



UCLA

Extramural Fund Management

Research Administrator's Forum
September 8, 2016

Today's Topics

- EFM Highlights of FY15-16
- New fund closeout procedure
- PAMS Update

EFM FY15-16 Highlights

Yoon Lee

FY15-16 Highlights

- **Total expenses for sponsored project funds for FY15-16: \$917,540,069**

	(\$ in millions)
Direct cost	\$736
Indirect cost (F&A)	\$182
Total expenses incurred for sponsored project funds	\$918

- **Total number of financial deliverables completed: 12,937**

	Count
Interim financial deliverables	10,663.00
Final financial deliverables	2,274.00
Total Number of financial deliverables completed	12,937.00

- **Total payment collected: \$976,328,214**

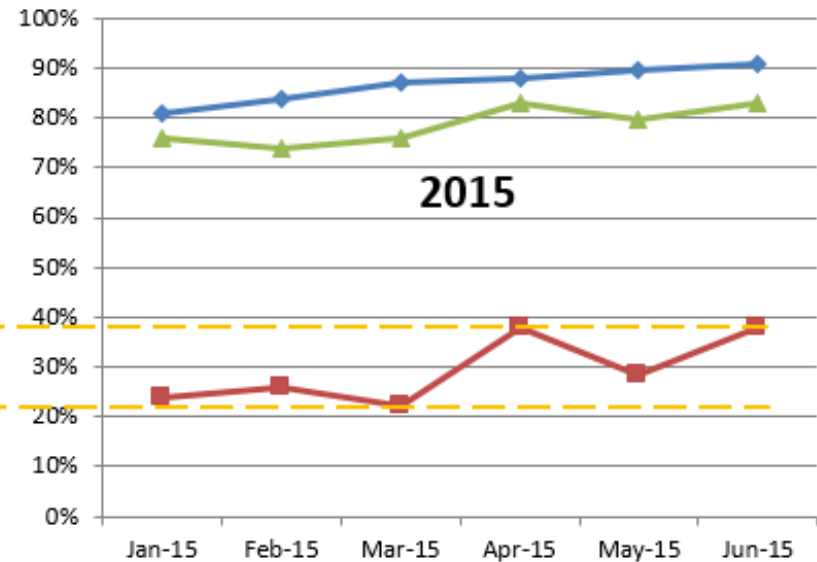
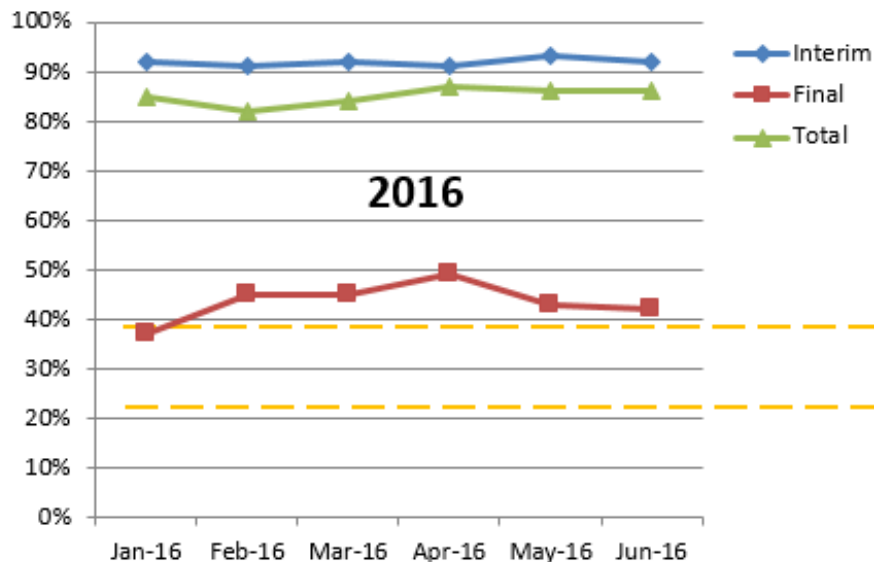
	(Count)	(\$ in millions)
Checks, wire, ACH	9,898.00	\$459
Cash draws on the letter of credit	866.00	\$517
Total payments collected		\$976

FY15-16 Highlights

- On-time submission rate of financial deliverables for FY15-16 was 82%

On-time submission	FY15-16	FY14-15	Increase
Interims	91%	86%	5%
Finals	42%	29%	13%
Overall	82%	76%	6%

- Implementation of the federal fund closeout procedure contributed to an increase of the on-time submission rate of final financial deliverables



FY15-16 Highlights

- Deployed PAMS to departments outside the pilot**

- We started deploying PAMS v.02 to campus in waves since April 2016.
 - As of June 30, 2016, in addition to the pilot users of 124, new 112 users were enrolled.

	# of Campus Departments	# of Campus Users
Pilot	73	124
Non-pilot	62	112
Total	135	236

- Tailored worklists, real time status of financial deliverables, and copies of deliverables are readily available for PAMS users.

FY15-16 Highlights

- Passed the single audit for FY14-15 without reportable finding
- Successfully transitioning to NIH subaccounts in PMS
- Managed 21,000 effort reports released with on-time certification rate of
 - 89% for Fall 2014 and Winter 2015 quarters
 - 90% for Spring 2015 and Summer 2015 quarters
- We constantly communicated with the departments various communication channels including outreaches and delivered trainings and updates
 - Visited more than 54 departments for FY15-16

	# of departments
Outreach completed in FY15-16	54
Outreach completed in FY14-15	99
Total for FY14-15 and FY15-16	153
Total # of departments with C&G funds	239
% of coverage	64%

- Issued EFM Newsletters, Hosted classes through LMS, Provided PAMS trainings

New Fund Closeout Procedure

Yoon Lee

Goals and Objectives

Goals:

- To continue to support research activities on campus by managing sponsored project funds in compliance with sponsors' and University's policies and guidelines and ensuring full and timely cost recovery

Background:

- Federal fund closeout procedure was issued in may 2015 in response to changes of financial reporting requirements in the Uniform Guidance and NIH sub-account cash draw requirements.
- Based on improvement of on-time submission of the federal finals, the federal fund closeout procedure will be modified and expanded to all sponsored project funds.

Objectives

- To develop and implement new fund closeout procedure with a target effective date of **1/01/2017**, including
 - Guidelines for timely financial closeout of awards.
 - Processes to submit the final financial deliverables when the closeout packet is not received on time.
 - Processes for revision of the financial deliverables.

Procedure Overview

At a high level, the new fund closeout procedure will be same as the federal fund closeout procedure.

- Reminder of closeout packet due date will be sent to the department.
- When a closeout packet is submitted to EFM on time, no change to the current practice.
- When a closeout packet is not submitted to EFM on time, EFM will proceed to prepare the final financial deliverables.
- EFM will start from expenses per the general ledger and exclude transactions that are considered questionable based on sponsor's and university's policies and guidelines in absence of proper documentation.
- EFM will inform the department of the final expenditure per EFM's review and ask for department's confirmation within 5 business days.
- When a response from the department is not timely or incomplete, EFM will proceed to submit the final financial deliverable based on EFM's review.
- The department will be financially responsible for expenses not included in the final due to absence of a closeout packet.

Exclusion of Expenses:

by EFM in absence of documentation

- The goal is to ensure accurate financial reporting and fiscal compliance while ensuring full recovery of allowable and allocable costs incurred for sponsored activities.
- EFM will exclude
 - unallowable expenses per sponsor's guidelines or award specific terms and conditions (e.g. Salary and associated benefit in excess of salary cap rate, foreign travel expenses, equipment, etc.)
 - expenses incurred outside the performance period.
 - undocumented questionable expenses.
- Applying the same restrictions of federal to non-federal may result in applying more restrictive rules than required by non-federal sponsors, adversely affecting recovery of costs incurred for the sponsored project.
- EFM will implement **"risk based approach"** by applying different standards in determining lists of expenses to exclude from the final invoice/report as appropriate by sponsor type:
 - Federal and federal pass through
 - All non-federal

Important Changes Are Coming Up

Changes to restrictions on object codes

- EFM reviewed restrictions on all object codes collaboratively working with General Accounting team and made changes as appropriate.
- Implementation of changes is planned to be completed before the end of the calendar year.

High risk transactions when undocumented for federal and federal pass through awards

- Under the new fund closeout procedure (targeted to be effective January 1, 2017), EFM will exclude “administrative salaries” and “equipment purchased late” when appropriate documentation cannot be obtained timely.

Administrative salaries

EFM will exclude undocumented administrative salaries charged on federal and federal pass through awards

- Administrative salaries on C&G funds for FY15-16:
 - \$24 millions of S&W charged with questionable admin job titles
 - 1,718 distinctive employee's S&W made \$24 millions
 - **\$11 millions (47%)** on federal funds
 - **\$2.6 millions (10.7%)** on federal pass through funds

- Commonly used administrative job titles requiring documentation to be claimed as direct costs for the federal and federal pass through awards include:
 - Assistant I, II, III, IV
 - Admin Specialist
 - Administrative analyst
 - Clerk, MSO, Assistant Director

Equipment

EFM will exclude equipment purchased late when documentation is not obtained timely for federal and federal pass through awards

- Total equipment expenses for all C&G funds for FY15-16: \$16,109,098 (592 transactions)
- \$1,003,377 (6% of total) were equipment purchases recorded for the last 90 days of the project period (50 transactions)

It was also noted that approximately \$1.5 million of equipment purchases were recorded to the general ledger after the project end date → will be excluded

- \$1,482,210 (9% of total) were expenses recorded after the project period end date (45 transactions)

Next Steps

- EFM will continue to communicate update on the new fund closeout procedure at upcoming RAFs and via other communication channels including EFM newsletter, ORA listserv, etc.
 - Present overview and highlights of the new fund closeout procedure
 - Present changes to object code restrictions
 - The new fund closeout procedure will be available on EFM website when finalized
- Any ideas for the new fund closeout procedure are welcome and appreciated.
 - Feel free to share your ideas with any member of EFM

PAMS v.2 Deployment

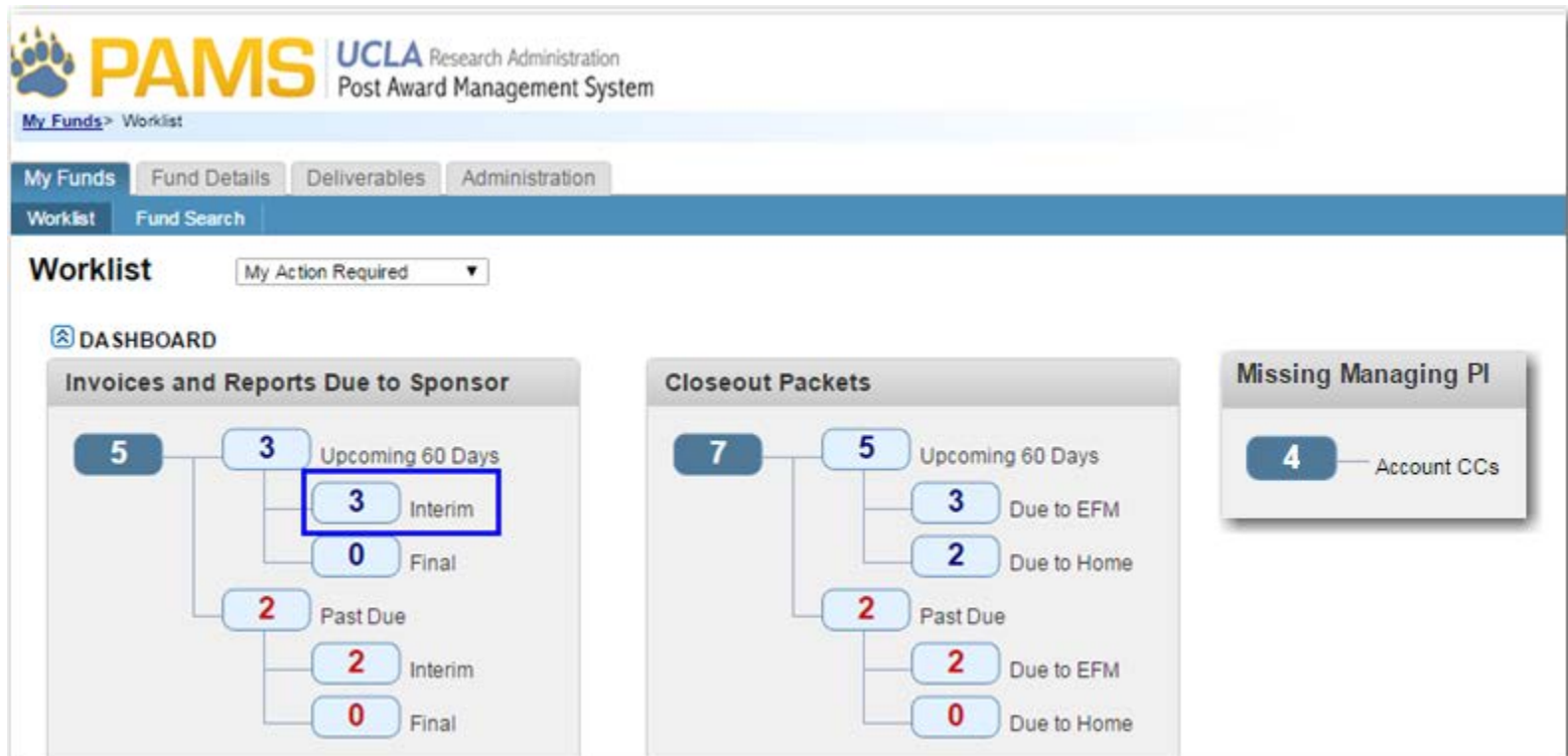
Jennifer Aguilar

Waves 1-3 Department Enrollment

Organization	Depts.	Organization	Depts.
Letters and Science	76	Education and Info Studies	2
David Geffen School of Medicine	74	Anderson School of Management	1
International Institute	16	Basic Biomedical Sciences	1
Henry Samueli School of Engineering and Applied Science	14	Broad Stem Cell Research Center	1
School of Arts & Architecture	12	Medical Group	1
Fielding School of Public Health	9	School of Nursing	1
Luskin School of Public Affairs	9	Semel Institute	1
Institute of American Cultures	6	VC Student Affairs	1
University Library	5	Vice Chancellor/Chief Financial Officer	1
School of Law	3	Vice Provost – Grad. Education	1
California Nanosystems Institute	2		
Total			237
Total Number of Depts. with C&G Awards			293
Enrollment (%)			81%

Pending Department Action

- Financial deliverable status indicates departmental assistance is needed to complete invoice/financial report
- Will appear in worklist under “Invoices and Reports Due to Sponsor”



PAMS | UCLA Research Administration
Post Award Management System

My Funds > Worklist

My Funds | Fund Details | Deliverables | Administration

Worklist | Fund Search


Worklist My Action Required

DASHBOARD

Section	Category	Count
Invoices and Reports Due to Sponsor	Upcoming 60 Days	5 (Total)
		3 (Interim)
		0 (Final)
	Past Due	2 (Total)
		2 (Interim)
		0 (Final)
Closeout Packets	Upcoming 60 Days	7 (Total)
		5 (Total)
		3 (Due to EFM)
	Past Due	2 (Total)
		2 (Due to EFM)
0 (Due to Home)		
Missing Managing PI	Account CCs	4

Pending Department Action

- Comments reference documents needed to submit the invoice/financial report by the sponsor's deadline
- Upon EFM's receipt of complete and accurate documents, financial deliverable will be removed from the department worklist

Due Date	Category	Status	Update Date	Deliverable	Edit Status
05/11/2017	Internal Closing	Deliverable Not Started			<input type="button" value="Edit"/>
01/31/2017	Invoice Milestone	Deliverable Not Started			<input type="button" value="Edit"/>
10/31/2016	Invoice Milestone	Deliverable Not Started			<input type="button" value="Edit"/>
07/31/2016	Invoice Milestone	Pending Department Action			<input type="button" value="Edit"/>

User Comments	Status Updates
08/31/2016 - invoice requires completed time sheets to be submitted with invoice. Emailed department for time sheet form	Pending Department Action
Deliverable Created	Deliverable Created

Missing Managing PI

- Information from the OASIS Account/Cost Center table is used to create closeout packets in PAMS
- To update the Managing Investigator field, contact General Accounting or PAMS Help

```

UCLA-AIS                *** ACCOUNT/CC TABLE ***                FSM0672
ACTION: B      TABLE: AC  +                LOCATION: 4
ACCOUNT/CC: 11111 AA                LAST UPDATE: 11/01/05
-----
ACCOUNT/CC TITLE: ATHLETICS / BRUIN
DEPARTMENT: 0001      ATHLETICS
FUNCTION: 03      RESEARCH
PROGRAM:
MANAGING INVESTIGATOR: +
ARC:                UAS/DISCIPLINE:                CAPITALIZATION:  _  SAU:  _
  
```

Managing Investigator is blank

Missing Managing PI

- Account/cost centers missing Managing PI appear on Worklist dashboard

- Report available via Fund Search



My Funds > Fund Search

My Funds Fund Details Deliverables Administration
Worklist Fund Search

Search For Funds

FILTERS

From Due Date: 09/01/2016 To Due Date: 09/30/2016

Select data to download:

- Deliverables Report of completed and outstanding Invoices and Financial Reports due to sponsor.
- Closeout Packets Report of completed and outstanding Closeout Packets that are due.
- Missing Managing PI

These results indicate that the following Account and Cost Center combinations have a blank Managing Investigator field in the AC table in OASIS. When the Managing Investigator is blank, PAMS cannot create a Closeout Packet. Please take the following corrective actions:

 - If there is one PI associated with the combination please reach out to General Accounting to have this updated in the AC table. Once this is completed PAMS will create the Closeout Packet overnight.
 - If there is no PI or there are multiple PIs associated with the combination please reach out to PAMSHelp@research.ucla.edu to have the Process COP Option for this fund changed to "Upload RAPID COP Through Portal".

Download Data in Excel



My Funds > Worklist

My Funds Fund Details Deliverables Administration
Worklist Fund Search

Worklist My Action Required

DASHBOARD

Invoices and Reports Due to Sponsor



Closeout Packets



Missing Managing PI

4 Account CCs

Training

- 7 in-person training sessions conducted (~25-30 participants/session)
- Upcoming training in Kinross 210:
 - Monday, September 12th 9:00am-11:00am
 - Tuesday, September 20th 1:00pm-3:00pm
- Online Training and Quick Guides: www.efm.ucla.edu
 - Video tutorials: New videos added frequently
 - How to Complete the PAMS Access Form (available now)
 - Sign On and Worklist (available now)
 - Invoices and Reports Due to Sponsor Dashboard (**New!**)
 - Deliverables (**New!**)
 - Closeout Packets Dashboard (coming soon)

PAMS Support

- Monday through Friday, 8:00am-5:00pm
- PAMShelp@research.ucla.edu, (310) 794-0008
- FAQ's: <http://ora.research.ucla.edu/EFM/Pages/PAMS/FAQ.aspx>

Your feedback is welcomed!

Contact information

EFM Website

www.efm.ucla.edu

Yoon Lee

X40375

yoon.lee@research.ucla.edu

Jennifer Aguilar

X42846

JAguilar@research.ucla.edu

PAMS Help

x40008

PAMSHelp@research.ucla.edu

Questions?

