Research Administrator’s Forum
September 8, 2016
Today’s Topics

- EFM Highlights of FY15-16
- New fund closeout procedure
- PAMS Update
EFM FY15-16 Highlights

Yoon Lee
FY15-16 Highlights

- **Total expenses for sponsored project funds for FY15-16:** $917,540,069

<table>
<thead>
<tr>
<th>Description</th>
<th>($ in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct cost</td>
<td>$736</td>
</tr>
<tr>
<td>Indirect cost (F&amp;A)</td>
<td>$182</td>
</tr>
<tr>
<td><strong>Total expenses incurred for sponsored project funds</strong></td>
<td>$918</td>
</tr>
</tbody>
</table>

- **Total number of financial deliverables completed:** 12,937

<table>
<thead>
<tr>
<th>Description</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interim financial deliverables</td>
<td>10,663.00</td>
</tr>
<tr>
<td>Final financial deliverables</td>
<td>2,274.00</td>
</tr>
<tr>
<td><strong>Total Number of financial deliverables completed</strong></td>
<td><strong>12,937.00</strong></td>
</tr>
</tbody>
</table>

- **Total payment collected:** $976,328,214

<table>
<thead>
<tr>
<th>Description</th>
<th>(Count)</th>
<th>($ in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Checks, wire, ACH</td>
<td>9,898.00</td>
<td>$459</td>
</tr>
<tr>
<td>Cash draws on the letter of credit</td>
<td>866.00</td>
<td>$517</td>
</tr>
<tr>
<td><strong>Total payments collected</strong></td>
<td></td>
<td><strong>$976</strong></td>
</tr>
</tbody>
</table>
FY15-16 Highlights

- On-time submission rate of financial deliverables for FY15-16 was 82%

<table>
<thead>
<tr>
<th>On-time submission</th>
<th>FY15-16</th>
<th>FY14-15</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interims</td>
<td>91%</td>
<td>86%</td>
<td>5%</td>
</tr>
<tr>
<td>Finals</td>
<td>42%</td>
<td>29%</td>
<td>13%</td>
</tr>
<tr>
<td>Overall</td>
<td>82%</td>
<td>76%</td>
<td>6%</td>
</tr>
</tbody>
</table>

- Implementation of the federal fund closeout procedure contributed to an increase of the on-time submission rate of final financial deliverables
- Deployed PAMS to departments outside the pilot

  - We started deploying PAMS v.02 to campus in waves since April 2016.
  - As of June 30, 2016, in addition to the pilot users of 124, new 112 users were enrolled.

<table>
<thead>
<tr>
<th># of Campus Departments</th>
<th># of Campus Users</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pilot</td>
<td>73</td>
</tr>
<tr>
<td>Non-pilot</td>
<td>62</td>
</tr>
<tr>
<td>Total</td>
<td>135</td>
</tr>
</tbody>
</table>

- Tailored worklists, real time status of financial deliverables, and copies of deliverables are readily available for PAMS users.
FY15-16 Highlights

- Passed the single audit for FY14-15 without reportable finding
- Successfully transitioning to NIH subaccounts in PMS
- Managed 21,000 effort reports released with on-time certification rate of
  - 89% for Fall 2014 and Winter 2015 quarters
  - 90% for Spring 2015 and Summer 2015 quarters
- We constantly communicated with the departments various communication channels including outreaches and delivered trainings and updates
  - Visited more than 54 departments for FY15-16

<table>
<thead>
<tr>
<th># of departments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outreach completed in FY15-16</td>
</tr>
<tr>
<td>Outreach completed in FY14-15</td>
</tr>
<tr>
<td>Total for FY14-15 and FY15-16</td>
</tr>
<tr>
<td>Total # of departments with C&amp;G funds</td>
</tr>
<tr>
<td>% of coverage</td>
</tr>
</tbody>
</table>

- Issued EFM Newsletters, Hosted classes through LMS, Provided PAMS trainings
New Fund Closeout Procedure

Yoon Lee
Goals and Objectives

Goals:
- To continue to support research activities on campus by managing sponsored project funds in compliance with sponsors’ and University’s policies and guidelines and ensuring full and timely cost recovery

Background:
- Federal fund closeout procedure was issued in May 2015 in response to changes of financial reporting requirements in the Uniform Guidance and NIH sub-account cash draw requirements.
- Based on improvement of on-time submission of the federal finals, the federal fund closeout procedure will be modified and expanded to all sponsored project funds.

Objectives
- To develop and implement new fund closeout procedure with a target effective date of 1/01/2017, including
  - Guidelines for timely financial closeout of awards.
  - Processes to submit the final financial deliverables when the closeout packet is not received on time.
  - Processes for revision of the financial deliverables.
At a high level, the new fund closeout procedure will be same as the federal fund closeout procedure.

- Reminder of closeout packet due date will be sent to the department.
- When a closeout packet is submitted to EFM on time, no change to the current practice.
- When a closeout packet is not submitted to EFM on time, EFM will proceed to prepare the final financial deliverables.
- EFM will start from expenses per the general ledger and exclude transactions that are considered questionable based on sponsor’s and university’s policies and guidelines in absence of proper documentation.
- EFM will inform the department of the final expenditure per EFM’s review and ask for department’s confirmation within 5 business days.
- When a response from the department is not timely or incomplete, EFM will proceed to submit the final financial deliverable based on EFM’s review.
- The department will be financially responsible for expenses not included in the final due to absence of a closeout packet.
Exclusion of Expenses:
by EFM in absence of documentation

- The goal is to ensure accurate financial reporting and fiscal compliance while ensuring full recovery of allowable and allocable costs incurred for sponsored activities.

- EFM will exclude
  - unallowable expenses per sponsor’s guidelines or award specific terms and conditions (e.g. Salary and associated benefit in excess of salary cap rate, foreign travel expenses, equipment, etc.)
  - expenses incurred outside the performance period.
  - undocumented questionable expenses.

- Applying the same restrictions of federal to non-federal may result in applying more restrictive rules than required by non-federal sponsors, adversely affecting recovery of costs incurred for the sponsored project.

- EFM will implement “risk based approach” by applying different standards in determining lists of expenses to exclude from the final invoice/report as appropriate by sponsor type:
  - Federal and federal pass through
  - All non-federal
Important Changes Are Coming Up

Changes to restrictions on object codes

- EFM reviewed restrictions on all object codes collaboratively working with General Accounting team and made changes as appropriate.
- Implementation of changes is planned to be completed before the end of the calendar year.

High risk transactions when undocumented for federal and federal pass through awards

- Under the new fund closeout procedure (targeted to be effective January 1, 2017), EFM will exclude “administrative salaries” and “equipment purchased late” when appropriate documentation cannot be obtained timely.
Administrative salaries

EFM will exclude undocumented administrative salaries charged on federal and federal pass through awards

- Administrative salaries on C&G funds for FY15-16:
  - $24 millions of S&W charged with questionable admin job titles
  - 1,718 distinctive employee’s S&W made $24 millions
  - $11 millions (47%) on federal funds
  - $2.6 millions (10.7%) on federal pass through funds

- Commonly used administrative job titles requiring documentation to be claimed as direct costs for the federal and federal pass through awards include:
  - Assistant I, II, III, IV
  - Admin Specialist
  - Administrative analyst
  - Clerk, MSO, Assistant Director
EFM will exclude equipment purchased late when documentation is not obtained timely for federal and federal pass through awards

- Total equipment expenses for all C&G funds for FY15-16: $16,109,098 (592 transactions)
- $1,003,377 (6% of total) were equipment purchases recorded for the last 90 days of the project period (50 transactions)

It was also noted that approximately $1.5 million of equipment purchases were recorded to the general ledger after the project end date → will be excluded

- $1,482,210 (9% of total) were expenses recorded after the project period end date (45 transactions)
Next Steps

- EFM will continue to communicate update on the new fund closeout procedure at upcoming RAFs and via other communication channels including EFM newsletter, ORA listserv, etc.
  - Present overview and highlights of the new fund closeout procedure
  - Present changes to object code restrictions
  - The new fund closeout procedure will be available on EFM website when finalized

- Any ideas for the new fund closeout procedure are welcome and appreciated.
  - Feel free to share your ideas with any member of EFM
PAMS v.2 Deployment

Jennifer Aguilar
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Letters and Science</td>
<td>76</td>
<td>Education and Info Studies</td>
<td>2</td>
</tr>
<tr>
<td>David Geffen School of Medicine</td>
<td>74</td>
<td>Anderson School of Management</td>
<td>1</td>
</tr>
<tr>
<td>International Institute</td>
<td>16</td>
<td>Basic Biomedical Sciences</td>
<td>1</td>
</tr>
<tr>
<td>Henry Samueli School of Engineering and Applied Science</td>
<td>14</td>
<td>Broad Stem Cell Research Center</td>
<td>1</td>
</tr>
<tr>
<td>School of Arts &amp; Architecture</td>
<td>12</td>
<td>Medical Group</td>
<td>1</td>
</tr>
<tr>
<td>Fielding School of Public Health</td>
<td>9</td>
<td>School of Nursing</td>
<td>1</td>
</tr>
<tr>
<td>Luskin School of Public Affairs</td>
<td>9</td>
<td>Semel Institute</td>
<td>1</td>
</tr>
<tr>
<td>Institute of American Cultures</td>
<td>6</td>
<td>VC Student Affairs</td>
<td>1</td>
</tr>
<tr>
<td>University Library</td>
<td>5</td>
<td>Vice Chancellor/Chief Financial Officer</td>
<td>1</td>
</tr>
<tr>
<td>School of Law</td>
<td>3</td>
<td>Vice Provost – Grad. Education</td>
<td>1</td>
</tr>
<tr>
<td>California Nanosystems Institute</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>Total</strong></td>
<td>237</td>
</tr>
<tr>
<td>Total Number of Depts. with C&amp;G Awards</td>
<td></td>
<td>293</td>
<td></td>
</tr>
<tr>
<td>Enrollment (%)</td>
<td></td>
<td><strong>81%</strong></td>
<td></td>
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</tbody>
</table>
Pending Department Action

- Financial deliverable status indicates departmental assistance is needed to complete invoice/financial report
- Will appear in worklist under “Invoices and Reports Due to Sponsor”
Pending Department Action

- Comments reference documents needed to submit the invoice/financial report by the sponsor’s deadline
- Upon EFM’s receipt of complete and accurate documents, financial deliverable will be removed from the department worklist
Missing Managing PI

- Information from the OASIS Account/Cost Center table is used to create closeout packets in PAMS
- To update the Managing Investigator field, contact General Accounting or PAMS Help
Missing Managing PI

- Account/cost centers missing Managing PI appear on Worklist dashboard

- Report available via Fund Search
Training

- 7 in-person training sessions conducted (~25-30 participants/session)
- Upcoming training in Kinross 210:
  - Monday, September 12th 9:00am-11:00am
  - Tuesday, September 20th 1:00pm-3:00pm
- Online Training and Quick Guides: [www.efm.ucla.edu](http://www.efm.ucla.edu)
  - Video tutorials: New videos added frequently
    - How to Complete the PAMS Access Form (available now)
    - Sign On and Worklist (available now)
    - Invoices and Reports Due to Sponsor Dashboard (New!)
    - Deliverables (New!)
    - Closeout Packets Dashboard (coming soon)
PAMS Support

- Monday through Friday, 8:00am-5:00pm
- PAMShelp@research.ucla.edu, (310) 794-0008
- FAQ’s: [http://ora.research.ucla.edu/EFM/Pages/PAMS/FAQ.aspx](http://ora.research.ucla.edu/EFM/Pages/PAMS/FAQ.aspx)

Your feedback is welcomed!
Questions?

Contact information

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