Welcome!

Marcia Smith
Associate Vice Chancellor for Research
Agenda

• Welcome and Announcements
  ▪ Marcia Smith

• OCGA Updates
  ▪ Patti Manheim
    ● Grants Update
      Kathy Kawamura
    ● UC Global Operations / Contracts Update
      Heather Winters

• EFM Updates
  ▪ Yoon Lee
    ● Expense Accrual at Fiscal Year-end
      Yoon Lee
    ● PAMS v.02 Deployment
      Jennifer Aguilar, Sendhil Kolandaivel, Katie Cadle

• Questions and Discussion
NIH Updates

Research Administrator's Forum
April 14, 2016
**Filtered Views for Specific Application Mechanisms**

<table>
<thead>
<tr>
<th>Mechanism</th>
<th>Guidance</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research (R) Instructions</td>
<td>Guidance for research only</td>
<td>PDF</td>
</tr>
<tr>
<td>Career Development (K)</td>
<td>Guidance for career development only</td>
<td>PDF</td>
</tr>
<tr>
<td>Training (T) Instructions</td>
<td>Guidance for training only</td>
<td>PDF</td>
</tr>
<tr>
<td>Fellowship (F) Instructions</td>
<td>Guidance for fellowship only</td>
<td>PDF</td>
</tr>
<tr>
<td>Multi-Project (M) Instructions</td>
<td>Guidance for multi-project only</td>
<td>PDF</td>
</tr>
<tr>
<td>SBIR/STTR (B) Instructions</td>
<td>Guidance for small business only</td>
<td>PDF</td>
</tr>
</tbody>
</table>
PARENT ANNOUNCEMENTS (Unsolicited or Investigator-Initiated Applications)

Transitioned
- R01, R03, R21
- T32, T35

Awaiting Transition
- K01, K02, K08, K23, K24, K25, K99/R00
- F30, F31, F32, F33
**NIH – Forms D** (May 25, 2016)


New NIH Grant Application Guide & Website Redesign

HTML – interactive version

<table>
<thead>
<tr>
<th>Application Instructions</th>
<th>Description</th>
<th>View/Download</th>
</tr>
</thead>
<tbody>
<tr>
<td>General (G) Instructions</td>
<td>Comprehensive guidance for research, training, fellowship, career development, multi-project, and small business applications</td>
<td>HTML PDF</td>
</tr>
</tbody>
</table>
NIH – Forms D

Summary of Changes - Resources

NIH Application Guide

GENERAL APPLICATION GUIDE FOR NIH AND OTHER PHS AGENCIES

SF424 (R&R) - Forms Version D - Updated March 25, 2016

G.100 How to use the Application Instructions
G.110 Application Process
G.120 Significant Changes
G.130 Program Overview
G.200 SF 424 (R&R) Forms

NIH & AHRQ Grant Application Changes for Due Dates On or After May 25, 2016

NOT-OD-16-081
S2S / FORMS-D
Refer to ORA News sent 4/12/2016 for summary of S2S system upgrades pertaining to FORMS-D

Subscribe to the S2S Grants List-serv at:
http://lists.ucla.edu/cgi-bin/mailman/listinfo/s2sgrants.
What do I upload?
NIH – Grant Application Guide

Will my application have any “Errors” or be rejected?

Still have questions
contact ERAhelp@research.ucla.edu
This session will identify the elements which distinguish a grant from a contract and provide an overview of basic contractual components as it relates to sponsored project activities. Attendees will learn the differences between cost-reimbursable and fixed price agreements and be provided information relating to proposal development (cost proposals, bids, etc.), contractual obligations (FAR clauses, certifications, restrictions, etc.) and monitoring/management of contracts (reporting requirements, restrictions, etc.).
MASTER TRAINING
http://www.research.ucla.edu/ocga/training-calendar.html

Plan Your Summer w/ OCGA

May
Managing Your Valuables

June
Cayuse Basics
UC Global Operations

Contracts Update
UC Global Operations

• Dragana Nikolajevic, UCOP Research Policy Analysis & Coordination (RPAC) office

• GAP Analysis on international research revealed that program staff at different departments, directly providing support to their faculty and students’ international activities, would benefit from:
  • sharing resources
  • discussing issues, approaches and best practices
  • understanding regulations, policies, and
  • being in the know about the emerging issues.
  • being connected with each other in ways similar to those that we already developed for research administration groups (listservs, conference calls, meetings, and website resources)

• Created International Listserv - dragana.nikolajevic@ucop.edu
UC Global Operations

• UCSF and UCLA planned and hosted a meeting in SF

• Attendees from UCOP and multiple campuses and:
  ▪ Corporate Finance
  ▪ Human Resource and Tax
  ▪ International Engagement
  ▪ Research and Grant Administration
  ▪ Risk, Audit, Advisory Services, Travel/Safety/Insurance
UC Global Operations

- Establish global support infrastructure
- UCOP collaboration and guidance (not policy)
- Central location of resources for all campuses to share
- Resolution regarding banking issues
- Better tracking mechanisms
  - location of faculty/staff/students abroad
  - Existing infrastructure
- Support and resources for compliance issues
Contracts Update

- 232 pending complex awards
  - Contracts, subcontracts, subgrants and MCA’s
- 61 pending internal documents

26%
Questions?

Heather Winters
Assistant Director – Contracts
OCGA
heather.winters@research.ucla.edu
Today’s topics

- New EFM Managers
- Accrual of Expenses at Fiscal Year End
- PAMS version 2 Deployment
Welcome EFM New Managers!

Valena Mann
(Fund management team 1)

- Joined EFM on 03/14/16
- Worked at UC Berkley Campus Shared Services; a liaison between department fund managers/PIs and central offices for contract and grant management.
- Experience in both pre and post award management
- Perspectives from both department and central offices
- SOM excluding DOM. Dentistry, Nursing, Public Affairs, Public Health

Duy Dang
(Fund management team 3)

- Joined EFM on 04/01/16
- Worked at UCLA Mechanical & Aerospace Engineering (MAE)
- Managed and monitored annual expenditure of $60 million operation of MAE including C&G funds, leading 14 department staff
- Active participant in various initiatives in UCLA research community
- DOM, HSSEAS, Arts and Architecture, Theater, Film and TV, Management, Law, International institute
Financial Statement Audits: Accrual of Expenses at Fiscal year End

Yoon Lee
KPMG completed audits for the FY 14-15

**Financial Statement Audit**
- Independent, objective evaluation of financial reports and financial reporting processes to obtain reasonable assurance that financial statements are free from material misstatement
- In accordance with Generally Accepted Accounting Principles (GAAP) and standards established by Governmental Accounting Standards Board (GASB)

**Single Audit (A-133 audit)**
- Independent examination of an entity that expends $750,000 or more of federal assistance to ensure that appropriate internal controls over compliance are in place and that federal funds are spent in compliance with the federal program's requirements.
GASB standards require UC/UCLA financial statements to be prepared on an “accrual basis” not a “cash basis”.

**Cash Basis**
- Revenue is recognized when cash is received
- Expense is recognized when cash is paid out
- Accounts receivable or accounts payable do not exist under cash basis

**Accrual Basis**
- Revenue is recognized when they are “earned” regardless of whether cash is received or not → Account receivable exist until cash is received
- Expense is recognized when they “occur” regardless of whether cash is paid out or not → Account payable exist until cash is paid
Under accrual basis of accounting, when is revenue “earned” and when does expense “occur”?

Revenue (contract and grant revenue) is earned and recorded to the general ledger;
- As UCLA delivers services and/or goods to sponsors as required by sponsor’s agreements; the amount to recognize will be based on
  - Expenses occurred for cost reimbursable type of awards
  - The number of units and rates for fee for service type of awards

Expense occurs and is recorded to the general ledger;
- When purchased goods are delivered to UCLA
- When service is provided to UCLA
- At UCLA, invoices are considered coming with delivery of goods/services; therefore, expense is recorded in the general ledger when an invoice is processed by AP office (debit expense & credit account payable)
What happens if goods are delivered or service is provided to UCLA for the current fiscal year but an invoice is not received by UCLA during the current fiscal year?

- In absence of an invoice, the A/P office will not be aware of and cannot record this expense in the general ledger for the current fiscal year.
- Failure to accrue expenses in the proper period will result in non-compliance with standards established by GASB and UCOP policy, understating expenses and liabilities (account payable) for the current fiscal year.
- To ensure that all expenses are recorded in the proper period, Department CAO/Business Official is required to certify the form that states that expenses are recorded in the proper period and disclose expenses that occurred but not recorded for the current fiscal year. The form is submitted to the General Accounting (GA).
- The GA office records accrual of expenses as appropriate as a part of fiscal year closing process.
What did KPMG discover during FY15 financial statement audit?

- Expenses occurred in FY15 but not recorded in the general ledger for FY15.
- This was due to that invoices were received late after June 30, 2015 for goods or service delivered to UCLA during FY15.
- These expenses were incorrectly recorded in the general ledger in FY16 as invoices were processed after June 30, 2015.
- As a result, both expenses and account payable (liabilities) were understated for FY15 and as of June 30, 2015.
- Missing accrual of expenses was noted across all major activity areas across campus including sponsored award activities.
- In the sponsored award area, material amount of expenses were not recorded in equipment and subcontract expense categories.
How did KPMG discover that not all expenses were recorded for FY15?

- Auditors use various assertions in obtaining audit evidence

Assertions about account balance at the period end: (AU section 326.19.15.b.)

- **Existence**: Assets and Liabilities exist.
- **Completeness**: All assets and liabilities that should have been recorded have been recorded.
- **Rights and obligations**: The entity holds or controls the right to assets and liabilities are the obligations of the entity
- **Valuation and allocation**: Assets are liabilities are included in the financial statements at appropriate amounts and any resulting valuation or allocation adjustments are appropriately recorded.

**Search for unrecorded liability**: Auditor’s common testing procedure to draw an assertion whether ALL liabilities are recorded
What did UCLA do to avoid audit finding upon KPMG’s discovery of unrecorded expenses and liabilities for FY15?

- Prior to conclusion of audit, UCLA (GA and AP offices) conducted search for unrecorded liabilities and expenses.
- UCLA discovered that approximately $21 million of expenses were not accrued at the fiscal closing; $6.7 million was related to sponsored awards.
- UCLA had to make an adjusting journal entry for the material amount to true up expenses and accounts payable after the local ledger was already closed.
- KPMG recommended improving internal controls in this area.
What needs to be done to ensure expenses are recorded in the proper period for upcoming fiscal closing for FY16?

- Department must be aware of all expenses for FY16 regardless of whether invoices are received or not for goods/service received during FY16.
- Department must submit invoices to the A/P office timely at all times to minimize the needs to accrue expenses at fiscal year end.
- During fiscal closing, department must submit expenses that should be accrued to the GA office if not recorded in g/l.
- The GA office will accrue expenses at the year end – expenses and A/P.
- Per FY16 closing schedule issued by GA on April 1, 2016;
  - All expenditures must be recorded in g/l by July 7, 2016
  - All adjustments must be posted to g/l by July 19, 2016
- Questions on detail steps in communicating accrual to GA?
  - Contact Dok Yun in GA (X 42664)
PAMS Version 2
Deployment

Jennifer Aguilar
Sendhil Kolandaivel
Katie Cadle
PAMS agenda

- Background
- Scope: what is going live?
  - Worklist
  - Deliverables
  - Upload RAPID Closeout Packet to PAMS
- Deployment process
- Training
- Next Steps
- FAQ’s
Background

- PAMS Pilot launched February 2014
- Version 2.0 released March 28, 2016
- Campus Rollout started April 4, 2016
  - 12 Clusters, 43 Users
Pilot Departments

ANDERSON GRAD SCH OF MANAGEMENT
ANESTHESIOLOGY
ARCHITECTURE & URBAN DESIGN DEPARTMENT
ASIA INSTITUTE ADMINISTRATION
BIOMATHEMATICS
BUDGET CONTROL - LAW LIBRARY
CENTER FOR AFRICAN STUDIES
CENTER FOR CHINESE STUDIES
CENTER FOR GLOBAL LEARNING
CENTER FOR KOREAN STUDIES
CENTER FOR WORLD LANGUAGES
CNTR FOR HEALTH POLICY RESEARCH
CNTR FOR LATIN AMERICAN STUDIES
COMPUTER SCIENCE
CTR FOR EMBEDDED NETWORKED SENSING
CTR FOR EUROPEAN & EURASIAN STUDIES
CTR FOR INTERNATIONAL RELATIONS (CIR)
CTR FOR SOUTHEAST ASIAN STUDIES
DEAN, SCHOOL OF THE ARTS
DEPT OF ART
DEPT OF DESIGN I MEDIA ARTS
DEPT OF WORLD ARTS & CULTURES
DESIGN MEDIA ARTS TECHNOLOGY
EMERGENCY MEDICINE

EPIDEMIOLOGY
ETHNOMUSICOLOGY
FOWLER MUSEUM AT UCLA
GRUNWALD CENTER FOR THE GRAPHIC ARTS
HAMMER MUSEUM
HEALTH POLICY AND MANAGEMENT
INSTITUTE OF PLASMA SCI & TECHNOLOGY
INTERDEPARTMENTAL DEGREE PROGRAMS
INTERNATIONAL EDUCATION OFFICE
INTERREGIONAL PROGRAMS
LAW
LAW LIBRARY
MECHANICAL & AEROSPACE ENGINEER
MEDICINE-CARDIOLOGY
MEDICINE-INFECTIOUS DISEASE
MEDICINE-NEPHROLOGY
MEDICINE-RHEUMATOLOGY
MICROBIOLOGY, IMMUNO & MOLECULAR GENETIC
MUSIC
NEUROBIOLOGY
NEUROLOGY
NEUROLOGY-ADMINISTRATION
NEUROLOGY-LONI
NEUROPSYCHIATRIC INSTITUTE

NR EASTERN STDS-VON GRUNEBAUM CTR
OBSTETRICS & GYNECOLOGY
PATHOLOGY DEPARTMENT ADMINISTRATION
PHYSICS & ASTRONOMY
PHYSIOLOGY
PSYCHIATRY/BIOBEHAVIORAL SCI
RADIATION ONCOLOGY
SOCIAL SCIENCES GRANT SUPPORT
SURGERY - THORACIC SURGERY
SURGERY-CARDIOTHORACIC
SURGERY-GENERAL
SURGERY-LIVER AND PANC. TRANSPLANT
SURGERY-ONCOLOGY
SURGERY-PEDIATRIC
SURGERY-PLASTIC
SURGERY-VASCULAR
THE CENTER FOR JAPANESE STUDIES
THEATER MANAGEMENT SERVICES
UCLA HERB ALPERT SCHOOL OF MUSIC
UCLA INTERNATIONAL INSTITUTE
UCLA PERFORMING ARTS
WESTERN MANAGEMENT SCIENCE INSTITUTE
<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>AARON EVANS</td>
<td>DAVID SONG</td>
<td>JENNIE MOLINA</td>
<td>MARK BUENVIAJE</td>
<td>SHEILA JEFFERSON</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ALEXANDRA LUONG</td>
<td>DENILLE CASTILLO</td>
<td>JENNIFER CHUNG</td>
<td>MARY MORIED</td>
<td>SHIRLEY RAYNER</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AMANDA HE</td>
<td>DIANE OHKAWAHIIRA</td>
<td>JENNIFER ONO</td>
<td>MARY ANN MACASO</td>
<td>SIM-LIN LAU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ANA HERRERA</td>
<td>DOLORES MARENTES</td>
<td>JENNY HUYNH</td>
<td>MIAO YE</td>
<td>SONG SETO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ANA MUNOZ</td>
<td>DOMINGO SANCHEZ</td>
<td>JOANNE YUNG</td>
<td>MICHAEL IBALE</td>
<td>STACEY TSAN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ARELI LUCATERO</td>
<td>DUY DANG</td>
<td>JOEY DE LOS REYES</td>
<td>MICHELLE PHILLIPS</td>
<td>STACI CHIKAMI</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASHLEY WALKER</td>
<td>ELISE BITLE</td>
<td>JOSE MANALANG</td>
<td>MIMI LY</td>
<td>STEVEN ACOSTA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BARBARA COKE</td>
<td>FADIYA CHOWDHURY</td>
<td>JOSEPH HUCKE</td>
<td>MUO THANG</td>
<td>TA KANG HSU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BAYAN SADIGHI</td>
<td>FARIDEH AZBIJARI</td>
<td>JUAN VAQUERANO</td>
<td>NANCY GUERRERO</td>
<td>TAMELA GOULD-PORTER</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CAI-LING WANG</td>
<td>FERNANDO RODRIGUEZ</td>
<td>JULIAN WANG</td>
<td>NOORJEHAN ABJANI</td>
<td>TANA WONG</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CALLO NANETTE</td>
<td>GINA RUIZ</td>
<td>KATHERINE SUZUKI</td>
<td>PAO-CHEN (CAROL) LEE</td>
<td>TANIA CRAIG</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CASSANDRA FRANKLIN</td>
<td>GONZALO PAYAN</td>
<td>KATHY HENG-HUI CHANG</td>
<td>PARALUMAN TOLENTINO</td>
<td>TANNAZ TEHRANI</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CATHERINE SERRANO</td>
<td>GRACIEL PANGCO</td>
<td>KENNETH KUO</td>
<td>PATRICIA BENTANCOURT</td>
<td>TIFFANI MELLADO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CATHARINE RUJANURUKS</td>
<td>GURPREET SAHOTA</td>
<td>LANA SONG</td>
<td>RACHEL KIM</td>
<td>TONYA BESTER</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHARLES KIM</td>
<td>HAN KIM</td>
<td>LATROY GANAWAY</td>
<td>RADO LEE</td>
<td>TRACEY WONG</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHARLES PRICE</td>
<td>HOLLY HE</td>
<td>LEE YANG</td>
<td>RAELLEN MAN</td>
<td>TSEGAYE TESHOME</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHENDA SENG</td>
<td>HYUN KEUN TSANG</td>
<td>LISETTE MORA</td>
<td>REBECCA YUAN</td>
<td>VANESSA ALFARO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHRISTINE LAVOIE</td>
<td>IRENE WANG</td>
<td>LYNETTE HAND</td>
<td>RIO CRUZ</td>
<td>WARREN THOMSON</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHRISTOPHER TURK</td>
<td>IRENE TANAKA</td>
<td>MADRID NANCY</td>
<td>SAIMA SHAROFF</td>
<td>WENDY MA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CORAL CASTRO-WINTRINGER</td>
<td>JASON TREVINO</td>
<td>MARCELLA TONG</td>
<td>SAIRA ASLAM</td>
<td>YECENIA GONZALEZ</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CORINNA YEE</td>
<td>JENIFER BAKER</td>
<td>MARCIA ARGOL0</td>
<td>SAMINA QUAZI</td>
<td>YVONNE JOSE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DAVID ISLAS</td>
<td></td>
<td>MARK LUCAS</td>
<td>SARAH KLEIN</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Scope

Worklist Page

- Customized worklists for the individual user to prioritize work and monitor progress updated in near real time
- Ability to track who is responsible for completing a given task at any time
Scope

Deliverables Page

• Easy access to key information about all financial deliverables in one place, including due date, a type of invoice or financial report, EFM contact, Status, etc.

• Ability to retrieve a copy of the invoice or financial report submitted to the sponsor
Scope

Fund Balance and Approvals Page

- Ability to upload the RAPID Closeout Packet in PAMS
- PAMS will facilitate the approval process and automatically update the status of the packet → accurate status of all finals in the worklist
- Will enable us to store all key financial documents in PAMS, official system of record for financial management of sponsored awards
Deployment Process

Go Live in Phases

• Deployment will occur in 3-4 waves
• Department/Clusters that make up wave 1 have been identified and contacted
• Department/Clusters that make up future waves are currently being reviewed
• Deployment to wave 1 has begun in April
Deployment Process

Go Live in Phases

- Deployment will occur in 3-4 waves
- Department/Clusters that make up wave 1 have been identified and contacted
- Department/Clusters that make up future waves are currently being reviewed
- Deployment to wave 1 has begun in April
Deployment Process

Total number of Wave 1 users:

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Number of Users</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduate School of Education and Information Studies</td>
<td>11</td>
</tr>
<tr>
<td>Henry Samueli School of Engineering</td>
<td>35</td>
</tr>
<tr>
<td>Letters and Science (Life, Physical and Social Sciences)</td>
<td>64</td>
</tr>
<tr>
<td>Semel Institute</td>
<td>29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>139</strong></td>
</tr>
</tbody>
</table>

For a complete list of departments in Wave 1, please visit the EFM website:  [www.efm.ucla.edu](http://www.efm.ucla.edu)
Training

• Variety of training will be available to suit the needs of different users
  – Online training covering individual pages within PAMS
    • Quick Guides
    • Videos (Coming Soon!)
  – In-Person Training
    • Friday, April 8th 9:00-11:00
    • Monday, April 25th 9:00-11:00
  – Open Houses
    • Monday, April 18th 9:00-11:00

• Training is not mandatory but is highly recommended
Next Steps

- Tasks that will need to be completed prior to rolling into PAMS:
  - Determine the PAMS cluster assignment
  - Fill out a PAMS Access Form
  - Obtain approval for employees to have PAMS access

- The PAMS Team will reach out to departments when it is time to obtain this information
Frequently Asked Question

• As a department fund manager in PAMS does EFM still require the department approver’s signature on the certification page?
  • No, EFM does not require an ink signature. EFM will use the approvals in PAMS as confirmation

• How do I know if I have access to PAMS?
  • A welcome email from PAMS Help will be sent to all new users when they are set up in PAMS
- As a department fund manager in PAMS does EFM still require the department approver’s signature on the certification page?
  - No, EFM does not require an ink signature. EFM will use the approvals in PAMS as confirmation

- How do I know if I have access to PAMS?
  - A welcome email from PAMS Help will be sent to all new users when they are set up in PAMS
Questions

Contact information

Yoon Lee
X40375
yoon.lee@research.ucla.edu

PAMS Help
PAMSHelp@research.ucla.edu
x40008

EFM Website
www.efm.ucla.edu