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When is UCLA switching to SFN?

UCLA is moving to SFN starting **February 1, 2012** for all new and existing funds. For instance, if Year 3 ends March 31, 2012, year 4 will continue in the same fund number. Once the Year 4 award is received by OCGA, ORDM (Office of Research Data Management) will appropriate the Year 4 funds. This fund will continue until the award ends.

Why is UCLA switching to SFN?

UCLA is moving to single fund number to reduce administrative burdens that exist today under multiple fund numbers under one award. Advantages to SFN include:

1. Decrease in the number of cost transfers leading to greater compliance
2. Easier ERS Certification process
3. Decrease in the number of closeouts and revised reports
4. Increase of on-time submission of reports and invoices
5. Fewer eRAS funds and potential issues with late account setup
6. Decrease in recycled fund numbers
7. Reduce administrative burdens and costs

When does my award receive a new fund number?

Awards will stay with the same fund number until a new award under a separate competing proposal is awarded. For example, each NIH competing segment, typically lasting five or six years, will have the same fund number. When the next competing segment is awarded, a new fund number will be assigned and the previous fund will be closed.

My fund ended before February 1, 2012 and I will be receiving another year of funding. Should I request a RAS account or continue in the fund number that is open?

There is no need to request a new fund number or setup a RAS account. All awards, new and existing, will be under SFN, starting February 1, 2012. If your budget period has expired, the fund is still open when the next year's award is received, and a new fund number has not been setup for the next year, the existing fund will continue.

If carry-forward is restricted and we do not yet have approval from the sponsor, how do we handle this under SFN? What happens when it is approved or rejected?

If carry forward is not automatic, please work with your OCGA contact to request carry forward from the sponsor. Carry forward should be requested as early as possible. Once carry forward is requested, the carry forward requested amount will be moved from the appropriation to the carry forward holding account (400005). The carry forward request amount will remain in this holding account until the sponsor approves or rejects the request. By doing this, the fund will accurately reflect the amount that you are allowed to spend.

If the sponsor approves the carry forward request, the appropriation will be moved from the carry forward holding account back to the appropriation. If the sponsor denies the carry forward request, the fund will be deobligated.

If carry forward is automatic, there will be no change to the fund appropriation and the department can continue spending.

If the department will not be requesting carry forward, or the sponsor does not allow carry forward, the fund will be deobligated. The carry forward holding account will not be linked to the fund in this instance.

I noticed account 400005 has been linked to my fund. What is this account?

Account 400005 is the carry forward holding account. If carry forward is restricted, the carry forward requested amount will be added to the holding account until the sponsor approves or denies the request. By doing this, the fund appropriation will accurately reflect the amount that you are allowed to spend.

If the sponsor approves the carry forward request, the appropriation will be moved from the carry forward holding account, back to the appropriation. If the sponsor denies the carry forward request, the fund will be deobligated.

How do we monitor whether or not there is pre-award spending on continuation years if everything is under one fund number?

For most awards, pre-award spending rules are based on the *Project Period* and do not apply to continuation years, as is the case for NIH awards. This means the pre-award spending restrictions only apply to the first year of the award.

For non-NIH funds, departments should review the sponsor's terms and conditions to determine if the award has any spending restrictions. If departments spend year two funds in year one, the department will be responsible for any deficits, should the continuation year not be received by UCLA.

If all of my expenses are on one fund number, how do I know if the expense applies to year 1 or year 2? Can I revise the report or invoice if an expense hits after the end date?

Under SFN, departments do not need to track the associated budget period for expenditures. EFM will invoice or report to sponsors based on the general ledger for each billing period. If the fund is continuing, EFM will not revise interim reports and invoices for expenses that hit after the budget period. These expenses will be picked up on the next report or invoice.

Before the fund is closed (Y/N'd) at the end of the award period, EFM will work with departments to ensure all appropriate expenses have hit the fund based on the RAPID SMART Closeout tool submitted by the department.

What if a subrecipient has not submitted the final invoice before the financial report or invoice is due?

Reports and invoices will be billed based on the expenditures that have hit the general ledger. If the department has not received the final subaward invoice, the department may submit a justification, complete with backup documentation, to EFM. EFM will review these requests on an exception basis. If the department does not provide this information, the subrecipient invoice will be included on a subsequent report or invoice, once the subrecipient invoice has hit the general ledger. EFM will not be submitting late reports and invoices or missing sponsor deadlines to wait for a subrecipient invoice.

When the fund is ending, the department must provide EFM with the final invoice, along with the RAPID SMART Closeout Tool.

UCLA's standard terms and conditions require subrecipients to submit invoices within 45 days of the budget end date. If departments have not received the final invoice, departments should initiate contact with the subrecipient and request that it be submitted by the deadline. The Institution's payment is at risk if the invoice is not submitted by the deadline.

Do I have to complete a closeout packet using the RAPID SMART Closeout Tool if my fund number is continuing?

Departments should be monitoring their funds on a monthly basis to ensure all appropriate expenses are charged to the fund before the budget period ends. Department are free to run the RAPID SMART Closeout Tool at the end of the budget period to review their fund, but the RAPID SMART Closeout Tool is not required until the fund is closing. EFM will review the fund at the end of each budget period. If your award has restricted carry forward, EFM will send the department a summary of the financial report or invoice before submitting to the sponsor.

If the award has ended, or a new competing segment is awarded, departments must submit the RAPID SMART Closeout Tool to EFM by the department deadline.

How does SFN work for training grants?

The same rules that apply for SFN apply to training grants. Like today, EFM and the department will work together to identify the outstanding stipend payments for that year (including benefits and F&A), to ensure the correct unliquidated obligation is reported.

Unallowable benefits can be moved off the fund at any time. EFM will contact the department with all unallowable charges at the end of each budget period.

To view and monitor trainee statement of appointments, visit x-Train on the [eRA Commons](#) website. All appointment forms are uploaded and approved here by budget period.

I have a fund with unusual terms and conditions or the sponsor requires separate numbers each year. How can I request multiple fund numbers, if needed?

Separate fund numbers can be requested for rare cases and are not routinely approved. To request separate fund numbers, please complete the SFN Exception Request and submit to EFM Operations at EFMOperations@research.ucla.edu.