EFM Updates

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Interim Director, EFM
Agenda

• Organization Updates

• DHHS Pooled to Subaccounting Transition

• Closeout Timeline

• PAMS Update
Organization Updates
Organization Updates

• **Four Open Positions**
  - 3 Accountant I’s
  - 1 Accountant II

• **Accountant I’s**
  - Verbal offers accepted
  - Anticipated to start 5/19

• **Accountant II**
  - Finalists identified

• **Goal is to minimize changes to department contacts as we assimilate the new hires**
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 in FY14 and FY15 respectively.

• How will UCLA address the change?
  ▪ Goal: To minimize additional burden for departments while being in compliance with the new requirement
  ▪ Proposal: Treat SNAP and Non-SNAP differently to isolate population where change is necessary to accommodate the subaccounting transition
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

<table>
<thead>
<tr>
<th>Award</th>
<th>Expense</th>
<th>Draw Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100.00</td>
<td>100.00</td>
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<tr>
<td>B</td>
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<td>100.00</td>
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Request made for all award under DHHS/NIH

Draw requested by award
SNAP Example

- **Project Period (Original competitive segment)**
  - January 2010 – December 2015

- **Budget Period End Dates (New smaller competitive segments)**
  - December 2014 and December 2015

- **FFR Due Dates**
  - March 2015 and March 2016

- **New Fund?**
  - No

- **EFM/Department Interaction for FFR Due March 2015?**
  - No – Report off Ledger as of December 2014, this FFR is administrative only
Non-SNAP Example

- **Project Period (Original competitive segment)**
  - January 2010 – December 2015

- **Budget Period End Dates (New smaller competitive segments)**
  - December 2014 and December 2015

- **FFR Due Dates**
  - March 2015 and March 2016

- **New Fund?**
  - Yes – ORA will create the new Funds as RAS Funds in advance of the transition

- **FM/Department Interaction for FFR Due March 2015?**
  - Yes – We will be requesting a Closeout Packet for both Funds
## Summary

<table>
<thead>
<tr>
<th>Type</th>
<th>SNAP</th>
<th>Non-SNAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Carryforward?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>New Fund?</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Confirmation w/ Dept of Interim FFR?</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

- **NIH Notice for award payment transition to subaccounts:**

- **NIH FAQs for award payment transition to subaccounts:**
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

- Final financial reports/invoices are currently due 90 days after the Budget End Date for almost all direct federal awards.

- Final financial reports/invoices are currently due 60 days after the Budget End Date for almost all pass-through federal awards.
Drivers for Closeout Phases (cont’d)

• 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

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Description</th>
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<tbody>
<tr>
<td>5/1 - 6/30</td>
<td>Phase 1 Notification and Preparation</td>
</tr>
<tr>
<td>7/1 - 7/31</td>
<td>Phase 2 Recon/Report</td>
</tr>
<tr>
<td>8/1 - 8/31</td>
<td>Expenses At Risk</td>
</tr>
</tbody>
</table>

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

• Monthly expenditure reconciliation while a Fund is active is the best practice for avoiding out of period transactions
  ▪ This allows the PI and Department to ensure that:
    • Expenses that should have hit are accurately reflected
    • Expenses that hit erroneously are moved in a timely manner
    • F&A expenses have been incurred correctly
  • It is the responsibility of the PI and Department to ensure that expenses on a Fund match those reported to EFM and the FFR/invoice
  ▪ Phase 2, representing the 30-60 day period after the Fund ends, is the appropriate time to make sure that any final expenses are applied to a Fund, and any reconciling or correcting entries are executed
Currently Under Consideration

- EFM forming a working group, which will include department representatives, to discuss impact of hard deadlines on closeout process
- If Closeout Packet is not received by the due date, then UCLA is considering reporting off the ledger *after* EFM does a cursory review of the expenses
- If expenses are deemed questionable by EFM and appropriate and timely justification is not received, then the department will be expected to cover those expenses
- If expenses are posted or received after the contractual deadline for the final report/invoice, then the department or vendor will be expected to cover those expenses
PAMS Updates
System Availability

- Current Availability: 7:30 AM – 6:00 PM, M-F
- System Uptime

![Weekly System Uptime Chart]

- 3/3: 80%
- 3/10: 94%
- 3/17: 100%
- 3/24: 100%
- 3/31: 98%
- 4/7: 100%
- 4/14: 100%
- 4/21: 100%
- 4/28: 100%
Highlights

- Successfully processed 4 Closeout Packets!

- Bugs and Enhancements
  - Submit to PAMS Help
  - Fixed 75 bugs since go-live
  - Current priority: Assignments and TIF

- PAMS Help
  - PAMSHelp@research.ucla.edu
  - (310) 794-0008

- Quick guides:
  http://ora.research.ucla.edu/EFM/Pages/PAMS/QuickGuide.aspx