EFM Updates

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Agenda

- DHHS Pooled to Subaccounting Transition Update
- Closeout Timeline
Pooled to Subaccounting Transition
Pooled to Subaccounting Transition

• **Change in cash draw in PMS**
  - Reimbursements for DHHS expenditures are drawn from the Federal Payment Management System (PMS)
  - EFM currently draws cash from a pooled account
  - EFM must draw cash from subaccounts for new and continuing awards as NIH establishes them in the PMS subaccounts
## Pooled Account vs. Subaccounts

**Pooled Account:**
- Total Draw: $20 million
- Total Awards: 1,000

$20 million draw by UCLA

Draws submitted in aggregate

**Subaccount:**
- Total Draw: $20 million
- Total Awards: 1,000

Request made for all award under DHHS/NIH

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<tr>
<th>Award</th>
<th>Expense</th>
<th>Draw Amount</th>
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Draw requested by award

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*UCLA EFM Extramural Fund Management*
Latest Update

• COGR has been notified that the Department of Health and Human Services (HHS), Office of Grants Policy, has granted NIH an extension for implementing subaccounts.

• Effectively, this would represent a continuation of the current policy where new awards or competing continuations only are transitioned to subaccounts. This has been in effect since October 1, 2013.

• We expect that this extension will be for one more year and that all awards will be required to be transitioned to subaccounts beginning October 1, 2015.
Closeout Timeline
Closeout Phases

Phase 1 – Notification and Preparation

- 90/30/0 Days Before
  - RAPID Closeout Notification to Department/PI
- Department/PI Review Fund
- Fund Ends

Phase 2 – Reconciliation and Report

- 45 Days Before
  - Department finalizes review of Fund
- 30 Days Before
  - Department will provide Fund with Closeout Packet
- FFR is Due
Drivers for Closeout Phases

• Effective under the new subaccounting process, no reimbursements will be made on requests for payments more than 90 days after Budget End Date

• Impact: All expenditures must post in a timely manner to meet the above referenced deadlines for direct and pass-through federal awards in order to be reimbursed.
Example of FFR Due 90 Days After

- **6/30**: Budget Period End Date
- **8/30**: Closeout Packet Due to EFM
- **9/30**: FFR Due

- **5/1 - 6/30**: Phase 1 - Notification and Preparation
- **7/1 - 8/31**: Phase 2 - Reconciliation and Report
- **9/1 - 9/30**: Expenses At Risk
Example of Invoice Due 60 Days After

- 6/30: Budget Period End Date
- 7/31: Closeout Packet Due to EFM
- 8/31: Invoice Due

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<th>7/1 - 7/31</th>
<th>8/1 - 8/31</th>
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<td>Phase 1 Notification and Preparation</td>
<td>Phase 2 Recon/Report</td>
<td>Expenses At Risk</td>
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