Extramural Fund Management
Agenda

• Effort Report Certification
• PAMS: Accounts Receivable
• Expired Funds to Close
• NIH FFR Submission to PMS
Effort Report Certification

Yoon Lee
Effort Report Status

- **Effort Report Certification Progress as of February 11, 2021 (released on September 24th)**

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Summer 2018</th>
<th>Fall 2018 (Modified)</th>
<th>Winter 2019</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified</td>
<td>333</td>
<td>4,527</td>
<td>3,894</td>
<td>8,754</td>
</tr>
<tr>
<td>Open</td>
<td>101</td>
<td>1,532</td>
<td>1,236</td>
<td>2,869</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>434</strong></td>
<td><strong>6,059</strong></td>
<td><strong>5,130</strong></td>
<td><strong>11,623</strong></td>
</tr>
<tr>
<td><strong>Certification Rate</strong></td>
<td><strong>76.73%</strong></td>
<td><strong>74.72%</strong></td>
<td><strong>75.91%</strong></td>
<td><strong>75.32%</strong> **</td>
</tr>
</tbody>
</table>

- Reports flagged as “Under Prelim Review” in ERS due to unresolved UCPPath defects.

<table>
<thead>
<tr>
<th>Issue Description</th>
<th>Number of reports with errors</th>
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</thead>
<tbody>
<tr>
<td>Incorrect percent of effort for effort bearing payroll line</td>
<td>269</td>
</tr>
<tr>
<td>Pending mass leave correction</td>
<td>518</td>
</tr>
<tr>
<td>Missing payroll records</td>
<td>386</td>
</tr>
<tr>
<td>Missing Y-OTC or N-OTC lines</td>
<td>231</td>
</tr>
<tr>
<td><strong>Total effort reports with errors</strong></td>
<td><strong>1,404</strong></td>
</tr>
<tr>
<td><strong>Total number of effort reports</strong></td>
<td><strong>11,623</strong></td>
</tr>
</tbody>
</table>

- Thank you for certifying 8,754 effort reports! Please continue to certify open effort reports not affected by UCPPath issues.
Effort Report Status

• Reports flagged as “Under Prelim Review” in ERS due to unresolved UCPath defects.

<table>
<thead>
<tr>
<th>Issue description in Comment</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incorrect percent of effort for effort bearing payroll line—review supplemental Excel file and job aid provided by EFM before certification</td>
<td>Departments are required to make manual adjustments. The training webinar was held on 10/26/20.</td>
</tr>
<tr>
<td>Pending Mass Leave Correction (MLC) entry—do not certify until further instruction is provided by EFM</td>
<td>Mass Leave Corrections have been processed and posted to Labor Ledger and General Ledger but not loaded to ERS yet due to earn date errors discovered.</td>
</tr>
<tr>
<td>Missing payroll record(s) in effort report—do not certify until further instruction is provided by EFM”</td>
<td>UCLA is working with UCPath Center to find a solution.</td>
</tr>
<tr>
<td>Y-OTC or N-OTC indicator is missing—do not certify until further instruction is provided by EFM</td>
<td>UCLA is working with UCPath Center to find a solution.</td>
</tr>
</tbody>
</table>

• More detailed special instructions can be found on EFM website including
  ◦ ERS master exception list
  ◦ Presentation and recording of the ERS webinar for UCPath defects
  ◦ Job aid – recalculated effort reports
  ◦ [https://efm.research.ucla.edu/special-instructions-ers-release/](https://efm.research.ucla.edu/special-instructions-ers-release/)
PAMS: Accounts Receivable

Yoon Lee
PAMS: Accounts Receivable

- Accounts Receivable (AR) pages in PAMS are now available to campus!

Search AR by fund number, PI, sponsor, department, and more....
PAMS: Accounts Receivable

- Accounts Receivable Aging Detail page

For a complete list of reason codes, refer to December 2020 RAF presentation

EFM's follow up history
PAMS: Accounts Receivable

• **Benefits of the PAMS AR pages.**
  ◦ User friendly interface
  ◦ Powerful search ability
  ◦ Latest updates on the AR

• **PAMS is reading Accounts Receivable balance in General ledger in UCLA financial system.**

• **There is no change to the current business process of following up on outstanding accounts receivable.**
  ◦ When AR is aged to 90 days, EFM sends a standard AR follow up email to the sponsor.
  ◦ When AR is aged to 120 days, EFM follows up with the sponsor to find out a reason for a delay in payment.
  ◦ EFM will document the AR follow up status in PAMS to promote transparency.
  ◦ Depending on the reasons, department's involvement may be required to collect the payment (e.g. progress report needs to be submitted, a dispute over non financial deliverables, etc.)

• **We welcome and appreciate your feedback!**
  ◦ Jonathan Wong at jonathanjason.wong@research.ucla.edu or Yoon Lee at yoon.lee@research.ucla.edu

• **Refer to December 2020 RAF slides for more details about AR pages.**
Expired Funds to Close

Yoon Lee
“Expired Funds to Close” Report

- It contains funds that expired 120 days ago or earlier and have not been closed in the Financial System.
- It is updated nightly.
- It shows the information relevant to closing funds (e.g. fund end date, the final financial deliverable status, AR balance, operating balance, etc.)
- All PAMS users can run the report for the cluster they have access to.
Expired Fund to Close

Common reasons for the fund to stay open in Financial System after 120 days

• A delay in submitting the final financial deliverables.
  ◦ Status of the final financial deliverable is available in the report as well as in the deliverable page in PAMS.
  ◦ If it says “pending department action”, EFM needs assistance in completing the final financial deliverables.

• Outstanding Account Receivable (AR)
  ◦ It is not uncommon to have outstanding AR for 120 days or more. EFM CM team includes the department in following up on AR > 120 days.
  ◦ The total AR balance, the latest action EFM has taken, the reason for a delayed payment, and more information are available in Accounts Receivable page in PAMS.
  ◦ When a delayed payment is due to a dispute on the non-financial deliverables, EFM needs department assistance in resolving the issue closely working with OCGA.

• Expenses in GL not matching to the final expenses reported to the sponsor
  ◦ The final financial deliverables may have excluded unallowable expenses recorded in GL and/or included applicable expenses that have not been recorded in GL when adequate supporting documentation is provided.
  ◦ In either scenario, expenses in GL need to be reconciled to the final expenses reported to the sponsor to close the fund. Complete necessary cost transfers.

• Encumbrance and/or memo-lien to clear in GL
  ◦ The fund has expired 120 days ago or earlier. There should not be any expenses incurred after the project period ended. All encumbrance and memo-lien should be cleared from the expired fund.
What if I cannot close the fund because of erroneous transactions on the fund caused by UCPath defects and a solution to clear the errors is not available?

- Submit a ticket to CRU to report the error.
  - Submission Process for UCPath Inquires to CRU is available at [https://centralresourceunit.ucla.edu/s/article/Update-on-Submission-Process-for-UCPath-Inquiries-to-CRU](https://centralresourceunit.ucla.edu/s/article/Update-on-Submission-Process-for-UCPath-Inquiries-to-CRU)
  - A recording of CRU case handling information session is available at the same link above.

- Inform your EFM accountant of the errors preventing funds from being closed.

- EFM will update “UCPath flag” to “Yes” in PAMS on the deliverable page.
  - EFM will indicate which issues are applicable and if it’s a new issue reported, EFM will add it to the UCPath issue table in PAMS.
  - When erroneous transactions are resolved, EFM will update the UCPath flag to “No” and work with the department to close the fund.

- EFM will enhance the “Expired Fund to Close” report to include this flag. The enhanced version is anticipated to be available later this month. The announcement will be made when available.

- EFM can explain how the error is affecting invoicing, financial reporting, and fund closeout and what EFM’s plan is to mitigate financial and compliance risk while waiting for a resolution.

- EFM is not involved in resolving individual cases submitted to CRU but advocates which issues are affecting contract and grant funds and recommends priority of issues.
“UCPath issues” flag was added to PAMS in June 2020.

- The goal is to identify sponsored research funds that cannot be fiscally closed due to pending UCPath resolutions so we can easily locate all affected funds to close when errors are fixed.

Where can I find “UCPath Issues” Flag in PAMS?

- Click here!
UCPath Issue Log in PAMS

- When you click “Yes” to UCPath Issues on the deliverable page, the following window opens up to show a brief description of the issue and its status.

Currently 7 issues are tracked in PAMS. If you have an issue not on the list, inform your EFM accountant.

History and more descriptions of the issue.
**Expired Fund to Close: Status and Summary**

<table>
<thead>
<tr>
<th>Number of Funds Expired in by School as of 2/10/21</th>
<th>2015 or prior</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>Total</th>
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<td>3</td>
<td>5</td>
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<td></td>
<td></td>
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<td>BASIC BIOMEDICAL SCIENCES</td>
<td>7</td>
<td>5</td>
<td>12</td>
<td></td>
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<td>143</td>
<td>53</td>
<td>48</td>
<td>112</td>
<td>316</td>
<td>390</td>
<td>1,062</td>
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<td>DENTISTRY</td>
<td>13</td>
<td>8</td>
<td>6</td>
<td>12</td>
<td>13</td>
<td>52</td>
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<td>6</td>
<td>16</td>
<td>39</td>
<td>67</td>
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<tr>
<td>HENRY SAMUELI SCHOOL ENGR &amp; APPL SCIENCE</td>
<td>19</td>
<td>4</td>
<td>26</td>
<td>36</td>
<td>64</td>
<td>94</td>
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<td>1</td>
<td>2</td>
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<td></td>
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<td>7</td>
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<td>3</td>
<td>12</td>
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<td>2</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td></td>
<td>12</td>
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<tr>
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<td>9</td>
<td>6</td>
<td>19</td>
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<td>1</td>
<td>3</td>
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<td>6</td>
<td>22</td>
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<td>SCHOOL OF THEATER, FILM &amp; TELEVISION</td>
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<td>8</td>
<td>19</td>
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<td>62</td>
<td>101</td>
<td>235</td>
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<tr>
<td>UCLA FIELDING SCHOOL OF PUBLIC HEALTH</td>
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<td>4</td>
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<td>28</td>
<td>31</td>
<td>76</td>
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<td>2</td>
<td>1</td>
<td>3</td>
<td>10</td>
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<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VC STUDENT AFFAIRS</td>
<td>4</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>5</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td>261</td>
<td>91</td>
<td>144</td>
<td>296</td>
<td>713</td>
<td>921</td>
<td>2,426</td>
</tr>
</tbody>
</table>

- Review expenses, encumbrance, and memo-lien on expired funds to reconcile and clean up GL.
- If GL cannot be cleaned up due to UCPath issues, inform EFM accountant to flag the fund in PAMS.
- EFM will add UCPath flag in the “Expired Fund to Close” report so fund managers can easily identify and work on closing funds not affected by UCPath issues.

660 Funds expired prior to UCPath go-live in September 2018 (261+91+144+164 in 2018)
NIH FFR Submission to PMS

Yoon Lee
NIH FFR Submission to PMS

- Effective January 1, 2021, NIH requires the recipients to submit Federal Financial Report (FFR) SF-425 to PMS instead of eRA common/FFR Module
  - PMS is Payment Management System where UCLA goes to draw cash on the Letter of Credit for grants from certain federal agencies including NIH.

- This change directly impacts EFM’s business processes and EFM adjusted processes to make successful transition with the new requirement.

- What does Campus need to know?
  - More strict enforcement of 120 day closeout:
    - Award status in PMS seems to be updated in real time. i.e. The award goes to “expired status” on the 121st day after the project end date. Drawing cash on the expired fund requires the explanation for a delay and approval of GMO at NIH.
    - At the point of submission of the FFR, system validation control runs to check if cash receipts, cash disbursements, and the final expenditures in the final FFR agree. If not, it does not allow submission of the final FFR.
    - Submit a closeout packet on time.
      - The final draw amount is determined by the final expenditures. Late cash draw may not be approved by GMO. Then expense can be reported only up to the latest draw amount.
    - Submit an accurate and complete closeout packet. Please do not rely on EFM’s final analysis.
      - EFM’s final analysis in absence of a closeout packet excludes all questioned costs that cannot be substantiated without additional documentation. EFM will likely report the final expenses less than expenses recorded in GL.
      - In order to submit a revised FFR, NIH’s approval is needed in advance to draw additional cash or return cash on expired fund. NIH’s approval may not be obtained to recover additional cost not included in the original final FFR.
      - Department will be financially responsible for expenses that could not be included in the final financial deliverable due to that a closeout packet was submitted late or incomplete.
NIH FFR Submission to PMS

If you are interested in learning more about this change...

- Related announcements and document from NIH
  - Updated NIH’s user guide for FFRs at eRA common (updated 1/04/21)

- What figures in the final FFR must match for submission to PMS?
  - PMS requires 10.a = 10.b = 10.e for submission of the final FFR
  - 10.a. Cash receipts: It is not editable and auto-populated based on the cumulative cash EFM has drawn for the award in the PMS subaccount
  - 10.b. Cash Disbursement: It is not editable and auto-populated based on the expenses reported in the latest quarterly FCTR EFM submitted in PMS
  - 10.e. Federal Share of Expenditures: Final expenses for the award EFM reports based on the closeout packet review.
Any Questions?

Contact Information

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https://efm.research.ucla.edu

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