



UCLA

Extramural Fund Management

EFM Updates

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Agenda

- **DHHS Pooled to Subaccounting Transition Update**
- **Closeout Timeline**

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

Pooled Account vs. Subaccounts

Pooled Account:

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



Request made
 for all award
 under DHHS/
 NIH

Draws submitted in aggregate

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

Latest Update

- **COGR has been notified that the Department of Health and Human Services (HHS), Office of Grants Policy, has granted NIH an extension for implementing subaccounts.**
- **Effectively, this would represent a continuation of the current policy where new awards or competing continuations only are transitioned to subaccounts. This has been in effect since October 1, 2013.**
- **We expect that this extension will be for one more year and that all awards will be required to be transitioned to subaccounts beginning October 1, 2015.**

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

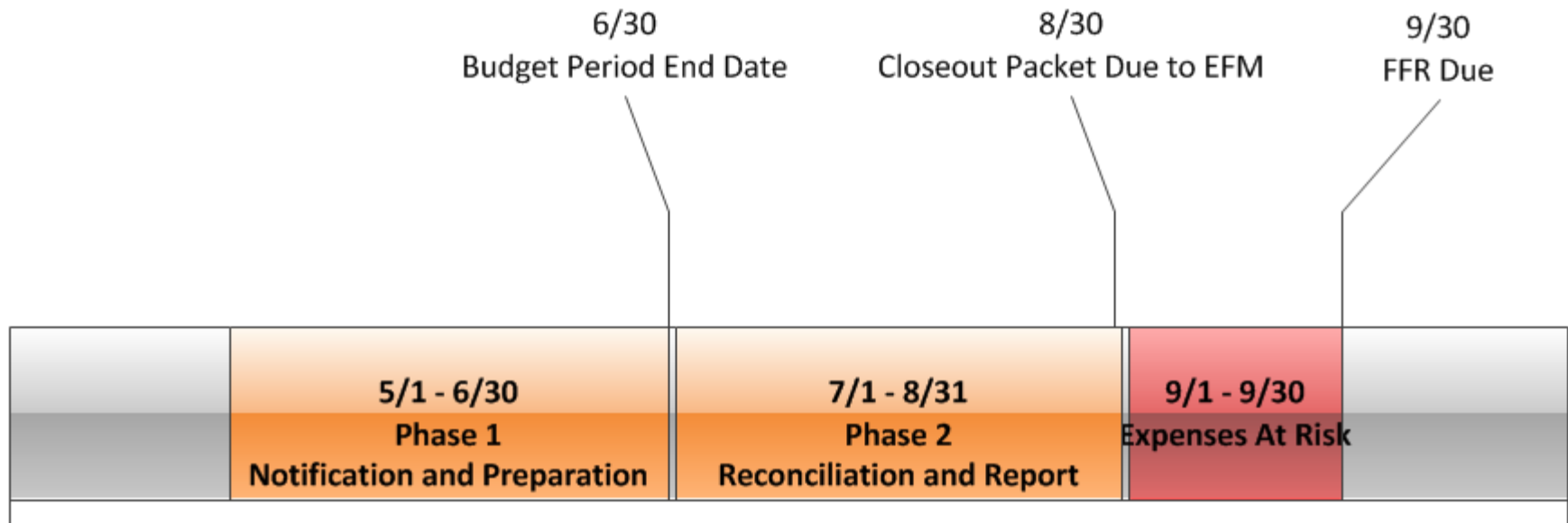
Department will provide Fund
with Closeout Packet

FFR is Due

Drivers for Closeout Phases

- 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

