestricted, non-sponsored fund.
   g. If the fund has an unobligated balance, indicate whether the balance is to be returned or to be requested for carry forward.
h. If the award requires mandatory cost share or has voluntary committed cost share, provide a cost share contribution report and supporting documents, as applicable.

i. If the award is subject to UCLA policy 913, provide assurance, explanation, and endorsement in accordance with the policy.

j. If the award is terminated early, submit the relinquishment statement.

k. Obtain the PI’s certification on the closeout packet.

l. Ensure outstanding effort reports are certified.

3. For closeout packets submitted to EFM by the deadline, EFM will respond to the department within 10 calendar days acknowledging receipt of the closeout packet and request further inquiries if needed. EFM will submit the final financial deliverable within 30 days from the receipt of an accurate and complete closeout packet.

The following steps #4 through #8 are applicable only when a closeout packet is not submitted to EFM by the closeout packet deadline. If a closeout packet is submitted to EFM on time, refer to step #9.

4. During the first week of the month the final invoice or financial report is due, EFM will notify the department (PI, Fund Manager, and Senior Management (e.g., CAO, CFO, Director, or equivalent positions in the award administrating unit)) that EFM will proceed to prepare the final financial report or invoice in accordance with campus procedures. (See Appendix C: “Templates of EFM notification alerting closeout packet is past due”)

5. When EFM is not in receipt of the closeout packet by 60 days after the fund expiration, EFM will begin to prepare the final financial deliverable based on expenses posted to the general ledger excluding questionable costs per EFM’s review and submit the final invoice or report to the sponsor. The detailed process is summarized in the table below.

   a. Generate a RAPID closeout packet.
   b. Review questionable costs and determine to include or exclude following the guidelines below:

<table>
<thead>
<tr>
<th>Expenses outside the project period (Pre and post period)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Exclude payroll with pay period end dates outside the project period</td>
</tr>
<tr>
<td>o This includes bi-weekly wages paid after the project period even if partially applicable to the project period. Without having information of actual effort allocation of individuals, EFM cannot determine the amount of applicable wages for the period. To prevent over reporting of expenses to the federal sponsor, EFM will exclude bi-weekly payroll expenses with a pay period end date outside the period.</td>
</tr>
<tr>
<td>• Exclude non-payroll with document dates outside the project period</td>
</tr>
<tr>
<td>o Except for TIF posted to g/l outside period but related to payroll applicable to the period (cost transfer)</td>
</tr>
<tr>
<td>• Exception: cases in which pre-award spending is approved</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses with Warning Object Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

Page 4 of 16
• Exclude expenses considered “unallowable” per sponsor guidelines and/or specific award terms and conditions.

• Sponsor Guidelines
  o E.g.: 2CFR 200 Subpart E Cost Principles, NIH Grant Policy Statements, NSF Proposal & Award Policies & Procedures Guide (PAPPG)

• Award Specific
  o If budget is not available (most federal)
    ▪ Items to be excluded are not limited to the following:
      ▪ Equipment purchased within 90 days from the fund expiration
      ▪ 5800 / 5810: Space rental when full F&A is applied
      ▪ 3385 / 3390: Insurance (general, auto, and employment practice)
      ▪ 4007: TIF when sponsor explicitly states it’s not allowable (e.g., VA, NSF, etc.)
  o If budget is available:
    ▪ Exclude items that sponsor guidelines define as “unallowable”
    ▪ Exclude items that are explicitly not allowed in the budget section
      Common examples include, but are not limited to:
      ▪ Foreign travel expenses

Expenses with Unallowable Object Codes
• Exclude all unallowable items

Other Unallowable Expenses
• Exclude salary in excess of the salary cap when applicable
• Exclude salary not in compliance with e-verify when applicable
• Exclude animal/human subject charges without a protocol number indicated in any sequence of the award snapshot
• Exclude expenses in excess of the budget
• Exclude items that are not allowed per award specific budget and/or sponsor guidelines (see more details under “expenses with warning object codes”)

6. EFM will email the department (PI, Fund Manager, and Senior Management (e.g., CAO, CFO, Director, or equivalent positions in the award administrating unit)) the total expenses to be included in the final invoice or financial report no later than the 15th of the month when the final is due. If the 15th falls on a weekend, EFM will notify the department on the following business day. A summary of reconciliation from the total expenses per general ledger to those for the final invoice and/or financial report will be included in the email. The RAPID closeout packet will be attached to support the reconciliation (See Appendix D: “EFM confirmation email template in absence of closeout packet”).
7. The department will confirm the final expenses no later than the 22nd of the month the final invoice or financial report is due. If the final amount needs to be adjusted, the department will submit a revised RAPID closeout packet including a list of adjustments and appropriate supporting documentation no later than the 22nd of the month the final is due. If the 22nd falls on a weekend, the deadline to respond will be the following business day.

8. If a response is not received or a response is received but does not include a list of adjustments and/or supporting documentation by the 22nd, EFM will submit the final invoice or financial report as referenced in EFM’s email (step 6).

9. EFM will email a copy of the final invoice or financial report that is submitted to the sponsor to the PI and Department Fund Manager. Senior Management of the award administrating unit will also be included in the email in the following scenarios:
   a. When the closeout packet is not received on time or
   b. When the closeout packet is missing significant information and/or materially inaccurate and requested information or documents are not provided to EFM timely1.

10. If the fund has a cost overrun and the department has not provided EFM with an unrestricted FAU as a part of closeout packet (step 2.f.), EFM will remind the department that an unrestricted FAU is needed. EFM will provide an unrestricted FAU that can be used to clear the cost overrun in the email including the final invoice or financial report (step 9).

11. The department will transfer unallowable and/or inapplicable expenses and clear encumbrances and memo-liens from the fund within 30 calendar days from the due date of the final invoice or financial report (i.e. within 120 days from the fund expiration). After 120 days from the fund expiration, if unallowable and/or inapplicable transactions, encumbrance and/or memo-lien remain on the fund, EFM will escalate to Department Administrative Officers for immediate action to be taken. If the department has not provided EFM with an unrestricted FAU for the cost overrun within 120 days after the fund expiration, EFM will transfer the cost overrun to the FAU referenced in EFM’s email from the step 10 above.

12. Once EFM submits the final to the sponsor, revisions will be processed only in exceptional circumstances. Revision request forms must be submitted to EFM including an explanation for the cause, a management plan to prevent revisions in the future, and approval of the Department’s Administrative Officer (e.g., CAO, CFO, Director, or equivalent position) along with a revised closeout packet. (See Appendix E: “Final Federal Financial Report Revision Request”1) When revision requests are made, the Department Fund Manager will ensure that all allowable and applicable expenses have been posted to the general ledger.

---

1 When the closeout packet is missing significant information and/or materially inaccurate and requested information or documents are not provided to EFM timely, EFM will prepare the final financial deliverable based on expenses posted to general ledger following step #5 in this procedure. The final costs to be claimed in the final invoice or financial report might not correspond to the final figures in the closeout packet submitted to EFM.
13. Revision requests will be reviewed by the EFM Manager and/or Associate Director. Revision requests accompanying revised closeout packets that include unliquidated obligations will not be considered for review. EFM will process downward revisions upon receipt of the required documentation. Upward revisions will be granted in exceptional circumstances only. EFM’s acceptance of revision requests does not guarantee the Sponsor’s approval. In the event the revised final invoice or financial report is rejected by the sponsor, the award administering unit assumes financial responsibility for costs not claimed in the original final invoice or financial report.

14. The department is to maintain appropriate and sufficient supporting documentation for all transactions posted to the funds as the office of records per UCLA guidelines. In the event of an audit, the department is to provide EFM with requested documentation to support any questioned transactions and is responsible for expenses determined unallowable and/or inapplicable by the auditor.

V. APPENDIX

- Appendix A: Template of automatic notifications
  - A-1: Notification 90 days prior to fund expiration
  - A-2: Notification 45 days after fund expiration
- Appendix B: Department checklist at 90 days prior to fund expiration
- Appendix C: EFM email templates to alert COP is past due
  - C-1: Awards without restricted funding
  - C-2: Awards with restricted funding
- Appendix D: EFM confirmation email templates in absence of COP
- Appendix E: Final Federal Financial Report Revision Request
- Appendix F: Flowchart
Appendix A:
A-1: Template of automatic notifications: 90 days prior, 30 days prior, and on expiration date

Subject: [Grants] IMPORTANT NOTICE: Sponsored Award Project Period Expires in 90 Days

The project period referenced below will expire in 90 days. The current fund balance as of this notice is: $xx,xxx.xx. You can view the current balance at the PI Portal: https://piportal.research.ucla.edu.

<table>
<thead>
<tr>
<th>PI Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td></td>
</tr>
<tr>
<td>Sponsor Name:</td>
<td></td>
</tr>
<tr>
<td>Project Period Expiration Date:</td>
<td></td>
</tr>
<tr>
<td>Sponsor Award Number:</td>
<td></td>
</tr>
<tr>
<td>Fund Number:</td>
<td></td>
</tr>
<tr>
<td>Project Period:</td>
<td></td>
</tr>
<tr>
<td>Award Type:</td>
<td></td>
</tr>
<tr>
<td>Department Name:</td>
<td></td>
</tr>
<tr>
<td>UCLA Award Number:</td>
<td></td>
</tr>
<tr>
<td>EFM Contact:</td>
<td></td>
</tr>
<tr>
<td>OCGA Contact:</td>
<td></td>
</tr>
</tbody>
</table>

Please complete all necessary actions below:

1) **ENSURE ALL DELIVERABLES HAVE BEEN COMPLETED AND SUBMITTED TO SPONSOR (including):**
   - Progress/Scientific/Technical Reports
   - Equipment Reports
   - Milestone/Deliverable Reports
   - Invention Statements

2) **FUND IS READY TO CLOSE:**
   - Complete the Closeout Packet and submit to EFM by the deadline.
   - Collect Final Subawardee Invoice for the budget period (final subawardee invoices are due to UCLA 45 days after the budget end date, unless otherwise noted in the terms and conditions)
   - Complete and submit on-line carry forward request form, if applicable, using the following link.
     http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm

3) **FUND IS TO REMAIN OPEN:**
   - For No Cost Extension request, please complete and submit on-line request form to OCGA using the following link.
     http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm
   - Notify the EFM contact regarding the submitted request for No Cost Extension.

Notifications sent at 30 days prior to the fund expiration and on the expiration date contain the same key information as in the notification above.
Appendix A:

A-2: Template of automatic notification: 45 days after fund expiration

Subject: [Grants] IMPORTANT NOTICE: Sponsored Award Project Period Has Expired by 45 days

The project period referenced below has expired by 45 days. If a closeout packet has been submitted or if a No Cost Extension has been requested, please disregard this notice.

If a closeout packet is not received by the deadline, 60 days from fund expiration, the final financial deliverable will be issued in accordance with campus closeout procedures: (link to document or website). The award administering unit assumes financial responsibility for costs not claimed in the final invoice or financial report.

The current fund balance as of this notice is: $xx,xxx.xx. You can view the current balance at the PI Portal: [https://piportal.research.ucla.edu](https://piportal.research.ucla.edu).

<table>
<thead>
<tr>
<th>PI Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td></td>
</tr>
<tr>
<td>Sponsor Name:</td>
<td></td>
</tr>
<tr>
<td>Project Period Expiration Date:</td>
<td></td>
</tr>
<tr>
<td>Sponsor Award Number:</td>
<td></td>
</tr>
<tr>
<td>Fund Number:</td>
<td></td>
</tr>
<tr>
<td>Project Period:</td>
<td></td>
</tr>
<tr>
<td>Award Type:</td>
<td></td>
</tr>
<tr>
<td>Department Name:</td>
<td></td>
</tr>
<tr>
<td>UCLA Award Number:</td>
<td></td>
</tr>
<tr>
<td>EFM Contact:</td>
<td></td>
</tr>
<tr>
<td>OCGA Contact:</td>
<td></td>
</tr>
</tbody>
</table>

Please complete all necessary actions below:

1) **ENSURE ALL DELIVERABLES HAVE BEEN COMPLETED AND SUBMITTED TO SPONSOR (including):**
   - Progress/Scientific/Technical Reports
   - Equipment Reports
   - Milestone/Deliverable Reports
   - Invention Statements

2) **FUND IS READY TO CLOSE:**
   - Complete the Closeout Packet and submit to EFM by the deadline.
   - Collect Final Subawardee Invoice for the budget period (final subawardee invoices are due to UCLA 45 days after the budget end date, unless otherwise noted in the terms and conditions)
   - Complete and submit on-line carry forward request form, if applicable, using the following link.
   [http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm](http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm)

3) **FUND IS TO REMAIN OPEN:**
   - For No Cost Extension request, please complete and submit on-line request form to OCGA using the following link.
   [http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm](http://www.research.ucla.edu/ocga/forms/Email_Approval_d2.htm)
   - Notify the EFM contact regarding the No Cost Extension request or Amendment Request.
### Appendix B: Department Checklist at 90 days before fund expiration

<table>
<thead>
<tr>
<th>Description</th>
<th>Upon receipt of automatic notification: 90 days prior to fund expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General</strong></td>
<td></td>
</tr>
<tr>
<td>If multiple fund numbers are assigned</td>
<td>Confirm that the prior year funds were closed. If not, take necessary actions to closeout the funds</td>
</tr>
<tr>
<td>to one award</td>
<td></td>
</tr>
<tr>
<td>If linked account</td>
<td>Remind the linked department of the closeout packet due date</td>
</tr>
<tr>
<td>Authorized amount</td>
<td>Confirm that the total appropriation per general ledger agrees to the approved budget per award snapshot</td>
</tr>
<tr>
<td>Early termination</td>
<td>Submit the relinquishment statement along with the closeout packet</td>
</tr>
<tr>
<td>Payroll</td>
<td>Notify the department payroll office that the budget/project period will end</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
</tr>
<tr>
<td>Review allowability and allocability</td>
<td></td>
</tr>
<tr>
<td>Expenses outside period</td>
<td>Transfer or justify expenses outside the period (pre and post)</td>
</tr>
<tr>
<td>Effort</td>
<td>Confirm payroll distribution is based on actual effort of individual</td>
</tr>
<tr>
<td>Budget vs. Actual</td>
<td>Review all actual expenses are within the categorical budget. Request approval for re-budgeting as needed</td>
</tr>
<tr>
<td>U/W object codes</td>
<td>Transfer or justify unallowable and warning object codes</td>
</tr>
<tr>
<td>Equipment</td>
<td>Transfer or justify equipment purchases within 90 days of fund expiration</td>
</tr>
<tr>
<td>Subject to salary cap</td>
<td>Salary cap: Transfer salary in excess of applicable salary cap rate</td>
</tr>
<tr>
<td>Subject to e-verify</td>
<td>E-verify: Transfer salary not in compliance with e-verify requirements</td>
</tr>
<tr>
<td>Subject to IRB protocol?</td>
<td>Check if a protocol number is listed on any award snapshot sequences. Transfer or justify expenses during any lapses</td>
</tr>
<tr>
<td>Other restriction</td>
<td>Foreign travel, supplemental funding, equipment purchase, etc.</td>
</tr>
<tr>
<td><strong>Review unobligated balance</strong></td>
<td></td>
</tr>
<tr>
<td>Completeness</td>
<td>Confirm all applicable charges are posted to the ledger such as:</td>
</tr>
<tr>
<td></td>
<td>• Subaward payments including Multi Campus Agreement (MCA)</td>
</tr>
<tr>
<td></td>
<td>• Recharges</td>
</tr>
<tr>
<td></td>
<td>• Travel expenses</td>
</tr>
<tr>
<td></td>
<td>• Patient care costs</td>
</tr>
<tr>
<td></td>
<td>• GSR fees</td>
</tr>
<tr>
<td></td>
<td>• Vacation used etc.</td>
</tr>
<tr>
<td></td>
<td>Plan timely purchases of goods and services for the remaining period as needed for the project.</td>
</tr>
<tr>
<td>No Cost Extension/Carry Forward</td>
<td>Request No Cost Extension or Carry Forward approval, if needed</td>
</tr>
<tr>
<td>Encumbrance / memo-lien</td>
<td>Release, cancel, change</td>
</tr>
<tr>
<td>Overhead reconciliation</td>
<td>Request overhead adjusting journal to EFM, if needed</td>
</tr>
</tbody>
</table>

*This is not a complete compliance checklist but provides guidelines to assist in reviewing key compliance areas.*
### Appendix B: Department Checklist at 90 days before the fund expiration (cont’d)

<table>
<thead>
<tr>
<th>Description</th>
<th>Upon receipt of automatic notification: 90 days prior to fund expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>If subaward exists</td>
<td>Confirm all invoices have been received and remind subawardees of the due date of the final invoice. Ensure subaward expenses are posted with the correct object codes for the first $25,000 (7310) and the remaining balance (7300)</td>
</tr>
<tr>
<td>If program income exists</td>
<td>Confirm expenses related to program income generating activities are posted to the separate expense account.</td>
</tr>
<tr>
<td>If multiple earning basis</td>
<td>Confirm expenses for cost reimbursable budget and those for firm fixed rate or firm fixed price are recorded separately to designated expenses accounts.</td>
</tr>
<tr>
<td>If restricted supplemental funding exists</td>
<td>Confirm expenses are properly segregated and recorded to the designated expense account(s).</td>
</tr>
<tr>
<td>If multiple F&amp;A rates exist</td>
<td>Confirm expenses are properly segregated and recorded to the designated expense account(s) with applicable F&amp;A rate.</td>
</tr>
<tr>
<td><strong>Revenue and Account Receivable</strong></td>
<td></td>
</tr>
<tr>
<td>All Awards</td>
<td>Review revenue and Accounts Receivable using general ledger and/or RAPID AR Billing and Accounts Receivable report for reference.</td>
</tr>
<tr>
<td>If program income exists</td>
<td>Confirm all program income is posted to a separate revenue account.</td>
</tr>
<tr>
<td>If STIP exists</td>
<td>Confirm STIP is earned.</td>
</tr>
<tr>
<td>If MCA exists</td>
<td>Confirm all payments from other UC campus are received.</td>
</tr>
<tr>
<td><strong>Unexpended balance</strong></td>
<td></td>
</tr>
<tr>
<td>If cost reimbursable</td>
<td>EFM will process a refund upon closing.</td>
</tr>
<tr>
<td>If firm fixed rate or firm fixed price</td>
<td>Confirm all required assurances and an explanation for a high variance if applicable can be made by PI in accordance with UCLA policy 913.</td>
</tr>
<tr>
<td><strong>Cost Overrun</strong></td>
<td></td>
</tr>
<tr>
<td>Transfer</td>
<td>Review if all expenses are allowable and allocable to the fund.</td>
</tr>
<tr>
<td></td>
<td>Provide EFM with a FAU of department unrestricted, non-sponsored fund to move cost overrun.</td>
</tr>
<tr>
<td><strong>Cost Share Commitment</strong></td>
<td></td>
</tr>
<tr>
<td>Fulfillment</td>
<td>Check the status of cost share commitment.</td>
</tr>
</tbody>
</table>

*This is not a complete compliance checklist but provides guidelines to assist in reviewing key compliance areas.*
Appendix C:
C-1: Template of EFM notification alerting COP is Past Due: (No restricted funds)

To: Dept Administrator
CC: PI, Dept Management, and EFM Manager

Subject: [Grants] IMPORTANT NOTICE: Closeout packet for fund 12345 is past due

Dear Name,

This is to inform you that the closeout packet for fund 12345 is past due date, mm/dd/yyyy. Enclosed find the latest ORA notification\(^2\) sent regarding fund closeout.

The project period for the fund referenced above expired mm/dd/yyyy. A final financial deliverable is due to the sponsor by mm/dd/yyyy. In absence of a closeout packet, the final will be prepared in accordance with campus closeout procedures; (link to document or website). Please see the enclosed for financial status of the fund as of dd/mm/yyyy\(^3\).

The award administering unit assumes financial responsibility for costs not claimed in the final financial invoice or financial report. Any costs not claimed in the final must be transferred out from the fund no later than 120 days from the fund expiration.

The Principal Investigator and Department Management of the award administering unit will be contacted by EFM no later than mm/15/yyyy with details. In the meantime if you have any questions, please contact me.

---

\(^2\) Notification at 45 days after fund expiration
\(^3\) Date of notification at 45 days after fund expiration
C-2: Template of EFM notification alerting COP is Past Due: (Restricted funds)

To: Dept Administrator
CC: PI, Dept Management, and EFM Manager

Subject: [Grants] IMPORTANT NOTICE: Closeout packet for fund 12345 is past due

Dear Name,

This is to inform you that the closeout packet for fund 12345 is past due date, mm/dd/yyyy. Enclosed find the latest ORA notification sent regarding fund closeout.

The project period for the fund referenced above expired mm/dd/yyyy. A final financial deliverable is due to the sponsor by mm/dd/yyyy. In absence of a closeout packet, the final will be prepared in accordance with campus closeout procedures: (link to document or website). Please see the enclosed for financial status of the fund as of mm/dd/yyyy.

The award administering unit assumes financial responsibility for costs not claimed in the final financial invoice or report. Any costs not claimed in the final must be transferred out from the fund no later than 120 days from the fund expiration.

This award includes restricted funds (e.g. Administrative Supplement, Diversity Supplement, etc.). Please refer to NOAs for details. If the closeout packet is not received by mm/dd/yyyy, the balance of restricted funding cannot be disclosed in the final invoice or financial report, thereby placing restricted funds at risk for non-reimbursement by the sponsor.

The Principal Investigator and Department Management of the award administering unit will be contacted by EFM no later than mm/dd/yyyy with details. In the meantime if you have any questions, please contact me.

---

4 Notification at 45 days after fund expiration
5 Date of notification at 45 days after fund expiration
Appendix D: EFM confirmation email template in absence of COP

To: Dept Administrator
CC: PI and Dept Management
Subject: ACTION REQUIRED by [mm/dd/yyyy]: Fund # [12345]

Dear name,

The fund for the referenced award has expired. The due date to submit the final [invoice or report] is [mm/dd/yyyy]. See below for key information.

<table>
<thead>
<tr>
<th>Fund Number:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Period:</td>
<td></td>
</tr>
<tr>
<td>Invoice/Report Due Date:</td>
<td></td>
</tr>
<tr>
<td>PI's Name:</td>
<td></td>
</tr>
<tr>
<td>Award #:</td>
<td></td>
</tr>
<tr>
<td>Sponsor name:</td>
<td></td>
</tr>
</tbody>
</table>

A closeout packet has not been submitted to EFM by the deadline. In adherence with Sponsor and University policies and guidelines requiring timely submission of final invoice and/or financial report, EFM has completed a review of the referenced fund.

Please confirm the final figure by responding to this email by [mm/dd/yyyy]. The award administering unit will assume financial responsibility for costs not claimed in the final invoice or financial report.

This award includes restricted funds (i.e. Administrative Supplement, Diversity Supplement, etc.). Please refer to NOAs for details. If closeout packet is not received by mm/dd/yyyy, the balance of restricted funds will not be disclosed in the final invoice or financial report, thereby placing restricted funds at risk for non-reimbursement by the sponsor.

For details of adjustments, please refer to the attached worksheets.

<table>
<thead>
<tr>
<th>Total authorized</th>
<th>$x</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenses posted to g/l as of [mm/dd/yyyy]</td>
<td>$x</td>
</tr>
<tr>
<td>(Less): Inapplicable or Unallowable expenses to be moved off from the fund</td>
<td>($x)</td>
</tr>
<tr>
<td>Add (less): Overhead adjustments</td>
<td>$x</td>
</tr>
<tr>
<td>(Less): Cost Overrun to be moved off from the fund</td>
<td>($x)</td>
</tr>
<tr>
<td>Final expenses to be invoiced or reported</td>
<td>$x</td>
</tr>
<tr>
<td>Unobligated balance to be returned to the sponsor</td>
<td>$x</td>
</tr>
</tbody>
</table>

If the final figure needs to be adjusted, please submit a list of adjustments with appropriate and sufficient supporting documents to EFM prior to [mm/dd/yyyy]. If EFM does not receive a response from the department or the department does not provide a list of adjustments by the deadline noted above, EFM will submit the final financial deliverable to the sponsor based on the expenses referenced in this email. Any costs not claimed in the final must be transferred out from the fund no later than 120 days from the fund expiration.

Information regarding appropriate and sufficient documentation can be found at:
http://ora.research.ucla.edu/EFM/Pages/FAQ.aspx
Information on the closeout procedure can be found at:
http://ora.research.ucla.edu/EFM/Pages/Closeout/CloseoutOverview.aspx

6 This will be included only for the awards with restricted funding.
7 The last day of 2nd month following the fund expiration.
Appendix E: Final Federal Financial Report Revision Requests

Final Federal Financial Report Revision Request

Please complete the form below to request a revised Final Federal Financial Report and submit to your EFM Manager. EFM Manager’s contact information can be found on “Contact Us” on EFM website.

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>Fund Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator</td>
<td>Date the FFR due</td>
</tr>
<tr>
<td>Date of Revision Request</td>
<td>Date the FFR submitted</td>
</tr>
<tr>
<td>Administering Unit (AU)</td>
<td>Name</td>
</tr>
<tr>
<td></td>
<td>Code</td>
</tr>
<tr>
<td>AU Contact</td>
<td>Name</td>
</tr>
<tr>
<td></td>
<td>Email</td>
</tr>
<tr>
<td></td>
<td>Phone</td>
</tr>
</tbody>
</table>

I, on behalf of the Principal Investigator, request a revised final Federal Financial Report for submission to the Sponsor. The Closeout Packet previously submitted is no longer an accurate representation of the financial status of the fund. Attached is a revised Closeout Packet. I confirm that all allowable and applicable expenses for the project are posted to the general ledger.

I. Reason(s) why a revision is necessary and circumstances that caused the final Federal Financial Report to be inaccurate and/or incomplete.

II. Management action plan to prevent this from occurring in the future.

If more space is needed, attach a supplemental letter. Is it attached? YES ☐ NO ☐

EFM’s acceptance of this revision request does not guarantee Sponsor’s approval. In the event the revised final invoice or financial report is rejected by the sponsor, the award administering unit assumes financial responsibility for costs not claimed in the original final invoice or financial report.

Please print name and place signature.

Prepared by __________________________ Date __________________________

[Department Fund Manager]

Approved by __________________________ Date __________________________

[PI name]

Approved by __________________________ Date __________________________

[Department CFO, CAO, or Director]

For more information about Federal FFR revision processes, refer to Closeout Section on the EFM website.
Procedures to Complete the Final Financial Deliverables for the Awards Sponsored by Federal Agencies

**Notes**
- **COP**: closeout packet
- **The final**: the final invoice or financial report
- **G/L**: general ledger

A) Notifications sent to department on the following days: on 90 days prior to fund expiration, on 30 days prior to fund expiration, on the day of fund expiration, and 45 days after fund expiration.

B) Submission of the final invoice or financial report within 30 days is dependent on timely receipt of responses to additional inquiries related to the closeout packet as needed.

C) EFM will send the department a copy of the final invoice or financial report submitted to the sponsor.

D) Due date is subject to change for months affected by Fiscal Closing and Winter Closure. Please see EFM website for additional information.

E) Revised COP must be accompanied with appropriate supporting documents for all adjustments.