Today’s Topics

- UCPath: Payroll Expense Transfers
- NIH Unilateral Closeout
UCPath: Payroll Expense Transfers

Yoon Lee
Pilot campuses (UC Merced, UC Riverside and ASUCLA) are now live in UCPath as of Tuesday, January 2, 2018.

UCLA’s new go-live date is September 1, 2018.
- UCLA will partner with UCSB as part of the UCLA/UCSB pilot
- Pilot lessons-learned and next steps will be shared with Campus Advisory Group at UCLA.
Payroll Expense Transfers: Pre-UCPath Go-Live Data

What was shared at RAF in July 2017:

- UCLA elected not to convert payroll data from PPS to UCPath → Transfer of payroll processed in PPS cannot be done in UCPath.

- After UCPath Go Live, UCLA will maintain PPS for the limited time to allow transfers of payroll expenses processed in PPS via WebPET → Processes will remain the same as today.

- After PPS support discontinues, if payroll expense transfer is needed, it needs to be processed through a financial journal bypassing payroll sub-ledger → This will create complex yet unnecessary reconciliation between payroll sub-ledger, general ledger, effort reporting system, and any other downstream applications consuming the data from payroll sub-ledger.
Payroll Expense Transfers: Pre-UCPath Go-Live Data

What was shared at RAF in July 2017:

- It is important for the department to complete all necessary transfers of payroll expenses in PPS before PPS support discontinues.

- After UCLA discontinues PPS support;
  - Transfers of payroll expenses in PPS debiting sponsored project funds will not be allowed.
  - If payroll expenses in PPS need to be transferred off from sponsored project funds, additional documentation besides cost transfer questions will be required including detailed action plans for manual reconciliation and adjustments.
Actions Required

- Continue to review payroll expenses every month and upon discovery of errors, process payroll expense transfers through WebPET timely.

- Stay current with all transfers of payroll expenses processed in PPS until UCPath Go-Live (September 1, 2018).
  - Only payroll expenses processed in August 2018 should be left for review after UCPath Go-Live.
NIH Enforcement of Closeout Policies

Yoon Lee
NIH Unilateral Closeout


- Purpose: To alert that NIH is strengthening enforcement of closeout requirements (NIH GPS Section 8.6)

- Recipient Responsibilities
  - Submit timely and accurate final grant expenditure reports (FFR)
  - Reconcile cash transaction reports to the HHS PMS with expenditure reports (FFR)
  - Submit Final Research Performance Progress Report (F-RPPR), and Final Invention Statement and Certification (FIS) within 120 calendar days of the end of the period of performance
When recipients fail to submit timely reports, NIH will initiate unilateral closeout.

- For financial closeout, if a recipient fails to submit a final expenditure FFR, NIH will close the grant using the last accepted Federal Cash Transaction Report’s cash drawdown amount.
  - Expenses incurred after the last FCTR will be disallowed (FCTRs are quarterly so costs for up to three months can be unrecovered) or
  - This may result in debt to be refunded.
- Failure to correct recurring reporting problems may cause NIH to take further actions including corrective actions, withholding of further awards, suspension or termination.
NIH FFR Approval and De-obligation

What was shared at RAF in February 2017:

- 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 prompt de-obligation of funds in PMS upon NIH’s approval of FFR.
- Additional expenses not reported in the original FFR is not likely to be reimbursed after the deadline even if the revised FFR is submitted.
- Timely submission of accurate COP to EFM will ensure reimbursement of all allowable costs incurred for the project.
EFM fund closeout procedure remains the same to ensure timely submission of the final financial deliverable to the sponsor.

Under the current procedure, in absence of a complete and accurate closeout packet, EFM initiates and communicates analysis on the final expenditures based on expenses per general ledger excluding unsupported questionable costs.

Untimely or no response to EFM’s analysis will likely result in under-reporting of expenses and incomplete recovery of costs incurred for the project.

Submission of an accurate and complete closeout packet to EFM by the deadline will ensure full recovery of costs. For more information on the procedure, visit [http://ora.research.ucla.edu/EFM/Pages/Closeout/CloseoutOverview.aspx](http://ora.research.ucla.edu/EFM/Pages/Closeout/CloseoutOverview.aspx)
Contact information

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

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