Research Administrators Forum
February 9th, 2017

Welcome!

Marcia Smith
Associate Vice Chancellor for Research
Agenda

- **Welcome and Announcements** - Marcia Smith

- **ORDM Updates** - Rory Constancio

- **OCGA Updates** - Patti Manheim, Cindy Gilbert
  - EPASS Changes
  - FDP Reports
  - Unilateral Closeouts
  - Restrictions on State-Funded Travel

- **EFM** - Yoon Lee
  - Increased Financial and Audit Risk with Federal Subaccount Transition
Highlights of ORA FY 2017 to Q2 Research Proposals & Awards

http://portal.research.ucla.edu/

Rory Constancio
Director, Office of Research Data Management
FY 2017 through Q2 Update

Proposal Requested Dollars & Counts

<table>
<thead>
<tr>
<th>Requested Dollars</th>
<th>Proposal Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,844,910,619</td>
<td>2,865</td>
</tr>
</tbody>
</table>

Awarded Dollars & Counts

<table>
<thead>
<tr>
<th>Awarded Dollars</th>
<th>Award (Transaction) Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>$489,637,297</td>
<td>2,449</td>
</tr>
</tbody>
</table>
FY 2017 through Q2
Comparison to FY 2016 through Q2

Proposal Requested Dollars & Counts

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Requested Dollars</th>
<th>Proposal Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017 to Q2</td>
<td>$1,844,910,619</td>
<td>2,865</td>
</tr>
<tr>
<td>FY 2016 to Q2</td>
<td>$1,857,197,780</td>
<td>2,620</td>
</tr>
</tbody>
</table>
## FY 2017 through Q2
Comparison to FY 2016 through Q2

### Awarded Dollars & Counts

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Awarded Dollars</th>
<th>Award (Transaction) Counts</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017 to Q2</td>
<td>$489,637,297</td>
<td>2,449</td>
</tr>
<tr>
<td>FY 2016 to Q2</td>
<td>$481,574,347</td>
<td>2,406</td>
</tr>
</tbody>
</table>
FY 2016 through Q2 & FY 2017 through Q2
Awarded Dollars

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2016 to Q2</th>
<th>FY 2017 to Q2</th>
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</thead>
<tbody>
<tr>
<td>Federal Government</td>
<td>$304,368,984</td>
<td>$302,118,727</td>
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<tr>
<td>Business &amp; For-Profit</td>
<td>$56,515,296</td>
<td>$64,626,217</td>
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<tr>
<td>State &amp; Other Government</td>
<td>$24,883,992</td>
<td>$27,416,945</td>
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<tr>
<td>Higher Education</td>
<td>$30,229,526</td>
<td>$39,157,280</td>
</tr>
<tr>
<td>Charitable &amp; Non-Profit Organization</td>
<td>$65,576,549</td>
<td>$56,318,128</td>
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</tbody>
</table>
FY 2017 through February 8, 2017
Comparison to FY 2016

FY 2016 through June 30, 2016 Final
$1,049,075,841

FY 2017 through February 8, 2017
$557,216,961

FY 2016 through February 8, 2016
$544,976,685
EPASS Updates

5. **Sponsor Information** (Entity which will provide funding directly to UCLA)
   - Sponsor Name: __________________________
   - Sponsor Due Date: ____________ [●] Time (Pacific): ____________
   - Deadline Type: __________________________
   - Sponsor Guidelines and/or FOA/RFA/RFP:

   - Yes [□] No [□]

   - Attached: [□] URL (Section 9) [□] Name/No. # __________________

   - Contact (if known): __________________________
   - Email Address: ____________________________
   - Phone #: ____________________

   **Prime Sponsor Information** (Complete this section when UCLA is a subrecipient)
   - Prime Sponsor Name: __________________________
   - Prime Sponsor Due Date: ____________ [●] Time (Pacific): ____________
   - Prime Sponsor Guidelines and/or FOA/RFA/RFP:

   - Yes [□] No [□]

   - Attached: [□] URL (Section 9) [□] Name/No. # __________________

   - Contact (if known): __________________________
   - Email Address: ____________________________
   - Phone #: ____________________

Allows for more complete information leading to efficient, thorough review.
### EPASS Updates

#### Proposal Checklist - Carefully Review and Answer All Questions

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

**PI Exception Required?** *(Check Requirements and Look up Eligibility)*. If yes, attach approval form *(Sample Approval Form)*

**On Campus Space?** Indicate location: Building: __________________________ Room: __________________________

**Off Campus Space?** Indicate location: __________________________

**Outgoing Agreements?** If yes, provide entity names in Section 9, Remarks, and attach Sub-recipient Commitment Form(s) or FDP Expanded Clearinghouse Subrecipient Letters(s) of Intent for each entity.

PI signature below indicates review and approval of cost reasonableness. *(See Subaward Initiation and Management)*

**Does this project involve activities outside the U.S. or partnership with International Collaborators?**

**Is any Cost Sharing/Matching proposed in this application?** *(Cash, unfunded effort, or in-kind contributions - do not include salary cap differential).*  
- Yes, required by sponsor?  
- Yes (mandatory committed)  
- No (voluntary committed)

**Cost Share Amount:** __________________________  
**Source/FAU#:** __________________________

**Is any unfunded effort proposed in this application?** *(In accordance with UC policy, "unfunded effort", must be reported in ERS. Do not include salary cap differential here)*  
**Source/FAU#:** __________________________

**Do you anticipate program income?** If yes, specify: ________________________________________________
EPASS Updates

Carefully Review and Answer All Questions

• Receive incomplete/incorrect Checklists.
• Information is important for compliance:
  ▪ University – PI Exception, Cost Sharing (identification of funding source), space, university IP,
  ▪ State - COI,
  ▪ Federal – Export Control, COI, Subrecipients, animal and human subjects
• Data capture is retrievable/reportable
Is any Cost Sharing/Matching proposed in the application?

Project costs not borne by the sponsors but supported by contributions from the University and/or third parties.
EPASS Updates

Mandatory Cost Sharing – that portion of the University contribution to a sponsored project which is required by the terms of the project’s Request for Proposal or Application (RFP/RFA).

- requires tracking via the financial system
- auditable documentation
- reporting to the sponsor and is part of the award eligibility criteria

UC Contract and Grant Manual; 5-310
Voluntary Committed – Not required by sponsor. University-initiated contributions to a sponsored project.

Voluntary cost sharing is discouraged under the University’s policy requiring full cost recovery for work conducted under extramural awards as it commits University resources and creates additional award administration documentation requirements.

- requires tracking via the financial system
- auditable documentation
- reporting to the sponsor

UC Contract and Grant Manual; 5-320
Voluntary uncommitted cost sharing refers to any effort of University faculty (and possibly senior researchers) beyond that which is committed and budgeted for in a sponsored agreement. Such voluntary uncommitted cost sharing is not included in either the proposal budget or the narrative.

UC Contract and Grant Manual; 5-340
EPASS Updates

Cash

- Actual cash transactions
- Value of a cash transaction
- University purchased equipment

Unfunded Effort

- Effort committed to execution/performance of the project
- University covers the costs
- Costs not borne by the sponsor
**Unfunded Effort**

Is any unfunded effort proposed in this application? In accordance with UC Policy “unfunded effort”, must be reported in ERS.

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**5-330 Committed Cost Sharing/Matching**

“Committed cost sharing includes mandatory and voluntary cost sharing identified in the project proposal (in the proposed budget or in the project narrative). It represents a commitment by the University that must be fulfilled if the proposal is accepted as offered by the University and awarded by the sponsor. By accepting an award with committed cost sharing, the University also incurs an obligation to document the financial contribution provided to the sponsored project. **Reporting may also be required by the sponsor.** (See 5-500, Cost Sharing records and Reports.) In addition, all information on commitments must be identified for proper effort reporting and for F&A rate proposal development. Should the awarded amount be reduced from the proposed amount, the committed cost sharing may need to be adjusted accordingly, particularly if the awarded budget reduction requires a change in the Scope of Work. Any reduced cost sharing should be correctly stated in the award.”
In-Kind Contributions - the value of non-cash contributions provided by the University or non-federal third parties to a sponsored project when such contributions directly benefit that project.

- services provided by volunteers and
- property donated by non-federal third parties.

UC Contract and Grant Manual; 5-420
EPASS Updates

For proposal submissions funded by Federal Public Health Service (PHS) or an agency that has adopted the PHS regulations, provide, below, the name and email address for all project personnel responsible for the design, conduct, or reporting of research. All named individuals must have a current disclosure in eDGE, which is accessed at coi.research.ucla.edu.

☐ No other project personnel responsible for the design, conduct, or reporting of research.

![Click here to copy Investigators information from section 1](link)

<table>
<thead>
<tr>
<th>First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Email Address</th>
<th>For ORA Use Only</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

Clarifying language and removal of outdated information.
eDGE Disclosure Tracking Form

Updates

**eDGE Annual Financial Disclosure Tracking for PHS Non-Competing Continuation, Progress Reports and No-Cost Extensions**

*eDGE* (Electronic Disclosure Gateway) disclosure required for *non-competing continuation* (incremental funding), progress report (RPPR or hard copy) submissions and no cost extensions funded by Federal Public Health Service (PHS) or an agency that has adopted the PHS regulations.

In lieu of filing the 740(s), complete the information below for all *current and new* project personnel responsible for the design, conduct, or reporting of research. To access the web-based disclosure system, go to [coi.research.ucla.edu](http://coi.research.ucla.edu).

Clarifying Language:

- *Annual* requirement
- *Non-competing continuations* (generally applies to flow-through funding)
- Emphasis on both *current and new* investigators
**eDGE Disclosure Tracking Form Updates**

<table>
<thead>
<tr>
<th>Progress Report Deadline Date</th>
<th>NCE Request Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Name</td>
<td>Sponsor Award #</td>
</tr>
<tr>
<td>Fund #</td>
<td>Date</td>
</tr>
</tbody>
</table>

Please check applicable boxes below:

- □ Non-Competing Continuation – Budget Period: ________________________________
- □ Progress Report – Deadline Date: ________________________________
- □ NCE Request Date: ________________________________

PI Name: ____________________________ Sponsor Award #: ____________________________ Fund #: __________________

- □ No other project personnel are responsible for the design, conduct, or reporting of research.

- Yes project personnel below are responsible for the design, conduct, or reporting of research.

- **Added Non-competing Continuation**
- **More user friendly format**
- **Move “date” to the signature line**
- **Added affirmative response**
**eDGE Disclosure Tracking Form Updates**

- Added Non-competing Continuation
- Added “date” to the signature line
Staff Update

Saima Sharoff – Grant Analyst – Grants and Cooperative Agreements

Senior Fund Manager in the Department of Medicine, Division of Infectious Diseases, with both pre-award and post-award responsibilities. Four years plus years’ experience in this position with extensive knowledge of NIH and non-profit sponsors.
Agenda

- FDP Report – Federal Updates
- NIH Unilateral Closeout
- AB 1887 – Travel Restrictions
The Federal Demonstration Partnership (FDP)

- Cooperative initiative among 10 federal agencies and 155 institutional recipients of federal funds.
- Purpose: to reduce administrative burdens associated with research grants and contracts.
- Forum for representatives from universities and non-profits to work collaboratively with federal agency officials to improve the research enterprise.
- Meetings three times/year.
- Ongoing working group activities throughout the year.
- www.thefdp.org
Federal Updates – Research Terms and Conditions

Initiative led by NSF and NIH

- Develop revised set of RTCs to implement Uniform Guidance.
- Will apply to research and research related grants from participating agencies to IHEs and non-profits.
- Co-chairs are in final negotiations with OMB on resolving remaining issues.
- Final version of RTCs will be posted in the Federal Register.
  - Notice will encourage other federal agencies to adopt.
New PAPPG Implementation

• Significant Changes
  • Enhanced coverage of cost sharing to clarify difference between voluntary committed and voluntary uncommitted.
  • Indirect cost rates lower than negotiated rates considered voluntary committed cost sharing – not allowed under policy.
  • Greater clarity on instructions for proposals submitted later due to natural or man-made disasters.
Federal Updates – National Science Foundation

New PAPPG implementation

• Applies to proposals submitted, or due, on or after January 30, 2017.
Federal Updates – National Science Foundation

New PAPPG Implementation

- Significant Changes
  - Separate section on *Types of Proposals* which highlights special proposal types such as RAPID, EAGER, GOALI, and RAISE.
Federal Updates – National Science Foundation

Electronic Research Administration Forum

• Gather Opinions, perspective and feedback around NSF ERA activities
• Proposal System Modernization (PSM) webinars
  • April 2016 and September 2016
  • Next webinar TBA
• More researcher participation is strongly encouraged.
• Website: https://www.nsf.gov/bfa/dias/policy/era_forum.jsp
• List-serv: send email to NSF-ERA-FORUM-subscribe-request@listserv.nsf.gov
Federal Updates – National Science Foundation

Outreach

• NSF Grants Conference (archived webcast from November 2016)
  • https://goo.gl/vwJSX1

• NSF Grants Conference
  • June 5 – 6, 2017
  • Louisville, KY
  • https://goo.gl/X8ney5
Federal Updates – National Institutes of Health

Continuing Resolution

• PL 114-254 funds federal government until April 28, 2017
• Funding is at 99.8 of FY 2016 level.
• Stay tuned!
Federal Updates – National Institutes of Health

FY 2017 Grants Policy Statement

• Applicable to all grants and cooperative agreements with **budget periods** beginning on or after October 1, 2017.
• Review significant changes.
• Will continue to publish interim changes through guide notices.
Federal Updates – National Institutes of Health

Interim RPPR

• Effective February 2017, I-RPPR will be required while Type 2 applications are under consideration.

• If Type 2 is funded, NIH will treat the I-RPPR as the annual for final year of previous segment.

• If Type 2 is not funded, I-RPPR will be treated as the Final.

• Watch for updates and FAQs on the RPPR website: https://grants.nih.gov/grants/rppr/index.htm

Extension of Effective Date for Single IRB

• New date: September 25, 2017.

• Stay tuned for updates!
Federal Updates – National Institutes of Health

2017 NIH Regional Seminars:

Spring Regional Seminar
New Orleans, LA
May 3 – 5, 2017

Fall Regional Seminar
Baltimore, MD
October 25 – 27, 2017

See: NOT- OD-17-026
Federal Updates – Air Force Office of Scientific Research

Current BAAs

BAA-AFRL-AFOSR-2015-0007
Research Interests of the Air Force Office of Scientific Research
Issued July 1, 2016

BAA-AFRL-AFOSR-0008
Air Force Defense Research Sciences Conference and Workshop Support
Issued July 21, 2016

Both open until superseded
Federal Updates – Air Force Office of Scientific Research

Use of Grants.gov

• All proposals submitted to AFOSR announcements must be submitted through Grants.gov.

• USPS will only be accepted if Grants.gov is down and proposal is accompanied by a Grants.gov help ticket explaining the reason for rejection.

• AFOSR will not accept due to user error or incorrect forms are used.
Federal Updates – Final Thoughts

Final Thoughts

- All federal reps throughout all sessions referenced the need for timely reporting:
  - Financial
  - Technical/Progress
  - Equipment
  - Invention
- Data is important.
- Still need to achieve more common reporting elements and uniformity across all sponsors.
NIH Unilateral Closeout of Awards

- Email notifications of unilateral closeout to PI and OCGA.
- Can affect future funding for individual PIs and the University.
- Applies to all final reports (submitted via eRA Commons)
  - Financial – initiated and submitted by EFM
  - Technical (RPPR) - initiated by PI and submitted by PI or OCGA
  - Invention – initiated by PI and submitted by OCGA
- Deliverables available on Snapshot, PI Portal, Commons.
AB 1887 - State Funded Travel Prohibition

• Assembly Bill 1887 approved September 27, 2016
• Prohibits state funded travel to certain states* that have passed laws that:
  • authorize discrimination based on sexual orientation, gender identity and gender expression, or
  • voids or repeals existing state of local protections against such discrimination.

*Currently Kansas, Mississippi, North Carolina, Tennessee
AB 1887 - State Funded Travel Prohibition

• **Does not** affect travel that is paid for or reimbursed using non-state funds.

• **Does** prohibit the University from requiring any employee to travel to restricted states *regardless of funding source*.

• University has a responsibility to monitor [Attorney General’s list](#) for changes.

• See:
  
  • ORA News – February 6, 2017
  
  • Memo from Scott Monatlik – January 13, 2017
  
  • FAQs

Contact your OCGA Team for questions about specific funds.
Questions?
Increased Audit and Financial Risk with Federal transition to Subaccount

Yoon Lee
NIH award transition to subaccount

Timeline overview

July 2013:
- Under directive of DHHS, NIH announced transition of all domestic awards in the pooled account to subaccounts in Payment Management System (PMS).
- Goals were to increase data transparency related to all financial activities on the letter of credit and to enhance effective and timely closeout of awards.

October 2013:
- NIH started issuing a competing awards under subaccounts in PMS.

October 2015:
- NIH started transitioning non-competing awards from the pooled account to subaccounts in PMS.
NIH award transition to subaccount

**Pooled account:**
- UCLA draws cash for all awards in the pooled account in lump sum every week and reports detailed cash draw amount for each award quarterly (FFR 425).
- NIH does not have cash disbursement information at award level until the quarterly FFR is submitted.

**Subaccount:**
- UCLA is required to identify the amount to draw at award level each time when cash is drawn.
- NIH has access to cash disbursement information at award level at any given point of time.
- UCLA generally draws cash every week → UCLA spending information is provided for each award in PMS every week.
NIH award transition to subaccount

Transition Trend and Status at UCLA

- As of December 31, 2016, UCLA had 921 awards in subaccounts and 193 awards remaining in the pooled account. 83% of awards are in the subaccount.
NIH Cash Draw Data

NIH Cash Draw Amount for October 2016 through January 2017

- Average monthly draw amount is approximately $31.5 million. 95% of amount are now drawn from subaccounts.

<table>
<thead>
<tr>
<th>Total Cash Draw</th>
<th>Oct-16</th>
<th>Nov-16</th>
<th>Dec-16</th>
<th>Jan-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pooled account</td>
<td>1,714,189.18</td>
<td>784,302.78</td>
<td>305,334.92</td>
<td>1,469,399.08</td>
</tr>
<tr>
<td>Subaccount</td>
<td>29,143,375.53</td>
<td>45,455,459.80</td>
<td>9,849,391.16</td>
<td>29,986,689.10</td>
</tr>
<tr>
<td>Total</td>
<td>30,857,564.71</td>
<td>46,239,762.58</td>
<td>10,154,726.08</td>
<td>31,456,088.18</td>
</tr>
<tr>
<td>Subaccount / Total</td>
<td>94%</td>
<td>98%</td>
<td>97%</td>
<td>95%</td>
</tr>
</tbody>
</table>

- Average monthly refund is over $700k, about 2.5% of average monthly expenditure. More frequent refunds are noted on certain funds.

<table>
<thead>
<tr>
<th>Subaccount</th>
<th>Oct-16</th>
<th>Nov-16</th>
<th>Dec-16</th>
<th>Jan-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash draw (expenditures)</td>
<td>29,702,767.89</td>
<td>46,031,853.23</td>
<td>10,501,067.03</td>
<td>31,073,454.77</td>
</tr>
<tr>
<td>Refund</td>
<td>(559,392.36)</td>
<td>(576,393.43)</td>
<td>(651,675.87)</td>
<td>(1,086,765.67)</td>
</tr>
<tr>
<td>Total</td>
<td>29,143,375.53</td>
<td>45,455,459.80</td>
<td>9,849,391.16</td>
<td>29,986,689.10</td>
</tr>
<tr>
<td>Refund/Expenditures</td>
<td>2%</td>
<td>1%</td>
<td>6%</td>
<td>3%</td>
</tr>
</tbody>
</table>
Return of funds on awards:

- Occurs when expenses decreased from the last draw
- Represents cost transfers → Costs were incorrectly charged to the project
- Frequent and/or material refund may alert NIH of deficiency in internal controls over administering grants
- For awards in the pooled account, frequency and amount of refunds are not transparent since award level data are provided quarterly.
- For awards in subaccount, frequency and amount of refunds are tracked in a transparent manner.
NIH Cash Draw Data

- Weekly draw activity on one actual NIH award in the subaccount from Oct 2016 – Jan 2017

Credit back to LOC: returning cash  No cash request: no expense incurred
NIH Cash Draw Data

Spending data for awards in subaccount are up to date and readily available for NIH. Questions can be asked when:

- Frequent and/or material refunds are made
- Accelerated spending toward the end of the project period is noted
- High unexpended balance remains when the project period is near to end
- Spending is deemed not aligned with progress reported

These are not necessarily mean improper financial management; however, if appropriate explanation and/or documentation is not provided when asked, they may lead to more investigation.
NIH FFR Approval and De-obligation

- We noted significant improvement in NIH’s turnaround times to review FFR: generally within 1 month after FFR submission.

- With transition to subaccounts, we also noted immediate de-obligation of funds in PMS: on the same day of FFR approval.

- Additional expenses not reported in the original FFR is not likely to be reimbursed even if the revised FFR is submitted once funding is de-obligated in PMS.

- Timely submission of accurate COP to EFM will ensure reimbursement of costs incurred for the project.
### NIH FFR Approval and De-obligation

**Case #1: NIH-National Institute of Environmental Health Sciences (NIEHS)**

<table>
<thead>
<tr>
<th>Project Period</th>
<th>09/22/14 - 08/31/16</th>
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</thead>
<tbody>
<tr>
<td>Federal funds authorized</td>
<td>162,002.07</td>
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<tr>
<td>Final expenses reported</td>
<td>154,000.00</td>
</tr>
<tr>
<td>Unobligated balance</td>
<td>8,002.07</td>
</tr>
</tbody>
</table>

- **FFR Due**: 11/29/2016
- **FFR Submitted**: 11/28/2016
- **Date NIH accepted FFR**: 12/19/2016

<table>
<thead>
<tr>
<th>PMS</th>
<th>POST DATE</th>
<th>ISSUE DATE</th>
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<tbody>
<tr>
<td>-8,002.07</td>
<td>12/21/2016</td>
<td>12/19/2016</td>
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<tr>
<td>0</td>
<td>8/14/2015</td>
<td>8/13/2015</td>
</tr>
<tr>
<td>154,000.00</td>
<td>9/22/2014</td>
<td>9/19/2014</td>
</tr>
<tr>
<td>154,000.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FFR accepted on 12/19/16 → Balance de-obligated on 12/19/16**

(Balance de-obligated within 1 month from submission of FFR)
NIH FFR Approval and De-obligation

Case #2: NIH-National Institute of Neurological Disorders and Stroke (NINDS)

- Project Period: 07/01/14 - 06/30/16
- Federal funds authorized: 423,500.00
- Final expenses reported: 422,047.15
- Unobligated balance: 1,452.85

- FFR Due: 10/28/2016
- FFR Submitted: 10/27/2016
- Date NIH accepted FFR: 11/8/2016

<table>
<thead>
<tr>
<th>PMS</th>
<th>POST DATE</th>
<th>ISSUE DATE</th>
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</thead>
<tbody>
<tr>
<td>192,500.00</td>
<td>4/30/2015</td>
<td>4/29/2015</td>
</tr>
<tr>
<td>231,000.00</td>
<td>4/23/2014</td>
<td>4/23/2014</td>
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<tr>
<td>422,047.15</td>
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</tbody>
</table>

FFR accepted on 11/08/16 → Balance de-obligated on 11/08/16
(Balance de-obligated within 1 month from submission of FFR)
Case #3: NIH-National Institute of Child Health and Human Development (NICHD)

<table>
<thead>
<tr>
<th>Project Period</th>
<th>05/12/14 - 04/30/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal funds authorized</td>
<td>152,075.00</td>
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<tr>
<td>Final expenses reported</td>
<td>149,688.09</td>
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<tr>
<td><strong>Unobligated balance</strong></td>
<td><strong>2,386.91</strong></td>
</tr>
</tbody>
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| FFR Due                | 7/29/2016           |
| FFR Submitted          | 7/26/2016           |
| **Date NIH accepted FFR** | **8/16/2016**      |

<table>
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<tbody>
<tr>
<td>-2,386.91</td>
<td>8/18/2016</td>
<td>8/16/2016</td>
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<td>75,075.00</td>
<td>3/18/2015</td>
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<tr>
<td>77,000.00</td>
<td>5/13/2014</td>
<td>5/12/2014</td>
</tr>
<tr>
<td>149,688.09</td>
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</tr>
</tbody>
</table>

**FFR accepted on 8/16/16 → Balance de-obligated on 8/16/16**
(Balance de-obligated within 1 month from submission of FFR)
Increased Risk for Audit and Financial Loss

Spending data are readily available for funds on letter of credit

- Transition of all NIH awards in the pooled account to subaccount in PMS is anticipated to be completed in August 2017.
- Cash draws on all NSF awards are performed at the award level in ACM$.
- More data are available for sponsors to conduct various data analytics to effectively and efficiently identify questioned and/or unusual patterns for further investigation.

It is important

- To record expenses to the correct project to minimize cost transfers.
- To monitor spending rate in relation to project progress and record charges timely.
- To submit an accurate FFR timely for reimbursement for cost incurred for the project.
- To be aware that a window of opportunity for revision is short.
Contact information

EFM Website
http://ora.research.ucla.edu/EFM/

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