

Instructional Information

1. CSS research administrators (RA) or their designee will provide the monthly general ledger detail and summary to the PI, FSA and department manager within three business days of the ledgers closing. Timely review of the ledgers on a monthly basis soon after they close will ensure that the most accurate projections are provided to faculty and ensure meeting the shorter turnaround time required by Contracts and Grants Accounting (CGA) for sponsored award closeouts. This will help to minimize the amount of unused funds that the PI must return to the sponsor or the financial deficit that must be absorbed by the PI's unrestricted funds.

PIs or their designee will review the GL transaction detail (e.g. payroll, expenditures, budget appropriations, cash deposits, etc.) to check for accuracy of expenses. PIs or their designee will follow up on unusual items including amounts differing from supporting documentation and resolving exceptions. Any issues and discrepancies will need to be communicated to the CSS RA by filling in the Issue/Resolution column of the Monthly General Ledger Review Form. PIs or their designee will investigate encumbrances. RAs will seek out backup documentation for recharges from units other than Chemistry at the PI's or their designee's request. (RA will run detail verification report to find the journal preparer and contact them regarding specific expenses.) If the desired action is to move a recurring recharge permanently, please work with the relevant recharge unit to change the chartstring and avoid future cost transfers.

IMPORTANT

* If the desired action is to move an expense onto a sponsored award (i.e., the sponsored award will be debited), CSS RAs or the designee will send an email to the PI and FSA (if applicable) to obtain the necessary justification. The email containing the justification needs to be sent by the PI to the appropriate CSS RA and cocpostaward@berkeley.edu.

* If the desired action is to move payroll, an Employee Funding Worksheet must be completed by the PI or their designee. Payroll expense transfers that are not retroactive, will debit a federal award, and exceed the 120 day limit, will result in the attempt to gain late payroll transfer exceptional approval from the CGA Director. The completion of this will be a coordinated effort between the PI or their designee and RA.

* If there are no issues, please indicate that in the Note(s) section.

* Reconciler and PI sign the Monthly General Ledger Review Form prior to submitting it to the RA. If the PI is unable to sign: a) PI can send an email confirmation, b) FSA sends email explanation why signature/confirmation is delayed (e.g., PI traveling) or c) FSA documents that she/he tried to obtain the signature. If the RA finds additional corrections, the RA will communicate back to the PI/FSA for verification.

* The Monthly General Ledger Review Form is due the 25th of each month. If the date falls on a holiday or weekend, the form is due the business day prior to the 25th. The form should be returned by the 25th to provide enough time to complete journals, if applicable, prior to the current month's ledgers closing. If the form is returned after the 25th and a journal is requested, it may not be completed prior to the current month's ledger closing, but will be completed as soon as possible. FSAs will email the form to the appropriate RA and CC the department manager and cocpostaward@berkeley.edu.

2. CSS RAs will identify and resolve any discrepancies related to A-21 compliance, and provide faculty and their designees with monthly budget status reports with projections.
3. If the GL review form is received by the 25th, then a copy of the form will be returned with the RA's attestation and comments/status update, if applicable, to the PI, FSA, and CC the department manager via cocpostaward@berkeley.edu with the next month's general ledger detail packet. If it is received at a later point in time, then the RA or their designee will return a copy with their attestation and comments/status update via cocpostaward@berkeley.edu to the PI, FSA, and CC the department manager once it has been reviewed.