

**UCLA** Research Administration

# Extramural Fund Management

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September 12, 2019

# Agenda

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- **Ascend: Preparing for Data Conversion**
- **UCPath updates**
- **ERS update**

# Ascend: Preparing Data for Conversion

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# Data Conversion: Overview

- **Sponsored Project Data conversion scope.**
  - Funds open in the Financial system as of June 30, 2021 (Closed flag = N in the FN table).
  - Funds closed but connected to the same sponsored award as one of open funds. These are MFNOA cases.
- **All individual expense transactions on these funds will be converted to the PPM in Oracle.**
  - To facilitate review and necessary adjustments for invoicing, financial reporting and closeout in one new system.
- **What if revision of the financial deliverable is necessary for the fund closed in the current financial system after Oracle go-live?**
  - Our current plan is to have a process in place to perform ad-hoc conversion of all costs for these scenarios.

# Data Conversion: Population

- **Conversion of sponsored project funds involves significant volume and complexity.**
  - Following expense data conversion, labor intensive and complex cutover steps are required to correctly capture the total invoiced amount and outstanding payment.
- **Funds reviewed for conversion for CRP3 (July-August 2019)**
  - Total number of open funds as of May 31,2019: 7,487
  - Total number of expense transactions: over \$7 million lines

Sponsored project period ending in	Number of funds
2010 or prior years	40
2011 ~ 2015	491
2016	220
2017	388
2018	860
2019	2,710
2020 or later	2,778
<b>Total number of funds</b>	<b>7,487</b>



1,999 funds  
Most of these funds could have been closed by May 31, 2019



7,487 → 5,488 funds  
Timely closeout can reduce conversion volume by **27%**

# Data Conversion: Goal

- **“Complete” and “Accurate”:** To achieve this goal, it is critical to
  - Reduce the volume of funds for conversion only for necessary population.
  - Record the data in a consistent manner.
- **Reduce the Volume:**
  - Close (Y/N) all funds expired 12/31/2019 or prior by 6/30/2020 and stay current.
  - Target MFNOA first: If one expired fund is open in FS for the year 5 for the 5 year award, 4 closed funds need to be converted with 1 open fund to close the sponsored award properly.
  - EFM has reached out to Dean’s offices at School of Medicine, School of Engineering, and College of Letters and Science to seek for campus leadership’s support.
- **Record the data in a consistent manner:**
  - A number of areas EFM will bring campus’ attention to at future RAFs.
  - Starting with “Multiple Payment Basis” today.

# Reduce the Volume: Next Steps

Closing expired funds

- **Review expired funds you manage and take actions to close them.**
  - Does the total expense in general ledger match to the final expenditure reported to the sponsor?
    - If not, reconcile and contact your EFM accountant.
  - Does the expired fund have unallowable and/or inapplicable expenses that were excluded from final expenditure reported to the sponsor?
    - Transfer those expenses off from the fund and contact your EFM accountant.
  - Does the expired fund have encumbrance?
    - Take actions to clear encumbrance and contact your EFM accountant.
  - Does the expired fund have a cost overrun?
    - Provide unrestricted FAU to your EFM accountant.
  - Does the expired fund have the balance eligible for transfer under policy 913?
    - Submit documents required by policy 913 to your EFM accountant.
  - Does the fund have outstanding accounts receivable?
    - If you are unaware of the status of payment collection, contact your EFM accountant.



# Types of Payment Basis

- Most awards have one type of following payment bases.

Payment Basis	Definition	Invoicing
Cost Reimbursement	Payment and Revenue is based on actual cost incurred.	Invoice amount is based on the expenses that have been posted to the ledger.
Firm Fixed-Price	Payment and Revenue is based on a fixed specified amount, regardless of cost incurred.	Invoice amount is based on fixed specified amount, typically milestones.
Firm Fixed-Rate	Payment and Revenue is based on the number of units performed X fixed rate, regardless of cost incurred.	Invoice amount is based on number of units performed X fixed rate, typically patients seen in Clinical Trial.

- There are cases where an award can have more than one payment basis.



# Types of Payment Basis

Payment Basis in Award Snapshot



## University of California, Los Angeles Award Snapshot

### Section I: Award Summary

Principal Investigator:  
Sponsor:  
Administering Unit:  
Project Title:

Fund Number:  
Sponsor Award Number:  
Prime Sponsor:

Current Budget Period:  
Project Period:

Current Action:  
Funds Awarded this Action:  
Total Funds Awarded to Date:

- See Section VII for Other Investigators
- For a History of Actions on this award, refer to the Award Snapshot Attachment

### Section II: Special Attention Needed

1. This award is subject to [UCLA Policy 913](#). An earned, unexpended balance remaining 90 days after the expiration of the award may be transferred to a central fund for use by the Principal Investigator through his or her school.
2. This award is subject to a sponsor salary cap limitation.
3. Review the Award Snapshot Attachment and the Award document for additional terms and conditions.

### Section III: Award Demographics

Sponsor Award Number:

UCLA PATS Number:

Proposal Type: Modification/Amendment

Award Type: Subgrant

Program Type: CT Government Non-Profit

Special Program Type: Not applicable

Award Status: Awarded/Fully Executed

Location: On Site

Payment Basis: Cost Reimbursable, Firm Fixed Price

Special Payment Type: None

“How do you currently manage Awards with multiple payment basis?”

- **Challenges when one expense account-cost center is used to record expenses for multiple payment basis:**
  - Lack of transparency in financial status of the fund.
    - For example, a cost overrun on the cost reimbursable budget is not apparent if a high unexpended balance is available on the fixed rate portion.
  - Review of all expenses transaction lines is required to identify.
    - Expenses for cost reimbursable invoicing.
    - Expenses to confirm unexpended balance for transfer in accordance with policy 913.
  - Manual review and reconciliation leads to a delay in issuing an invoice and closing the fund.
- **Best practice:**
  - More than one expense account-cost center should be linked to the fund to segregate budget and expenses for different payment basis.
- **For data conversion to Oracle:**
  - Separate expense account-cost center for each type of payment basis is required.
  - Otherwise, invoicing will be inaccurate and revenue will not be recognized correctly.

## Review and Reconcile

- **For existing Awards:**
  - Identify Awards that have Multiple Payment Basis.
  - Ensure this population of Awards have an Account-Cost Center linked per each type of Payment Basis.
  - Upon identification of Awards with Multiple Payment Basis with only one Account-Cost center linked, contact your EFM Accountant to link the necessary Account-Cost center.
- **For future Awards:**
  - Review your Award Snapshot and Fund and Account-Cost center set up in Financial system to ensure Multiple Payment Basis are tracked accordingly.

# UCPath Updates

Will Murdoch

# UCPath Updates

## LA County Requirement

- **What is the current status of UCPath issues?**
  - Roughly 25 outstanding issues reported to UCPath Center by various UC campuses that are in queue for resolution as of September 2019
    - Includes both C&G-impacting issues and non-C&G issues
  - Roughly 9 issues resolved by UCPC since July 2019
- **What is being done to address outstanding UCPath issues?**
  - Weekly meetings with the workgroup formed to address these issues with support from AVC Marcia Smith (ORA), AVC/Controller Allison Baird-James (CFS), and Executive Director Omar Noorzai (BTO).
    - 12+ people from the UCLA UCPath Central Resource Unit (UCPath CRU), CFS (General Accounting), BTO, and ORA (EFM) are participating.
  - Bi-weekly calls with UC Controllers and UCPath Center in Riverside to discuss and prioritize issues across UC campuses.

# UCPath Updates

## Recently Resolved Issues

Recently Resolved Issue*	Current Status / Next Steps
GAEL incorrectly charged	<ul style="list-style-type: none"> <li>• <b>Resolved.</b> SQL delete was done in UCPath to remove transactions from Labor Ledger. Corresponding journal entry was done by CFS to remove transactions from GL.</li> <li>• Departments will be contacted if revision is required for previously submitted financial deliverable</li> </ul>
Duplicate Direct Retros	<ul style="list-style-type: none"> <li>• <b>Resolved.</b> SQL delete was done in UCPath to remove transactions from Labor Ledger. Corresponding journal entry was done by CFS to remove transactions from GL.</li> <li>• Department will be contacted if revision is required for previously submitted financial deliverable</li> </ul>
Direct Retros blocked for MCOP employees when VAC offset present	<ul style="list-style-type: none"> <li>• <b>Resolved.</b> Departments now able to process Direct Retros for MCOP employees</li> </ul>
Direct Retro with Department Change	<ul style="list-style-type: none"> <li>• <b>Resolved.</b> Departments now able to process Direct Retros for employees with department change</li> </ul>

\*List is not comprehensive of all issues resolved by UCPath Center or internally at UCLA



# UCPath Updates

## Key Outstanding Issues

Outstanding Issue	Issue Description	Current Status / Next Steps
Exception Earn Codes (e.g., VAC, SKL) for employees with MCOPs are being applied to only 1 FAU	Exception Earn Codes are not being distributed amongst all FAUs for an employee, instead they are applied to 1 FAU	<ul style="list-style-type: none"> <li>• Issue has been fixed in UCPath for new Exceptions going forward as of July 2019. Historical data cleanup still needs to occur</li> <li>• UCLA CRU reviewing all impacted funds and will communicate cleanup effort to campus</li> </ul>
Exception Earn Codes (e.g., VAC, SKL) Reported in Arrears vs. Funding Change	In UCPath exceptions are recorded to the current FAU instead of the original FAU where exception was taken. This results in the exception distributing to a wrong FAU if a funding source changed between when the exception was taken and when it was posted.	<ul style="list-style-type: none"> <li>• Issue is still ongoing and in queue for UCPC to resolve.</li> <li>• Marked high priority by multiple UC campuses</li> <li>• UCLA CRU reviewing all impacted funds and will communicate cleanup effort to campus</li> </ul>
Recall and Limited Employees Accruing Vacation (VLA)	Employee with Title Codes which should not accrue vacation are accruing vacation	<ul style="list-style-type: none"> <li>• Issue still ongoing and in queue for UCPC to resolve in September 2019</li> <li>• Marked high priority by multiple UC campuses</li> </ul>



# UCPath Updates

## Key Outstanding Issues

Outstanding Issue	Issue Description	Current Status / Next Steps
Inability to report benefits by person by earn date	Currently benefits are combined into one lump sum in Labor Ledger when different earn periods are included in a single pay period	<ul style="list-style-type: none"> <li>• Business Requirement Document currently under review by UC Controllers to initiate system redesign process</li> <li>• Marked high priority by multiple UC campuses</li> </ul>
Benefit Cost Transfer (BCT)	Benefit Cost Transfer (BCT) functionality is not yet available in UCPath	<ul style="list-style-type: none"> <li>• BCT functionality pending release in UCPath</li> <li>• In the intermediate, please follow guidance from CRU newsletter sent 8/26/19 – Volume 1 Issue 7</li> </ul>
MCOP worksheet not enforcing C&G restriction for salary OTC	C&G funds should not be used for salary OTC portion, but MCOP only restricts federal funds	<ul style="list-style-type: none"> <li>• In queue for UCPC to resolve in September 2019</li> <li>• Departments should not be using any C&amp;G funds for OTC portion of salary in the meantime</li> </ul>

# UCPath Updates

## Key Outstanding Issues

Outstanding Issue	Issue Description	Current Status / Next Steps
Fund Effective Date in UCPath*	In certain cases, updates to the Fund Table in FS are creating Fund Effective Dates in UCPath that prevent users from entering funding distribution and/or processing Direct Retros	<ul style="list-style-type: none"> <li>Issue is being researched by UCLA CRU, ITS, and EFM</li> <li>If you become aware of a case related to effective dates in UCPath, report case to UCLA CRU and inform EFM Accountant</li> </ul>
High Risk Direct Retros	High Risk Direct Retros are not routing through EFM for approval in certain cases	<ul style="list-style-type: none"> <li>BCT functionality pending release in UCPath</li> <li>In the intermediate, please follow guidance from CRU newsletter sent 8/26/19 – Volume 1 Issue 7</li> </ul>

### \*Explanation of Fund Effective Date

- **Fund Effective Date:** date in UCPath that designates when a fund is active and available for use. Default Fund Effective Date is the Fund Begin Date in OASIS FS Table.
  - This is different from **Funding Effective Date:** date entered on Funding Entry Page in UCPath which represents the date that the Earnings Distribution will take effect.
- Issues occur when department is entering a **Funding Effective Date** that is earlier than **Fund Effective Date**.

# UCPath Updates

## Announcements

- **CRU Newsletter**
  - Effective Monday 9/16 ORA listserv will no longer be forwarding CRU Newsletter
  - Please sign up for the CRU newsletter here:
    - <https://www.centralresourceunit.ucla.edu/s/cru-newsletter>

# ERS Updates

Will Murdoch

# ERS Updates

## Recent Effort Report Release

- **The latest round of effort reports**
  - Released to campus on July 11, 2019
  - Deadline to certify: August 31, 2019
- **Periods released**
  - April to July 2018: 11/12 Academics
  - April to July 2018: Non-Academics
  - March to July 2018: 9/12 Academics
- **Starting this release period, departments are required to certify effort reports for certain LA County awards that are subject to timesheet requirements**

# ERS Updates

## Current Certification Rate

- Current campus certification rate is **74% as of 9/11/19**
- All outstanding reports are now past due and need to be certified **ASAP**

Academic Year	Fall			Winter			Spring			Summer		
	Cert Rate	Cert #	Open #	Cert Rate	Cert #	Open #	Cert Rate	Cert #	Open #	Cert Rate	Cert #	Open #
2005-2006	N/A	N/A	N/A	N/A	N/A	N/A	100%	6683	0	100%	6984	0
2006-2007	100%	6112	0	100%	6050	0	100%	6195	0	100%	6575	0
2007-2008	100%	5828	0	100%	5872	0	100%	5997	0	100%	6498	0
2008-2009	100%	5830	0	100%	5877	0	100%	6128	0	100%	7394	0
2009-2010	100%	6434	0	100%	6681	0	100%	6899	0	100%	7798	0
2010-2011	99%	6573	3	100%	6621	0	99%	6772	1	99%	7081	2
2011-2012	99%	6211	2	99%	6278	6	99%	6273	4	99%	6606	1
2012-2013	99%	5773	3	99%	5843	3	99%	5814	1	99%	6117	4
2013-2014	99%	5372	2	99%	5335	3	99%	5503	2	99%	5897	5
2014-2015	99%	5265	2	99%	5340	3	99%	5343	7	99%	5859	6
2015-2016	99%	5223	4	99%	5265	4	99%	5388	4	99%	5694	10
2016-2017	99%	5118	12	99%	5174	12	99%	5229	48	98%	5727	71
2017-2018	97%	5058	131	97%	4990	139	74%	4635	1628	N/A	N/A	N/A

**Note:** Academic Year 2017 - 2018 Spring effort reports include a modified effort reporting period of: April to July 2018 for 11/12 Academics, April to July 2018 for Non-Academics, and March to July 2018 for 9/12 Academics

# ERS Updates

## General Reminders

- Please see ERS FAQs web page for helpful information related to effort reports:  
<http://efm.research.ucla.edu/ers-faq/>
- Principal Investigators (PIs) are required to include committed cost sharing when certifying effort reports.
- PIs must self-certify their own effort reports.
- Non-PI effort reports can be certified by either the PI, the employee, or an authorized certifier with first-hand knowledge of the employee's effort. Unless an effort report status is "Certified" the report is considered "Open" and requires review and certification.
- Effort reports with a "Not Required" status should be reviewed and verified to determine if effort or cost sharing should be reported.



# ERS Updates

## General Announcements

- **Next effort report release**
  - Next release is currently being scheduled and dates will be shared with campus soon
- **ERS Past Due and Open Effort Report Listserv**
  - Starting October 15<sup>th</sup> 2019, listserv will be automated to only include ERS Coordinators. Anyone who is not an ERS Coordinator will be removed
  - ERS Coordinators will be responsible for distributing listserv emails to appropriate individuals in department
  - This will allow streamlined process of listserv maintenance and eliminate need for ongoing manual requests and listserv updates
- **Next ERS Class scheduled and available for registration**
  - Session 1 (Lecture): Tues, Oct 22, 8:30 a.m. - 12:00 a.m.
  - Session 2 (Lab): Wed, Oct 23, 8:30 a.m. - 12:00 p.m. or 1:00p.m. - 4:30 p.m.

# Any Questions?

## Contact Information

### EFM Website

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

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