



# Extramural Fund Management

---

October 11, 2018

# Agenda

---

- **Composite Benefit Rates and Unallowable Benefit Expenses in NRSA Grants**
- **UCPath Distribution of Payroll Expenditure Report**
- **New Version of RAPID Tool for UCPath**
- **Next Release of Effort Reports**

# **Composite Benefit Rates and Unallowable Benefit Expenses in NRSA Grants**

# Unallowable Benefit Expenses in NRSA Grants

NIH Grant Policy Statement, 11. RUTH L. KIRSCHSTEIN NATIONAL RESEARCH SERVICE AWARDS

- **11.2 INDIVIDUAL FELLOWSHIPS / 11.2.9.7 Employee Benefits**

Since Kirschstein-NRSA fellowships are not provided as a condition of employment with either the Federal government or the sponsoring institution, institutions may not seek funds, or charge individual fellowship awards, for costs that normally would be associated with employee benefits (for example, FICA, workman's compensation, life insurance, union dues, and unemployment insurance). Concerning union dues or other similar costs otherwise paid personally by the fellow; if a fellow requests the institution deduct such a cost from the stipend amount, the institution can provide the fellow such a service. However, in no case can such a deduction from the stipend be made automatically without the approval of the fellow.

- **11.3 INSTITUTIONAL RESEARCH TRAINING GRANTS / 11.3.8.7 Employee Benefits**

Because Kirschstein-NRSA awards are not provided as a condition of employment with either the Federal government or the recipient, it is inappropriate and unallowable for organizations to seek funds, or to charge Kirschstein-NRSA institutional research training grants, for costs that normally would be associated with employee benefits (for example, FICA, workers compensation, life insurance, union dues, and unemployment insurance). Concerning union dues or other similar costs otherwise paid personally by the trainee, if a trainee requests the institution deduct such a cost from the stipend amount, the institution can provide the trainee such a service. However, in no case can such a deduction from the stipend be made automatically without the approval of the trainee.

# Unallowable Benefit Expenses in NRSA Grants

What was shared at RAF in August, 2018 with correction

- **Benefit expense will be charged as a lump sum based on the Composite Benefit Rate (CBR) for each employee group.**
- **CBR includes benefit expenses not allowed by NIH Grant Policy for NRSA grants and actual costs of different types of benefits are not available.**

- **How can we ensure not to charge unallowable expenses to NRSA grants?**

- CBR is assessed only when salaries are paid to employees.
- Trainees/Fellows receive stipends (not salaries) on NRSA grants.

- No benefit is assessed to NRSA grants.
- No risk of charging unallowable benefit expenses to NRSA grants.
- Two training grant worksheets in the RAPID COP will be discontinued.
  - Training Grant – Postdoc Allowable/Unallowable Benefits.
  - Training Grant Benefits.

**INCORRECT:**  
 Stipend is processed in UCPATH and CBR is assessed not only to salaries but to stipends.

**INCORRECT:**

- CBR will be charged to NRSA Grants.
- Unallowable benefits need to be removed.
- Training grant worksheets in the RAPID COP will need to be developed.

# Unallowable Benefit Expenses in NRSA Grants

The Process for benefits processed in UCPath with CBR

- **Actual costs of unallowable benefit expenses are not available in UCPath; however, breakdowns of costs of different types of benefits included in the base for CBR rate development are available.**
- **New training grant worksheets (to be included in the new version of the RAPID tool) will be developed to facilitate segregation of allowable expenses and unallowable expenses based on the percentage of each type of benefit included in the CBR rate.**
- **Department fund manager reviews accuracy and submits them to EFM as a part of a closeout packet.**
- **Department works with the central Payroll office to transfer off unallowable expenses from the grant fund via financial journal entries.**



# Unallowable Benefit Expenses in NRSA Grants

The Process for benefits processed in PPS (prior to CBR)

- Worksheet in the RAPID COP [PAYROLL: Training Grant– Allowable/Unallowable benefits]**

- The worksheet segregates allowable expenses and unallowable expenses based on object codes by person in two tables.
- Department fund manager reviews accuracy and submits it to EFM as a part of a closeout packet.
- Department works with the central Payroll office to transfer off unallowable expenses from the grant fund via financial journal entries.

Allowable Benefits				
Paid/Lien	Total	Joe Bruin	Josephine Bruin	Brown Bear
Paid	<b>4,457.32</b>			4,457.32
Lien	<b>5,017.62</b>	1,578.24	0.00	3,439.38
Total Allowables	<b>9,474.94</b>	1,578.24	0.00	7,896.70

NIH PSBP Unallowable Charges				
Paid + Lien	Total	Joe Bruin	Josephine Bruin	Brown Bear
Work Comp (8501)	<b>1441.79</b>	375.92	425.89	639.98
Life Ins. (8751)	<b>52.25</b>	9.15	0	43.1
Disability (8741)	<b>166.6</b>	29.4	0	137.2
Total Unallowables	<b>1660.64</b>	414.47	425.89	820.28

Grand Total	<b>11,135.58</b>	1,992.71	425.89	8,716.98
-------------	------------------	----------	--------	----------

# Unallowable Benefit Expenses in NRSA Grants

The Current Status of Development of Training Grant Worksheet

- **The need to develop training grant worksheet(s) in the RAPID closeout packet came to the light earlier this week.**
- **CFS will provide the detailed breakdowns of CBR rates soon in October.**
- **EFM and ORIS will start designing the worksheet(s) and test them as soon as possible. Target completion date will be determined considering the followings:**
  - These worksheets will be needed to close grants with the budget end date in September in 2018 or later.
  - New version of RAPID tool including new worksheets needs to be available for the department in November in 2018 to prepare a closeout packet to submit to EFM on time.



# **UCPath**

# **Distribution of Payroll Expenditure Report**

# Distribution of Payroll Expenditure Report

How to Navigate to Locate a Report



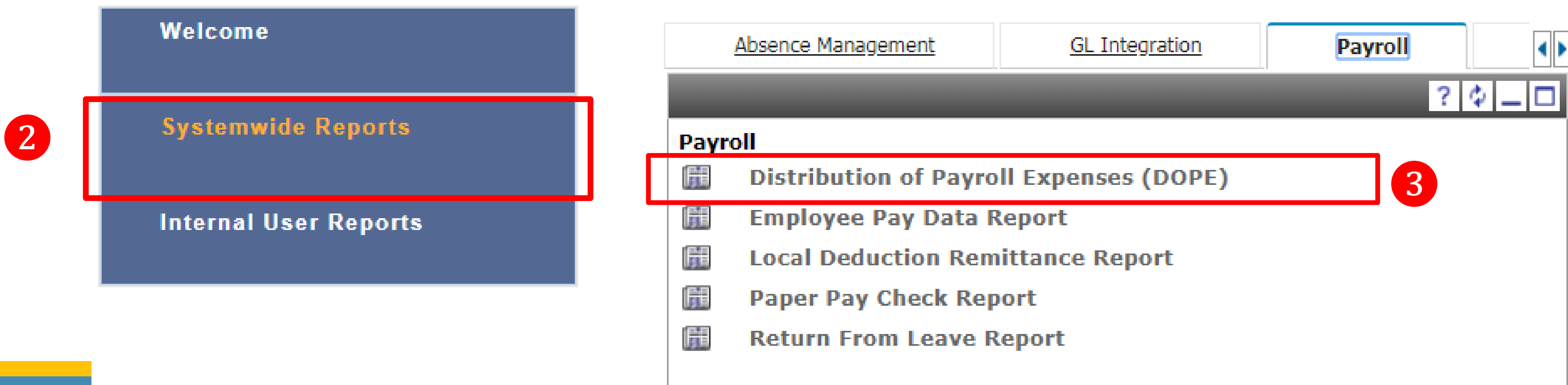
UCLA Campus Data Warehouse

YUNCHONG | [Log Off](#) | [Getting Started](#) | [Search Box]

Subject Area Administration | My Folders | **UCPath Reports** | Personnel and Payroll Reporting | Budget Reporting

1

## UCPath Reporting



Welcome

**Systemwide Reports**

Internal User Reports

Absence Management | GL Integration | **Payroll**

**Payroll**

- Distribution of Payroll Expenses (DOPE)**
- Employee Pay Data Report
- Local Deduction Remittance Report
- Paper Pay Check Report
- Return From Leave Report

2

3

# Distribution of Payroll Expenditure Report

## The Current Status

- **Report is available in Campus Data Warehouse; however, it currently does not display complete data yet and some data in the report have been identified to be inaccurate.**
- **UCPath reporting team is currently fixing various issues identified, including but not limited to the followings:**
  - CBR and Leave Assessment columns do not have the data.
  - Pay rate and earnings for funds with salary cap appear to be inaccurate.
- **For interim invoices or financial reports for the period including September 2018, which require the payroll detail reports as supporting documentation,**
  - UCPath payroll report is not ready to be used.
  - Employee sum report in the RAPID closeout tool needs to be used.
    - It also has a few issues that have not been fully resolved yet but displays all data at least. EFM will manually correct the report as needed.

# **New Version of RAPID Tool for UCPath**

# New Version of RAPID Tool for UCPath

The current Status

- Payroll related reports in the RAPID tool:

All In Scope		
<ul style="list-style-type: none"> <li>• Payroll After Fund End Date</li> <li>• Employee Sum</li> </ul>	<ul style="list-style-type: none"> <li>• Admin Salary</li> <li>• ERS Detail Reports</li> </ul>	<ul style="list-style-type: none"> <li>• Training Grant – Postdoc Allowable/Unallowable Benefits</li> <li>• Training Grant Benefits</li> </ul>

- Training grant worksheets will need to be developed.
- All other reports in the new version of RAPID tool are under testing.
  - Testing progress has been impacted by delays in UCPath data conversion and conversion/reporting issues.
  - Identified issues are in the process of being fixed.
- The new version of RAPID tool will be released to campus as soon as ready understanding that it will be needed for the department to prepare a closeout packet for funds expired in September 2018 or later.
- The new version of RAPID tool (Incomplete version) is available for EFM. For interim invoices and financial reports that need to accompany payroll detail reports, EFM will prepare payroll reports for the department.

# New Version of RAPID Tool for UCPath

New version will include two sets of payroll related reports

<i><b>RAPID Project Quick Wins</b></i>	
Closeout Reports	ARRA, ERS, Billing & A/R Reports
Pre-Closeout Checklist (Recommended 2 months prior to fund end date) Smart Closeout Tool Summary - By Sub Expenses - Unallowable and Warning Object Codes Expenses - After End Date Remaining Encumbrances F&A Reconciliation Link Subawards/Subcontracts/Subgrants 1198XX (Intercampus/Carryforward/STIP)	ARRA Linked Accounts by Hierarchy Code ARRA FTE Report
Training Grant -Trainee Expense Worksheet Training Grant – Postdoc Allowable/Unallowable Benefits Training Grant Benefits	ERS Detail report (11/12 Academics and Non Academics) ERS Detail report (9/12 Academics)
Detail - Closed Detail - Open Detail - All Financial Reporting Application TOF Zero Out Accounts/Subs	Billing & Accounts Receivable
Detail - After Closeout	Financial Reporting and Invoicing Tool
Payroll After Fund End Date Employee Sum Admin Salary	UCPATH Employee Sum UCPATH Admin Salary UCPATH Payroll After Fund End Date UCPATH ERS Detail Report (11/12 Academic and Non Academics) UCPATH ERS Detail Report (9/12 Academics)
Detail - Closed Warning and Unallowable Expenses Detail Equipment – Within 90 days of Expiration	Training grant worksheets will be added

Payroll reports  
 pulling data from PPS

Payroll reports  
 pulling data from UCPath



# Next Release of Effort Reports

# Next Release of Effort Reports

## The Current Status

- **Testing of effort reports has been delayed due to composition of test data, delay in data conversion, and defects of I-129 (Interface which processes data from UCPath labor ledger to Effort Reporting System).**
- **A number of issues identified so far are due to either data conversion issues or defects of I-129.**
- **Payroll data and effort reports for Summer 2018 became available in the testing environment at 10pm, October 10, 2018. In-depth testing has begun today, October 11, 2018.**
- **Release of Spring and Summer 2018 effort reports will be delayed until thorough testing of effort reports is completed and major defects are addressed.**

# Any Questions?

## Contact Information

### EFM Website

<http://ora.research.ucla.edu/efm/>

### Yoon Lee

Phone: X40375

Email: [yon.lee@research.ucla.edu](mailto:yon.lee@research.ucla.edu)