COP24- F&A Reconciliation

Summary
Below are some of the main elements of the F&A Reconciliation on FAU’s Page:

- Click to display F&A Reconciliation on FAU(s).
- Click to display UCLA F&A Reconciliation on Subawards
- Click to open the Update Rate, Period and Exclusions popup
- Displays the F&A Reconciliation history
- Click to Approve the F&A Adjustment
- Click to download to Excel
- Displays the status of the Expense

Below are some of the main elements of the F&A Reconciliation on Subawards Page:
Purpose
The purpose of the F&A Reconciliation Page is to enable the user to verify that FS correctly calculated the amount of F&A that should be charged to the fund. F&A is the percentage of Direct Costs that is reimbursed to UCLA. Below is a sample view of the page:

Screen Group
The F&A Reconciliation page can be accessed as follows:

1. User can click on the Fund Details Tab, hover over the Expenditure review sub tab and select F&A Reconciliation:
2. User can click on the Fund Details Tab and select F&A Reconciliation from the Overview page:

**Screen View**

The F&A Reconciliation page is visible to all. The screen consists of two views, and each view contains two grids:

**View 1:** By selecting the **F&A Reconciliation on FAU(s) radio button** (grey box), the user will see these two grids: The F&A Reconciliation on FAU(s) (green box), and the F&A Reconciliation History (red box):

**View 2:** By selecting the **UCLA F&A Reconciliation on Subawards radio button** (grey box), the user will see these two grids: UCLA F&A Reconciliation on Subawards (green box), and the F&A Reconciliation History (red box):
F&A Reconciliation on FAU(s) View

By selecting the F&A Reconciliation on FAU(s) radio button, the user will see this view. This view contains the following:

F&A Reconciliation on FAU(s) Label:

The label displays the dollar value that needs review or that was transferred/justified.

For Department Users, the expenses listed under “Needs Review” and “Transferred/Justified” are defined as:

- **Needs Review**: Pending, Transfer- Rejected
- **Transferred/Justified**: Transfer-Pend EFM Appvl, Transfer-Submitted to GL, Transferred

For EFM Users, the expenses listed under “Needs Review” and “Transferred/Justified” are defined as:

- **Needs Review**: Pending, Transfer-Pend EFM Appvl
- **Transferred/Justified**: Transfer- Rejected, Transfer-Submitted to GL, Transferred

The F&A Reconciliation on FAU(s) Grid:

The grid contains the following fields:
Account and CC: Displays all of the FAUs for that closeout packet. Linked accounts will only display the FAUs in the linked COP. Home COP will display the FAUs in the Home packet, not the master packet. The Account and CC will be listed multiple times in the grid if there is more than one F&A rate and/or base for the FAU.

Total Direct Costs: This displays the sum all of the direct cost expenditures on the FAU (all subs except for 9H).

Exemptions: Certain object codes are excluded from the F&A calculation. The object codes that are excluded are dictated by the F&A Type (called the F&A Base Code at UCLA). This field displays the sum all of the expenses that were charged to these excluded object codes.

F&A Base: This field displays the Total Direct Costs less the Exemptions.

F&A Rate: This displays the F&A rate percentage.

F&A Type: This field displays the 5 F&A Base Codes at UCLA. For each base code, a tooltip displays the following:

A - S&W  Tooltip: Salaries & Wages (excluding employee benefits)
B - TDC  Tooltip: Total Direct Costs (with specified exception)
C - TDC  Tooltip: TDC - Total Direct Costs (with specified exception)
D - S&W  Tooltip: Salaries and Wages (including employee benefits)
J - MTDC  Tooltip: Modified Total Direct Costs

Period From and Period To: This field displays the period in which that F&A Rate and F&A Type was valid.

Computed F&A: This field displays the F&A Base multiplied by the F&A rate.

Ledger F&A: This displays the sum of the indirect expenditures on the FAU for that period (sub 9H).

Variance: This displays the Computed F&A less the Ledger F&A less the Approved Adjustment.

Approved Adjustment: When a user clicks the Approve button, the sum of the variance listed in the Approved Adjustment column and the Calculated Variance will be displayed here.

Status: Displays the status of the Expense. The following statuses will hyperlink to the Review Transactions page: Transfer-Pend EFM Appvl, Transfer-Pend Processing, and Transfer-Submitted to GL, Transfer-Rejected, and Transferred.

Approve Button:

The Approve button will appear if the expense status is a “needs review” status:
The needs review statuses are:

**For Department:** Pending, Transfer- Rejected

**For EFM:** Pending, Transfer-Pend EFM Appvl

Once the department user clicks approve, the expense status for all lines in the grid will change to Transfer - Pend EFM Appvl.

This will queue a financial journal for EFM to review. EFM will review and approve the journal once the closeout packet is routed to them. Once EFM approves, the status will change to Transfer- Submitted to GL. When EFM clicks the Approve button, the F&A journal will be sent to the GL.

**F&A Reconciliation History Grid:**

This grid will document any changes that are made to the F&A reconciliation page. If the user makes any changes to the F&A rate, base, and exclusions page, it will be reflected here:

**UCLA F&A Reconciliation on Subawards View**
By selecting the **UCLA F&A Reconciliation on Subawards radio button**, the user will see this view. This view contains the following:

**UCLA F&A Reconciliation on Subawards Label:**

- **Needs Review:** Pending, Transfer - Rejected
- **Transferred/Justified:** Transfer-Pend EFM Appvl, Transfer-Pend Processing, Transfer-Submitted to GL, Transferred

For EFM Users, the expenses listed under “Needs Review” and “Transferred/Justified” are defined as:

- **Needs Review:** Pending
- **Transferred/Justified:** Transfer- Rejected, Transfer-Pend Processing, Transfer-Submitted to GL, Transferred

**UCLA F&A Reconciliation on Subawards Grid:**

This grid displays expenses related to subawards that were charged to 07-7300 and 07-7310 only. It does not include MCA subawards. This is a rule mandated by the federal government and does not apply to all funds. The user will indicate in fund maintenance if this rule applies to their fund. The grid should be completed for either scenario.

**Institution:** For all subawards on the current year, this field lists the Institution name from Purchasing.

**Trans Ref GL:** This lists the Trans Ref GL associated with the subaward.
**Order:** This lists the year in the competing segment where the subaward had expenses on the ledger.

**Fund Number:** This lists the fund number that is associated with the Year.

**Account:** This list the account where those expenses were charged on the GL.

**CC:** This lists the CC where those expenses were charged on the GL.

**7310 Expenses:** This will sum the expenses that hit 07-7310 for that subaward, for that year. Object code 7310 is for subaward expenses <$25,000. This object code is included in the ledger F&A calculation.

**7300 Expenses:** This will sum the expenses that hit 07-7300 for that subaward, for that year. Object code 7300 is for subaward expenses >$25,000. This object code is NOT included in the ledger F&A calculation.

**9H Expenses:** This will sum the indirect expenses that hit the ledger for the 7300 expenses.

**Adjustment Line:** The adjustment line will appear for each subaward associated with the FAU(s) in the COP, even if the adjustment is zero. This final adjustment line will sum all of the adjustment lines in the grid.

**Transfer or Justify Buttons:** The Go button to transfer or justify should appear for the department user if the adjustment is in any of the following statuses: Pending, Justified – EFM Rejected, Transfer – Rejected. Once the dept transfers/justifies the expense, the total amount (7310, 7300, and 9H adjustments) will be reflected in the Transferred/Justified section of the radio button. If the subaward expenses hit the ledger correctly and the adjustment is $0, there will not be an action button.

The Go button to transfer or justify will appear for the EFM user if the adjustment is in any of the following statuses: Pending.

The Review button to transfer or justify should appear for EFM if the adjustment is in any of the following status: Justified-Pend EFM Appvl.

**F&A Reconciliation History Grid:**

This grid will document any changes that are made to the F&A reconciliation page. If the user makes any changes to the F&A rate, base, and exclusions page, it will be reflected here:

![F&A Reconciliation History Grid](image)

**Report Generation**

Both the UCLA F&A Reconciliation on Subawards Grid and the F&A Reconciliation on FAU(s) Grid can be sent to Excel by pressing the Excel Icon in the upper right of the grid.
Page Access
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