



**UCLA**

Extramural Fund Management

# EFM Updates

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# Agenda

- **Organization Updates**
- **DHHS Pooled to Subaccounting Transition**
- **Closeout Timeline**
- **PAMS Update**

# Organization Updates

# Organization Updates

- **Four Open Positions**
  - 3 Accountant I's
  - 1 Accountant II
- **Accountant I's**
  - Verbal offers accepted
  - Anticipated to start 5/19
- **Accountant II**
  - Finalists identified
- **Goal is to minimize changes to department contacts as we assimilate the new hires**

# Pooled to Subaccounting Transition

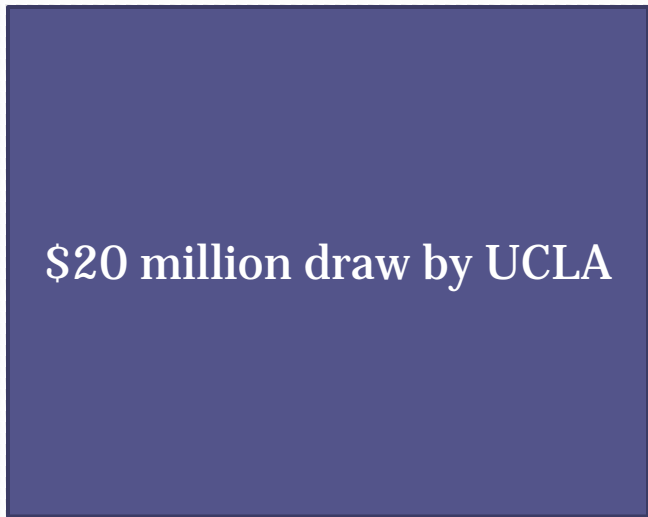
# Pooled to Subaccounting Transition

- **Change in cash draw in PMS**
  - Reimbursements for DHHS expenditures are drawn from the Federal Payment Management System (PMS)
  - EFM currently draws cash from a pooled account
  - EFM must draw cash from subaccounts for new and continuing awards as NIH establishes them in the PMS subaccounts in FY14 and FY15 respectively.
- **How will UCLA address the change?**
  - Goal: To minimize additional burden for departments while being in compliance with the new requirement
  - Proposal: Treat SNAP and Non-SNAP differently to isolate population where change is necessary to accommodate the subaccounting transition

# Pooled Account vs. Subaccounts

## Pooled Account:

**Total Draw: \$20 million**  
**Total Awards: 1,000**



**Draws submitted in aggregate**

Request made  
 for all award  
 under DHHS/  
 NIH

## Subaccount:

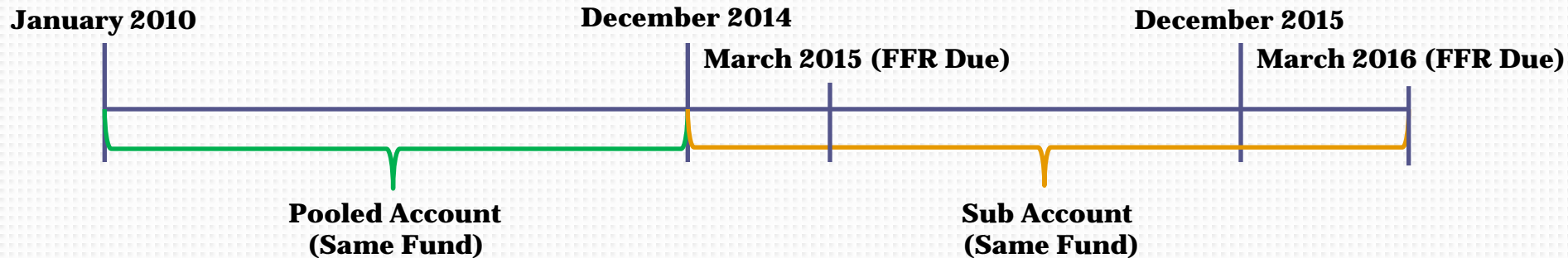
**Total Draw: \$20 million**  
**Total Awards: 1,000**

Award	Expense	Draw Amount
A	100.00	100.00
B	100.00	100.00
C	100.00	100.00
D	100.00	100.00
E	100.00	100.00
F	100.00	100.00
G	100.00	100.00

**Draw requested by award**

# SNAP Example

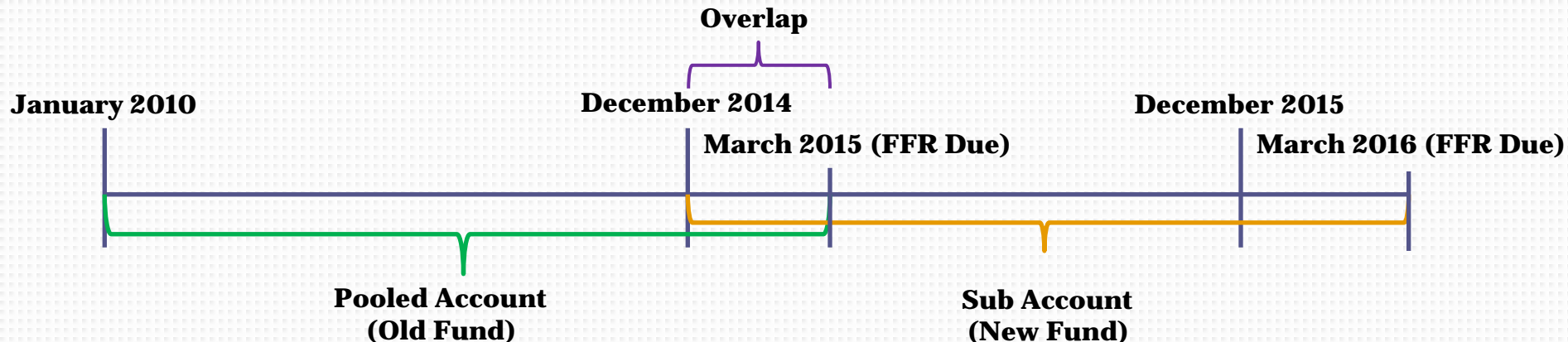
- **Project Period (Original competitive segment)**
  - January 2010 – December 2015
- **Budget Period End Dates (New smaller competitive segments)**
  - December 2014 and December 2015
- **FFR Due Dates**
  - March 2015 and March 2016
- **New Fund?**
  - No
- **EFM/Department Interaction for FFR Due March 2015?**
  - No – Report off Ledger as of December 2014, this FFR is administrative only





# Non-SNAP Example

- **Project Period (Original competitive segment)**
  - January 2010 – December 2015
- **Budget Period End Dates (New smaller competitive segments)**
  - December 2014 and December 2015
- **FFR Due Dates**
  - March 2015 and March 2016
- **New Fund?**
  - Yes – ORA will create the new Funds as RAS Funds in advance of the transition
- **FM/Department Interaction for FFR Due March 2015?**
  - Yes – We will be requesting a Closeout Packet for both Funds



# Summary

Type	SNAP	Non-SNAP
Restricted Carryforward?	No	Yes
New Fund?	No	Yes
Confirmation w/ Dept of Interim FFR?	No	Yes

- **NIH Notice for award payment transition to subaccounts:**
  - <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-13-120.html>
- **NIH FAQs for award payment transition to subaccounts:**
  - <http://grants.nih.gov/grants/psyment/faqs.htm>

# Closeout Timeline

# Closeout Phases

## Phase 1 – Notification and Preparation

90/30/0 Days Before

RAPID Closeout  
Notification to  
Department/PI

Department/PI Review  
Fund

Fund Ends

## Phase 2 –Reconciliation and Report

45 Days Before

Department finalizes review  
of Fund

30 Days Before

Department will provide Fund  
with Closeout Packet

FFR is Due

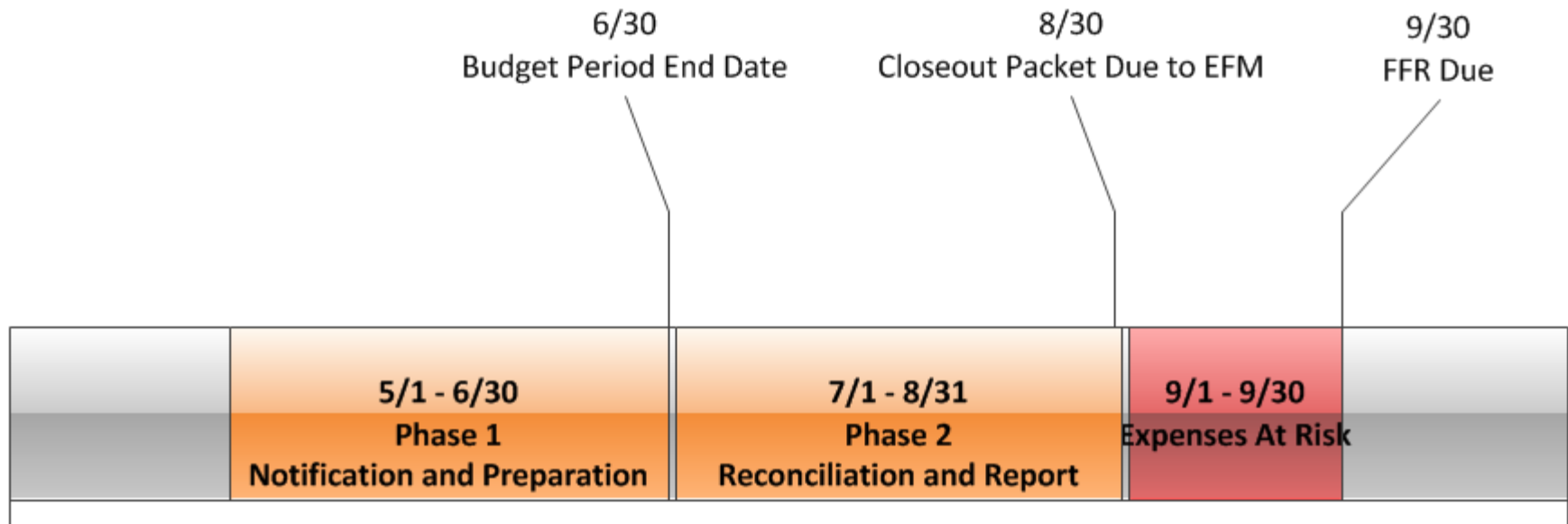
# Drivers for Closeout Phases

- Final financial reports/invoices are currently due 90 days after the Budget End Date for almost all direct federal awards
- Final financial reports/invoices are currently due 60 days after the Budget End Date for almost all pass-through federal awards

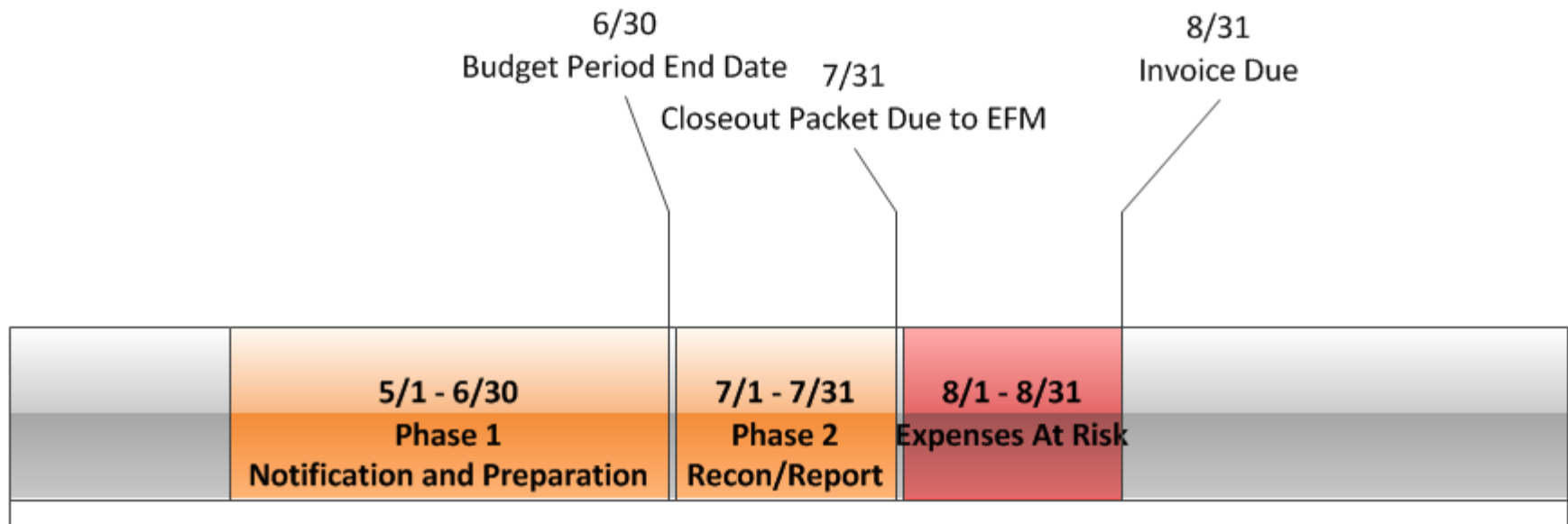
# Drivers for Closeout Phases (cont'd)

- Effective under the new subaccounting process, no reimbursements will be made on requests for payments more than 90 days after Budget End Date
  - <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-13-112.html>
- **Impact:** All expenditures must post in a timely manner to meet the above referenced deadlines for direct and pass-through federal awards in order to be reimbursed.

# Example of FFR Due 90 Days After



# Example of Invoice Due 60 Days After





# Avoiding Late Transactions

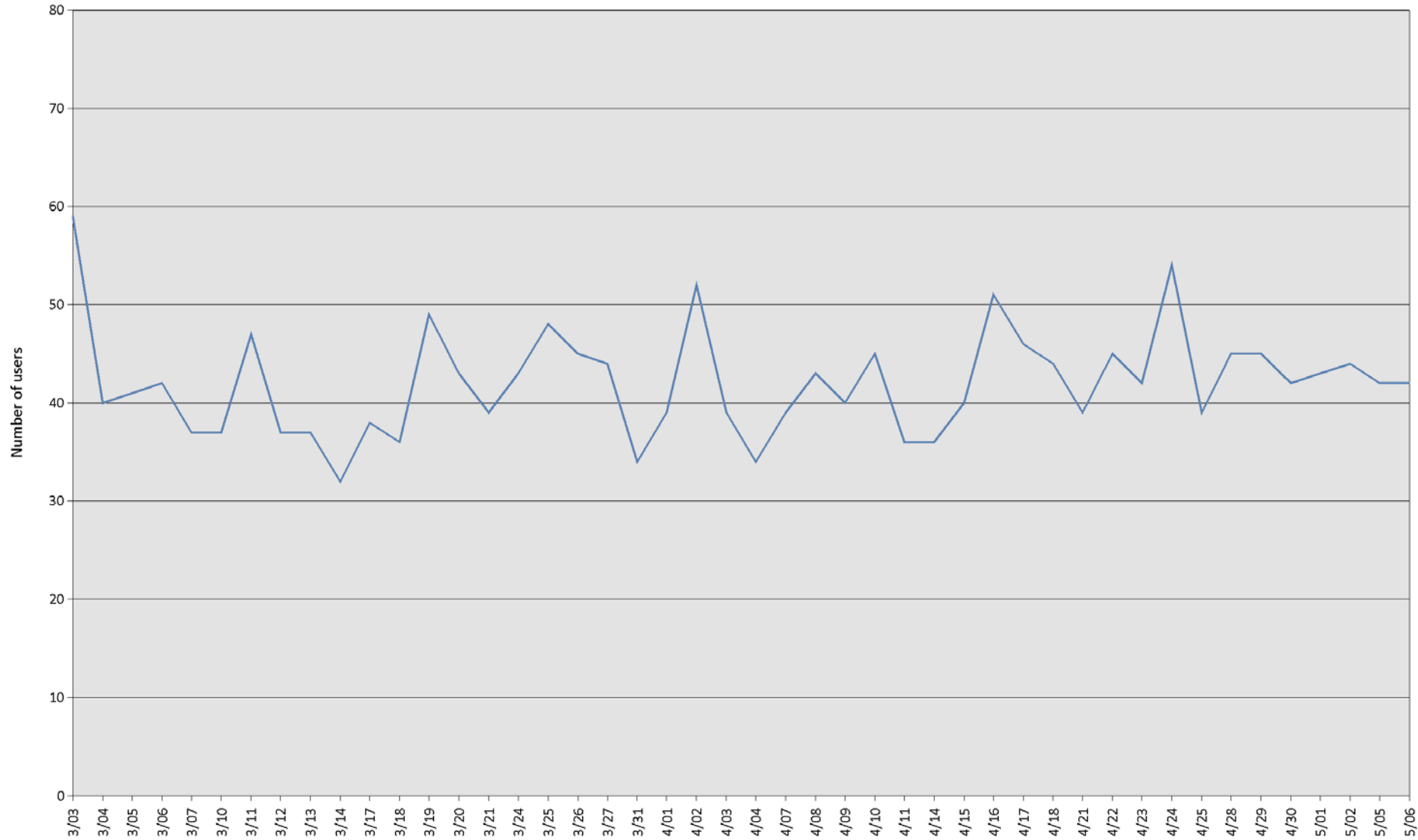
- Monthly expenditure reconciliation while a Fund is active is the best practice for avoiding out of period transactions
  - This allows the PI and Department to ensure that:
    - Expenses that should have hit are accurately reflected
    - Expenses that hit erroneously are moved in a timely manner
    - F&A expenses have been incurred correctly
- It is the responsibility of the PI and Department to ensure that expenses on a Fund match those reported to EFM and the FFR/invoice
  - Phase 2, representing the 30-60 day period after the Fund ends, is the appropriate time to make sure that any final expenses are applied to a Fund, and any reconciling or correcting entries are executed

# Currently Under Consideration

- EFM forming a working group, which will include department representatives, to discuss impact of hard deadlines on closeout process
- If Closeout Packet is not received by the due date, then UCLA is considering reporting off the ledger after EFM does a cursory review of the expenses
- If expenses are deemed questionable by EFM and appropriate and timely justification is not received, then the department will be expected to cover those expenses
- If expenses are posted or received after the contractual deadline for the final report/invoice, then the department or vendor will be expected to cover those expenses

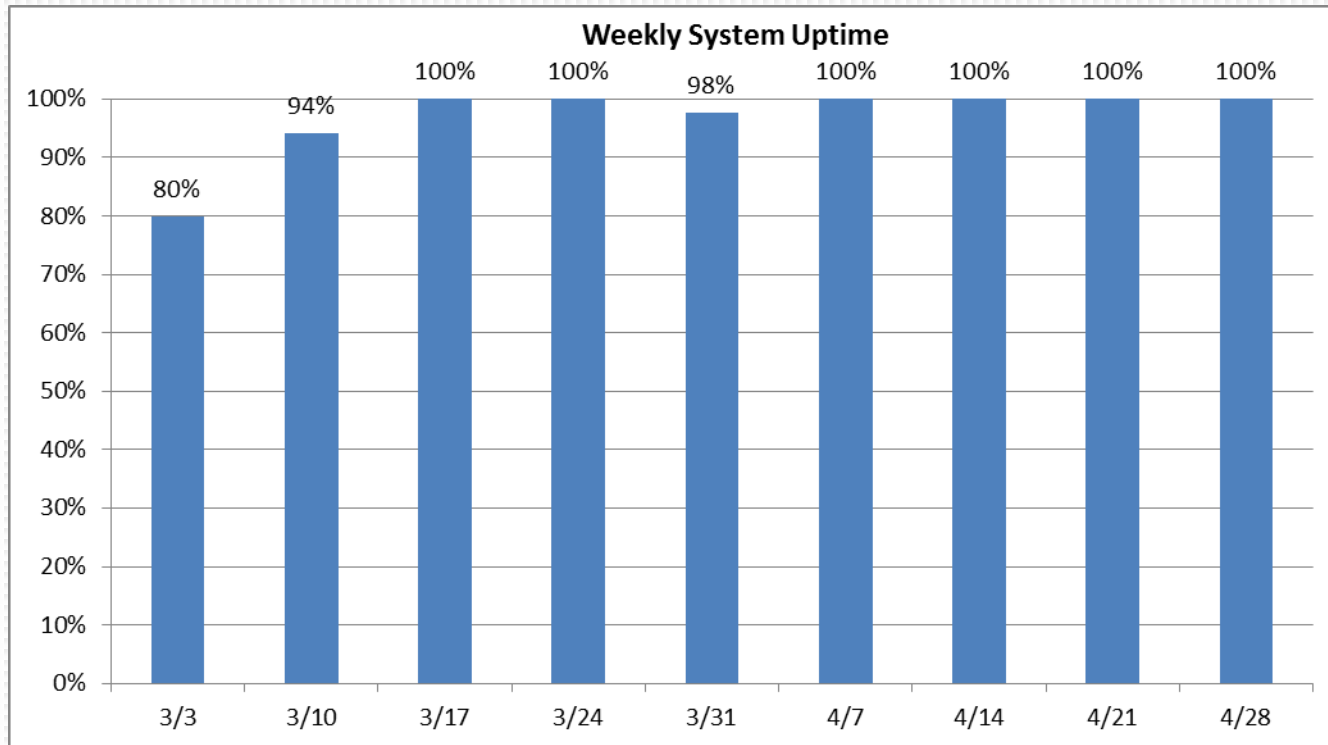
# PAMS Updates

# PAMS Daily Usage



# System Availability

- Current Availability: 7:30 AM – 6:00 PM, M-F
- System Uptime



# Highlights

- Successfully processed 4 Closeout Packets!
- Bugs and Enhancements
  - Submit to PAMS Help
  - Fixed 75 bugs since go-live
  - Current priority: Assignments and TIF
- PAMS Help
  - [PAMSHelp@research.ucla.edu](mailto:PAMSHelp@research.ucla.edu)
  - (310) 794-0008
- Quick guides:  
<http://ora.research.ucla.edu/EFM/Pages/PAMS/QuickGuide.aspx>