

Department Checklist at 90 Days Prior to Fund Expiration



Description	Upon receipt of automatic notification: 90 days prior to fund expiration
General	
If multiple fund numbers are assigned to one award	Confirm that the prior year funds were closed and the funds have been closed (Y/N) in the OASIS fund table. If not, take necessary actions to close out prior year funds.
If linked account	Remind the linked department of the closeout packet due date.
Authorized amount	Confirm that the total appropriation per general ledger agrees to the approved budget per award snapshot.
Early termination	Submit the relinquishment statement along with the closeout packet.
Payroll	Notify the department payroll office that the budget/project period will end.
Expenses	
Review allowability and applicability	
Expenses outside period	Transfer or justify expenses outside the period (pre and post).
Budget vs. Actual	Review all actual expenses are within the categorical budget. Request approval for re-budgeting as needed.
U/W object codes	Transfer or justify unallowable and warning object codes.
Equipment	Transfer or justify equipment purchases within 90 days of fund expiration.
Effort	Confirm payroll distribution is based on actual effort of individual.
Salary cap	Transfer salary in excess of applicable salary cap rate.
E-verify	Transfer salary not in compliance with e-verify requirements.
IRB protocol	Check if a protocol number is listed on any award snapshot sequences. Transfer or justify expenses during any lapses.
Other restriction	Foreign travel, supplemental funding, equipment purchase, etc.
Review unobligated balance	
Completeness	<p>Confirm all applicable charges are posted to the ledger such as:</p> <ul style="list-style-type: none"> • Subaward payments including Multi Campus Agreement (MCA) • Recharges • Travel expenses • Patient care costs • GSR fees • Vacation used etc. <p>Plan timely purchases of goods and services for the remaining period as needed for the project.</p>
No Cost Extension/Carry Forward	Request No Cost Extension or Carry Forward approval, if needed.
Encumbrance / memo-lien	Release, cancel, change.
Overhead reconciliation	Request overhead adjusting journal to EFM, if needed.

This is not a complete compliance checklist but provides guidelines to assist in reviewing key compliance areas.

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If subaward exists	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).
If program income exists	Confirm expenses related to program income generating activities are posted to the separate expense account.
If multiple earning basis	Confirm expenses for cost reimbursable budget and those for firm fixed rate or firm fixed price are recorded separately to designated expenses accounts.
If restricted supplemental funding exists	Confirm expenses are properly segregated and recorded to the designated expense account(s).
If multiple F&A rates exist	Confirm expenses are properly segregated and recorded to the designated expense account(s) with applicable F&A base and rate.
Revenue and Account Receivable	
All sponsored projects	Review Revenue and Accounts Receivable using general ledger and/or RAPID AR Billing and Accounts Receivable report for reference.
If program income exists	Confirm all program income is posted to a separate revenue account.
If STIP exists	Confirm STIP is earned and STIP disposition code in the financial system correctly represents sponsor's requirement
If MCA exists	Confirm all payments from other UC campus are received.
Unspent Cash	
If cost reimbursable	EFM will process a refund upon closing.
If firm fixed rate or firm fixed price	Confirm all required assurances and an explanation for a high variance if applicable can be made by PI in accordance with UCLA Policy 913.
Cost Overrun	
Transfer	Review if all expenses are allowable and allocable to the fund. Provide EFM with a departmental unrestricted, non-sponsored FAU to move cost overrun.
Cost Share Commitment	
Fulfillment	Check the status of cost share commitment.

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