



Controller's Office - Grants and Funds Management

Sponsored Programs Close Out Matrix

Items:	90 days prior to end date:	30 days prior to end date:	15 days after end date:	Resources
Additional Funding/No-Cost Extensions	An assessment needs to be completed at 90 days to determine if additional funding is available or a no-cost extension is needed. It is advised that an Advance/Risk Account should be requested 90 days from the start date of the expected account budget period	If new funds are not awarded, or the No Cost Extensions has not been approved yet, this account should be placed on risk.	At this time the award is considered ended since it was not placed on risk, and is in full close out.	Conversation with PI to make sure objectives will be met by scheduled award end date. If not, contact your SAM Administrator to work with the sponsor on an extension.
New Expenses	Expenses incurred must be for items utilized prior to the end date of the award.	Expenses incurred must be utilized, it is not based off of when an items is ordered or paid, but rather when it is used.	Award is in close out, and PAA will deny for out of period costs without a risk account.	Converstaion with the PI to determine what is needed to finish the scope of work.
Cost Share	Review and ensure accuracy and make adjustments as needed. Provide details for any 3rd party cost share to your PAA so that can be booked in the system.	Any adjustments are due this month to ensure inclusion in the final invoice.	It may be too late to record additional cost share.	Review Grant Dashboard columns for Cost Share Budget vs. Cost Share Actual. Complete an Account Change form or Retro Funding Pay form as needed.
Payroll Account Changes	If the award is not being extended, payroll needs to be reviewed for funding after the end date.	Account Changes need to be submitted to ensure future payroll is moved to appropriate account after end date.	Must be done or payroll will be moved to department's A or E fund.	Run payroll queries to determine if employee salaries need to be for the next months 30th payroll . Complete Account Change Form(s) Review HCM Distribution to see actual payroll transactions for the payroll that just posted. Complete retro JE form(s) as needed. The Demographic output in HCM Distribution.. finish later
Payroll Retros	Review payroll, ensure accuracy and make allowable adjustments as needed.	Any needed forms are due this month to ensure inclusion in the final invoice.	May be too late to add additional payroll; retros removing incorrect payroll will be approved.	Review HCM Distrubution with PI to ensure everyone is coded correctly. If they are not, complete a Retro-Funding Pay form (prvide a link to the retro form here).
Puchasing Cards	Review to make sure all pcard holders have submitted their statements that contain expenses for the award.	Review to make sure all pcard holders have submitted their statements that contain expenses for the award.	Review to make sure all pcard holders have submitted their statements that contain expenses for the award; any not completed by this point may not be posted in time to be reported or invoiced.	Reach out to your P-Card Liaison to see of there are any pending transctions.
Cash Advances/ Participant Cards	Review what is still outstanding. Reconcile and settle where able.	Any cash advances or participant cards need to be settled now. These costs must be incurred during the award period.	Must be done or resulting charges may not be on final invoice. Any cash advances or participant cards issued towards the end of the award, must be closed out within 30 days after the award end date, regardless of the time frame typically allowed so that those costs can be included in the final invoice.	(Create a qjuery) Review this query to determine if you have outstanding participant cards. If there are outstanding participant cards, complete a Settlement Form.
Subawards	Review subs - ensure they are invoicing on time and are caught up through this last quarter.	Email subs for any outstanding invoices or issues, remind them of the 60 days for their final invoice (or other date depending on the award).	Ensure that subs are aware of end date, help coordinate finals.	Check USCeRA to check to see if there is a subaward. If there is, Review the Encumbrance column on the Grant Dashboard to see if the subaward has been fully spent. If not fully spent, send an email to remind the subawardee to submit the final invoices timely.
Pending Internal Charges (postage, motor pool)	Review award to see what charges are defaulting and will need addressed.	Begin requests to have any defaults adjusted to a new funding source past the end date.	This needs to be completed to ensure out of period costs do not post and delay final invoicing.	Conversation to determine what internal services they have requested that have not been invoiced yet.
Other Internal Charges (printing, animal charges)	Work with charging department to ensure charges are processed and posted to the award.	Work with charging department to ensure charges are processed and posted to the award.	Review and see if any charges are missing or not processed yet. Alert your PAA if this is the case.	
Travel	Review and ensure all travel that has occurred up until this point has been charged to the award.	All travel that has occurred should be posted, unless within the last month of the award.	Process travel for the final month, as soon as possible.	Review what has been posted to Travel on the Grant Dashboard and verify with the PI that no additional travel needs to be posted. All Travel encumbrances should be cleared.
Payment Requests	Review and process any needed payments that are due.	All payments should be posted, unless they occurred within the last month of the award.	Process payment requests for the final month within the next two weeks.	Use the payment request to see if there are any pending payment request.
Tuition	Review to make sure all students are posted, and tuition charged is as expected.	Review to ensure semesters not included in the award period, are not charged	Ensure that any subsequent semesters are on the proper project and will not default to an ended award. For example, review to ensure spring tuition will not post, if the award has a fall end date.	Review the related tuition account codes on the Grant Dashboard to verify what was committed for a student has been paid.
Journal Entries	Complete as soon as possible.	Complete so these are in final billing month, and can be included on the final invoice.	Must be completed and posted within the next two weeks.	Complete any JE corrections needed as soon as possible. Use the query to determine if there are any pending but not posted Jes. Navigation path here
Journal Vouchers	Complete as soon as possible.	Complete so these are in final billing month, and can be included on the final invoice.	Must be completed and posted within the next two weeks.	Complete any JVs needed as soons as possible. Navigation path here.
Requisitions	These will be reviewed in detail, given the end date being so soon.	Most requisitions will not be able to be processed in the last month of the award.	These are typically not approved after the end date has passed.	Review the Grant Dashboard to see of there are any outstanding encumbrances and close by 15 days after the project ends.
Purchase Orders	Check if purchase is complete, items have arrived and process payment.	If purchase is not completed, this PO needs to be close out on the project.	All Purchase Orders need paid out and/or closed.	Review the Grant Dashboard to see of there are any outstanding encumbrances and close by 15 days after the project ends.
Confirming final expenses	Review all expenses, this matrix includes the most common charges as guidance.	Continue to monitor expenses. As soon as all are posted confirm with your PAA so final invoicing can begin.	Confirmation of final expenses is needed to ensure all are captured on final invoicing and reporting.	Review the Grant Dashboard with the PI.
Reporting	Ensure all progress reports are completed, this often will impact the ability to collect funding from the sponsor. GFM will complete all financial reporting.	Ensure all progress reports are completed, coordinate with the PI on final progress reporting requirements. GFM will complete all financial reporting.	If payment is contingent upon deliverables, ensure these are submitted along with any other programmatic reporting required in the agreement. GFM will complete all financial reporting, if this requires coordination with final programmatic reporting, work with your PAA.	Work with PAA to determine what financial data may be needed for progress reports.



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15 Days After Checklist

Items:	15 days after end date:	Completed:
Additional Funding/No-Cost Extensions	At this time the award is considered ended since it was not placed on risk, and is in full close out.	
New Expenses	Award is in close out, and PAA will deny for out of period costs without a risk account.	
Cost Share	It may be too late to record additional cost share.	
Payroll Account Changes	Must be done or payroll will be moved to department's A or E fund.	
Payroll Retros	May be too late to add additional payroll; retros removing incorrect payroll will be approved.	
Puchasing Cards	Review to make sure all pcard holders have submitted their statements that contain expenses for the award; any not completed by this point may not be posted in time to be reported or invoiced.	
Cash Advances/ Participant Cards	Must be done or resulting charges may not be on final invoice. Any cash advances or participant cards issued towards the end of the award, must be closed out within 30 days after the award end date, regardless of the time frame typically allowed so that those costs can be included in the final invoice.	
Subawards	Ensure that subs are aware of end date, help coordinate finals.	
Defaulted Charges (postage, motor pool)	This needs to be completed to ensure out of period costs do not post and delay final invoicing.	
Other Internal Charges (printing, animal charges)	Review and see if any charges are missing or not processed yet. Alert your PAA if this is the case.	
Travel	Process travel for the final month, as soon as possible.	
Payment Requests	Process payment requests for the final month within the next two weeks.	
Tuition	Ensure that any subsequent semesters are on the proper project and will not default to an ended award. For example, review to ensure spring tuition will not post, if the award has a fall end date.	
Journal Entries	Must be completed and posted within the next two weeks.	
Journal Vouchers	Must be completed and posted within the next two weeks.	
Requisitions	These are typically not approved after the end date has passed.	
Purchase Orders	All Purchase Orders need paid out and/or closed.	
Confirming final expenses	Confirmation of final expenses is needed to ensure all are captured on final invoicing and reporting.	
Reporting	If payment is contingent upon deliverables, ensure these are submitted along with any other programmatic reporting required in the agreement. GFM will complete all financial reporting, if this requires coordination with final programmatic reporting, work with your PAA.	



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90 Days Prior Checklist

Items:	90 days prior to end date:	Completed:
Additional Funding/No-Cost Extensions	An assessment needs to be completed at 90 days to determine if additional funding is available or a no-cost extension is needed. It is advised that an Advance/Risk Account should be requested 90 days from the start date of the expected account budget period	
New Expenses	Expenses incurred must be for items utilized prior to the end date of the award.	
Cost Share	Review and ensure accuracy and make adjustments as needed. Provide details for any 3rd party cost share to your PAA so that can be booked in the system.	
Payroll Account Changes	If the award is not being extended, payroll needs to be reviewed for funding after the end date.	
Payroll Retros	Review payroll, ensure accuracy and make allowable adjustments as needed.	
Purchasing Cards	Review to make sure all pcard holders have submitted their statements that contain expenses for the award.	
Cash Advances/ Participant Cards	Review what is still outstanding. Reconcile and settle where able.	
Subawards	Review subs - ensure they are invoicing on time and are caught up through this last quarter.	
Defaulted Charges (postage, motor pool)	Review award to see what charges are defaulting and will need addressed.	
Other Internal Charges (printing, animal charges)	Work with charging department to ensure charges are processed and posted to the award.	
Travel	Review and ensure all travel that has occurred up until this point has been charged to the award.	
Payment Requests	Review and process any needed payments that are due.	
Tuition	Review to make sure all students are posted, and tuition charged is as expected.	
Journal Entries	Complete as soon as possible.	
Journal Vouchers	Complete as soon as possible.	
Requisitions	These will be reviewed in detail, given the end date being so soon.	
Purchase Orders	Check if purchase is complete, items have arrived and process payment.	
Confirming final expenses	Review all expenses, this matrix includes the most common charges as guidance.	
Reporting	Ensure all progress reports are completed, this often will impact the ability to collect funding from the sponsor. GFM will complete all financial reporting.	



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30 Days Prior Checklist

Items:	30 days prior to end date:	Completed:
Additional Funding/No-Cost Extensions	If new funds are not awarded, or the No Cost Extensions has not been approved yet, this account should be placed on risk.	
New Expenses	Expenses incurred must be utilized, it is not based off of when an items is ordered or paid, but rather when it is used.	
Cost Share	Any adjustments are due this month to ensure inclusion in the final invoice.	
Payroll Account Changes	Account Changes need to be submitted to ensure future payroll is moved to appropriate account after end date.	
Payroll Retros	Any needed forms are due this month to ensure inclusion in the final invoice.	
Puchasing Cards	Review to make sure all pcard holders have submitted their statements that contain expenses for the award.	
Cash Advances/ Participant Cards	Any cash advances or participant cards need to be settled now. These costs must be incurred during the award period.	
Subawards	Email subs for any outstanding invoices or issues, remind them of the 60 days for their final invoice (or other date depending on the award).	
Defaulted Charges (postage, motor pool)	Begin requests to have any defaults adjusted to a new funding source past the end date.	
Other Internal Charges (printing, animal charges)	Work with charging department to ensure charges are processed and posted to the award.	
Travel	All travel that has occurred should be posted, unless within the last month of the award.	
Payment Requests	All payments should be posted, unless they occurred within the last month of the award.	
Tuition	Review to ensure semesters not included in the award period, are not charged	
Journal Entries	Complete so these are in final billing month, and can be included on the final invoice.	
Journal Vouchers	Complete so these are in final billing month, and can be included on the final invoice.	
Requisitions	Most requisitions will not be able to be processed in the last month of the award.	
Purchase Orders	If purchase is not completed, this PO needs to be close out on the project.	
Confirming final expenses	Continue to monitor expenses. As soon as all are posted confirm with your PAA so final invoicing can begin.	
Reporting	Ensure all progress reports are completed, coordinate with the PI on final progress reporting requirements. GFM will complete all financial reporting.	