



Extramural Fund Management

May 14, 2020

Agenda

- **PAMS Report of Expired Funds to Close**
- **Fiscal Closing Update**

PAMS Report of Expired Funds to Close

Jennifer Iglesias

PAMS Report of Expired Funds to Close

About the report

- This report includes contract and grant funds with a fund end date as of 120 days ago or earlier that are still open in the financial system.
- There are various reasons why funds cannot be closed, some requiring department and/or EFM to take action close these in the financial system.
 - Examples:
 - Final financial deliverables need to be submitted to the sponsor
 - Unallowable expenses need to be removed from funds
 - Outstanding A/R balances → UCLA is pending payment
- A fund is closed when the OASIS fund table is updated to:
 - Fund Closed = "Y" and Reappropriate = "N"**

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UCLA-AIS                               *** FUND TABLE ***                               FSM0678A
15:33:50                                PAGE 1                                       05/12/2020
Action: B  Table: FN  +                  Last Update: 04/07/2020
Loc: 4    Fund:      +  UCLA Fund Group: 49805 +  Last Upd Logon:
-----
Fund Title: SSA/NASA                      12/19 56%                      Res/UnRes: R (R/U)
Fund Begin/End Dates: 01 01 2017 / 12 31 2019 Fund Dept:
Fund Closed?: Y (Y or blank)              Closed Date: 02/21/2020      Logon ID:
FYE Processing: A + (A/L/N/P/S)           Fund Type: 0 (0=Inception 9=Fiscal)
Reappropriate?: N (Y/N)                   Reappropriation Acct/CC/Sub: ___ / ___ / ___
Award No:                               + PATS No:                      Award Issue Date 07 18 2019
CFDA: 43.001 +                            Spon Awd No/Type:              3 Awd ERS Cd: _ +
Sponsor CD: 007971 + SYSTEM SCIENCE APPLICATIONS INC.
Primary Sponsor: 000400 + NASA-WASHINGTON D.C. HEADQUARTERS
Prin. Inv:                               P.I. UID:
Assoc Inv:                               Fund Purp.: 0101 Document Num:
Cost Share: N (Y/N) Fund Flow: 3 FN Flow ERS Cd: _ +
Meth. of Pay: 20 + Campus? 1 (1=On 2=Off) E-Verify: N (Y/N or blank)
UCLA Fund Group Title: PRIVATE GRANTS
Site Tracking: Fed.Branch Code: ___ +
UCOP Fund GP Code: 408300 + CURR, PRIVATE, GRANTS - RESTRICT
  
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We need your help to close expired funds!

PAMS Report of Expired Funds to Close

Data elements

- The final financial deliverable for each fund with associated comments from PAMS

| Category | EFM Team | EFM Accountant | Department Fund Manager | Location Code | Fund Number | Fund End Date | Final Deliverable Due Date | Final Deliverable Status | Last Comment Date | Last Comment |
|----------|----------|-----------------|-------------------------|---------------|-------------|---------------|----------------------------|--------------------------|-------------------|--|
| 1 | 1 | Michelle Bright | Joe Bruin | 4 | 12345 | 12/31/2019 | 03/30/2020 | Submitted to Sponsor | 03/24/2020 | Submitted FFR to Sponsor via Commons. |
| 1 | 3 | Michelle Bright | Joe Bruin | 4 | 67890 | 06/30/2014 | 08/30/2014 | Submitted-Revised | 01/21/2020 | Revision Code: 01-To revise due to an increase in expenditures |
| 1 | 1 | Michelle Bright | Joe Bruin | 4 | 14321 | 11/21/2019 | 02/21/2020 | Submitted to Sponsor | 02/21/2020 | Submitted via AHA portal Grants@Heart. |
| 1 | 1 | Olivia Williams | Joe Bruin | 4 | 11345 | 05/31/2018 | 07/30/2018 | Submitted to Sponsor | 07/25/2018 | Submitted via portal |
| 1 | 3 | Olivia Williams | Joe Bruin | 4 | 69876 | 09/30/2019 | 11/30/2019 | Submitted to Sponsor | 11/18/2019 | Submitted via e-mail. |
| 1 | 1 | Olivia Williams | Josie Bruin | 4 | 23456 | 02/28/2019 | 03/31/2019 | Submitted to Sponsor | 03/28/2019 | Invoice #5 (FINAL) emailed to sponsor, cc dept and PI |
| 1 | 1 | Olivia Williams | Josie Bruin | 4 | 98910 | 06/30/2019 | 08/31/2019 | Submitted to Sponsor | 08/26/2019 | 80189_06302019F |
| 1 | 2 | Olivia Williams | Josie Bruin | 4 | 34567 | 12/31/2019 | 02/28/2020 | Submitted to Sponsor | 01/24/2020 | For internal closing only. |
| 1 | 3 | Olivia Williams | Josie Bruin | 4 | 76543 | 02/28/2019 | 07/31/2019 | Submitted to Sponsor | 07/31/2019 | Final FFR ended 1/31/19: Submitted via eRA Commons. |
| 1 | 1 | Olivia Williams | Josie Bruin | 4 | 98765 | 08/31/2019 | 11/29/2019 | Submitted to Sponsor | 10/24/2019 | JS - 10/24/2019 - Submitted invoice to dpt and PI. |

- Financial information from general ledger as of the report run date, which include:
 - Inception-to-date Appropriation and Expenses, Operating Balance, Revenue, Accounts Receivable

| Fund Number | Fund End Date | Final Deliverable Due Date | Final Deliverable Status | ITD Appropriation | ITD Expenses | Encumbrance | Ledger Balance | Memo-Lien | Budgetary Balance | Total Operating Balance | Revenue | AR Balance | AP Balance: 115532 |
|-------------|---------------|----------------------------|--------------------------|-------------------|--------------|-------------|----------------|-----------|-------------------|-------------------------|------------|------------|--------------------|
| 12345 | 12/31/2019 | 03/30/2020 | Submitted to Sponsor | 49,069.88 | 49,197.56 | - | (127.68) | - | (127.68) | (0.56) | 49,197.00 | - | - |
| 67890 | 06/30/2014 | 08/30/2014 | Submitted-Revised | 250,792.89 | 250,792.89 | - | - | - | - | 201.66 | 250,893.72 | - | - |
| 14321 | 11/21/2019 | 02/21/2020 | Submitted to Sponsor | 75,000.00 | 74,953.78 | - | 46.22 | - | 46.22 | 46.22 | 75,000.00 | - | - |
| 11345 | 05/31/2018 | 07/30/2018 | Submitted to Sponsor | 240,831.00 | 258,296.12 | - | (17,465.12) | - | (17,465.12) | (52,743.73) | - | - | - |
| 69876 | 09/30/2019 | 11/30/2019 | Submitted to Sponsor | 249,466.71 | 244,960.10 | - | 4,506.61 | - | 4,506.61 | 5,039.90 | 250,000.00 | - | - |
| 23456 | 02/28/2019 | 03/31/2019 | Submitted to Sponsor | 226,924.00 | 226,868.61 | - | 55.39 | - | 55.39 | 55.39 | 226,924.00 | - | - |
| 98910 | 06/30/2019 | 08/31/2019 | Submitted to Sponsor | 39,735.02 | 27,173.02 | - | 12,562.00 | - | 12,562.00 | 12,562.00 | 39,735.02 | - | - |
| 34567 | 12/31/2019 | 02/28/2020 | Submitted to Sponsor | 235,979.29 | 237,690.01 | - | (1,710.72) | - | (1,710.72) | (1,710.72) | 235,979.29 | - | - |
| 76543 | 02/28/2019 | 07/31/2019 | Submitted to Sponsor | 173,789.92 | 172,853.62 | - | 936.30 | - | 936.30 | - | 172,853.62 | - | - |
| 98765 | 08/31/2019 | 11/29/2019 | Submitted to Sponsor | 19,588.98 | 19,588.98 | - | - | - | - | - | 19,588.98 | - | - |

PAMS Report of Expired Funds to Close

Data elements

| Financial Deliverables | | |
|------------------------|---------------------------|---|
| Completion Stage | Statuses in PAMS | Definitions |
| Not Started | Not Started | Deliverable that has not yet been started. No action has been taken by EFM Preparer. |
| | In Process | Deliverable currently in process for completion by EFM Preparer. |
| In Process | Pending Department Action | A deliverable that cannot be submitted to the sponsor until information is obtained from the department. Reasons for this can vary and will be noted within the comments of the financial deliverable (e.g. Milestone confirmation, invoice/financial report on sponsor template, etc.) |
| | Submitted to Approver | Deliverable that has been completed by the EFM preparer and is pending EFM reviewer's signature. |
| | Approved | Deliverable that has been signed by the EFM reviewer. |
| Terminal | Completed | Indicates payment has been received or payment has been requested from the sponsor. |
| | Submitted to Sponsor | A deliverable that has been completed and submitted to the sponsor. |
| | Submitted-Revised | A deliverable that has been revised and submitted to the sponsor. |
| | Reviewed Not Submitted | A deliverable not sent to the sponsor. Reasons for this can vary and will be noted via the comments of the financial deliverable. |

When can a fund be fiscally closed?

- **Complete all financial deliverables**
 - All required invoices and/or financial reports are submitted to the sponsor
- **Confirm general ledger expenses agree with total expenses in the final invoice/financial report**
 - Complete cost transfers to/from the funds
 - Operating balance = \$0
- **Confirm all obligations are paid**
 - Accounts payable balance = \$0
- **Confirm all payments have been collected**
 - Accounts receivables balance = \$0

PAMS Report of Expired Funds to Close

| Categories | Definitions |
|---|--|
| 1 All balances = \$0 | Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero. |
| 2 Only open AR | Payment is owed to UCLA for the amount shown in the accounts receivable for that fund. |
| 3 Balance in one area only (Encumbrance or AP) | Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment. |
| 4 Only non-Zero Operating Balance | The fund has a total operating balance. |
| 5 Multiple balances | There are balances in various accounts of the fund. |
| 6 Financial Deliverables in a Non-terminal status | Final financial deliverables for these funds have not been submitted to the sponsor. |

- **Pre-defined categories to guide departments with closing expired funds.**
 - *Note: categories are not exhaustive. Data can be organized to suit each department's needs.*
- Categories 1-5 are funds where invoice/financial reports have been completed.
- Category 1 are funds that EFM can independently close.
- **Categories 2-6 is where department action is needed.**

Where to start?

| Categories | Definitions |
|---|--|
| 1 All balances = \$0 | Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero. |
| 2 Only open AR | Payment is owed to UCLA for the amount shown in the accounts receivable for that fund. |
| 3 Balance in one area only (Encumbrance or AP) | Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment. |
| 4 Only non-Zero Operating Balance | The fund has a total operating balance. |
| 5 Multiple balances | There are balances in various accounts of the fund. |
| 6 Financial Deliverables in a Non-terminal status | Final financial deliverables for these funds have not been submitted to the sponsor. |

Category #2: Only open AR (EFM will involve department as needed)

Category #6: Financial Deliverables in a Non-terminal status

- Deliverables with a status of “Pending department action”, complete information requested by EFM.
 - Detailed supporting schedules for invoices/financial reports on sponsor’s template
 - PI’s confirmation of milestone completion
 - PI’s assurance and justifications for awards subject to UCLA Policy 913: *Disposition of Unexpended Balances in Fixed Rate and Fixed Price Contracts and Nonrefundable Grants*

Where to start?

| Categories | Definitions |
|---|--|
| 1 All balances = \$0 | Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero. |
| 2 Only open AR | Payment is owed to UCLA for the amount shown in the accounts receivable for that fund. |
| 3 Balance in one area only (Encumbrance or AP) | Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment. |
| 4 Only non-Zero Operating Balance | The fund has a total operating balance. |
| 5 Multiple balances | There are balances in various accounts of the fund. |
| 6 Financial Deliverables in a Non-terminal status | Final financial deliverables for these funds have not been submitted to the sponsor. |

Category #3: Balance in one area only (Encumbrance or AP)

- Financial deliverable has been submitted to the sponsor.
- Fund cannot be closed due to balance in either the encumbrance or accounts payable account.
- Review outstanding invoices from vendors and take appropriate action in BruinBuy.

Where to start?

| Categories | Definitions |
|---|--|
| 1 All balances = \$0 | Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero. |
| 2 Only open AR | Payment is owed to UCLA for the amount shown in the accounts receivable for that fund. |
| Balance in one area only | Balance in encumbrance: invoice has yet to be received or paid to the vendor. |
| 3 (Encumbrance or AP) | Balance in Accounts Payable: Vendor has not cashed a check payment. |
| 4 Only non-Zero Operating Balance | The fund has a total operating balance. |
| 5 Multiple balances | There are balances in various accounts of the fund. |
| Financial Deliverables in a Non-terminal status | Final financial deliverables for these funds have not been submitted to the sponsor. |
| 6 | |

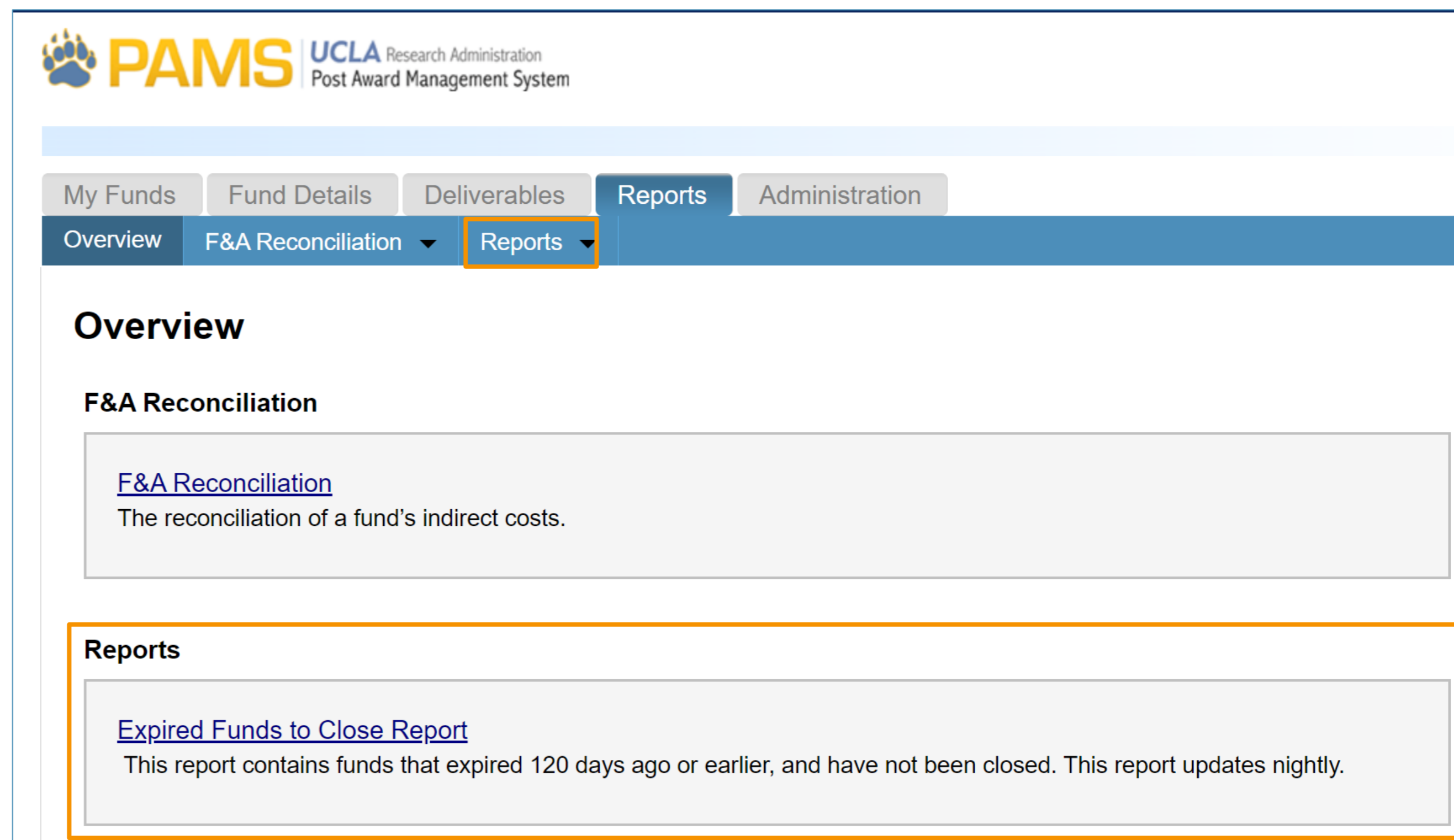
Category #4: Only non-Zero Operating Balance

- Financial deliverable has been submitted to the sponsor. Fund cannot be closed due to the operating balance that exists.
- Review the total expenses reported in the final financial deliverable compared to total expenses recorded in the general ledger.
- Process cost transfers from/to the contract and grant fund.

Accessing the report

Post Award Management System (PAMS): <https://pams.research.ucla.edu/>

- Expired Funds to Close report is available to all PAMS users.
- Located under the “Reports” tab
- Report updated nightly, available on-demand via Excel download
- For access to PAMS, submit a New User Request form to:
PAMSHelp@research.ucla.edu



PAMS UCLA Research Administration
Post Award Management System

My Funds Fund Details Deliverables **Reports** Administration

Overview F&A Reconciliation **Reports**

Overview

F&A Reconciliation

[F&A Reconciliation](#)
The reconciliation of a fund's indirect costs.

Reports

[Expired Funds to Close Report](#)
This report contains funds that expired 120 days ago or earlier, and have not been closed. This report updates nightly.

Fiscal Closing Update

Monida Hean

Overview

- **Fiscal Year End (FYE) closing is around the corner**
- **Corporate Financial Services (CFS) released the 2019-20 Closing Schedule for Fiscal Year End on 04/24/2020**
 - <https://www.finance.ucla.edu/corporate-accounting/closing-schedule-for-fiscal-year-end>
- **EFM have compiled deadlines for campus to submit to EFM for review and processing**
- **EFM sent an announcement of FYE Close EFM deadlines on 05/13/2020.**
 - Email Subject: 2019-20 FYE Close - EFM Deadlines

Fiscal Year End Preparation

Reconciling and Recording Expenses

What to do in May and continuing through FYE Close

- **Review the fiscal closing letter and schedule to identify deadlines applicable to your area**
- **Conduct monthly reconciliation and ledger review:**
 - Verify that expenses booked to the ledger have been recorded to the appropriate FAU
 - Process cost transfers for adjustments, if needed
 - Submit vendor and subcontractor invoices to Accounts Payable in a timely manner
 - Contact vendors and subcontractors for invoices billing for goods and services rendered during FY19-20

FYE Close – EFM Deadlines

| Description | Deadline to Submit to EFM for Review/Processing | Deadline for EFM to Review, Approve, and Process |
|---|---|--|
| Payroll (UCPath) Direct Retro Expense Transfer | 06/30/2020 @ 10:00 AM | 07/06/2020 @ 5:00 PM |
| PPS Costs Transfer Journal Request | 06/30/2020 @ 10:00 AM | 07/10/2020 @ 8:00 PM |
| Accrual/Deferral Forms and Supporting Documents | 07/06/2020 @ 10:00 AM | 07/10/2020 @ 8:00 PM |
| NPEAR Non-Payroll Expense Adjustments | 07/06/2020 @ 10:00 AM | 07/10/2020 @ 8:00 PM |

Expense Transfer

Payroll and Non-Payroll

- **If the expense transfers are submitted after the deadlines, there is no guarantee that it will be reviewed in time for the fiscal year.**
- **Expense transfers that are not reviewed will be reviewed and processed next fiscal year.**

Accruals

When accruals are required & why it matters:

- The Governmental Accounting Standards Board (GASB) requires the UC/UCLA financial statements to be prepared on an “accrual basis” where expenses incurred in a fiscal year are recorded to the year which goods and services were rendered.
- In other words, an accrual is required if a department receives an invoice for expenses that will be recorded to a research project after the AP deadline of June 12th.

Steps to submit an accrual:

- Complete the accrual Form E
- Complete journal justification
- Submit supporting documentation to EFM at EFMOperations@research.ucla.edu

Note: accrual forms, justification template, and instructions will be published by CFS in June

Any Questions?

Contact Information

EFM Website

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

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