



# Extramural Fund Management

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February 11, 2021

# Agenda

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- **Effort Report Certification**
- **PAMS: Accounts Receivable**
- **Expired Funds to Close**
- **NIH FFR Submission to PMS**

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# Effort Report Certification

Yoon Lee

# Effort Report Status

- **Effort Report Certification Progress as of February 11, 2021 (released on September 24<sup>th</sup>)**

Reporting Period	Summer 2018	Fall 2018 (Modified)	Winter 2019	Total
Certified	333	4,527	3,894	8,754
Open	101	1,532	1,236	2,869
Total	434	6,059	5,130	11,623
<b>Certification Rate</b>	<b>76.73%</b>	<b>74.72%</b>	<b>75.91%</b>	<b>75.32%</b>

- <https://portal.research.ucla.edu/EffortReportingCertification>

- **Reports flagged as “Under Prelim Review” in ERS due to unresolved UCPATH defects.**

Issue description	Number of reports with errors
Incorrect percent of effort for effort bearing payroll line	269
Pending mass leave correction	518
Missing payroll records	386
Missing Y-OTC or N-OTC lines	231
<b>Total effort reports with errors</b>	<b>1,404</b>
<b>Total number of effort reports</b>	<b>11,623</b>

- **Thank you for certifying 8,754 effort reports! Please continue to certify open effort reports not affected by UCPATH issues.**

# Effort Report Status

- **Reports flagged as “Under Prelim Review” in ERS due to unresolved UCPath defects.**

Issue description in Comment	Status
Incorrect percent of effort for effort bearing payroll line—review supplemental Excel file and job aid provided by EFM before certification	Departments are required to make manual adjustments. The training webinar was held on 10/26/20.
Pending Mass Leave Correction (MLC) entry—do not certify until further instruction is provided by EFM	Mass Leave Corrections have been processed and posted to Labor Ledger and General Ledger but not loaded to ERS yet due to earn date errors discovered.
Missing payroll record(s) in effort report—do not certify until further instruction is provided by EFM”	UCLA is working with UCPath Center to find a solution.
Y-OTC or N-OTC indicator is missing—do not certify until further instruction is provided by EFM	UCLA is working with UCPath Center to find a solution.

- **More detailed special instructions can be found on EFM website including**
  - ERS master exception list
  - Presentation and recording of the ERS webinar for UCPath defects
  - Job aid – recalculated effort reports
  - <https://efm.research.ucla.edu/special-instructions-ers-release/>

# PAMS: Accounts Receivable

Yoon Lee

# PAMS: Accounts Receivable

- Accounts Receivable (AR) pages in PAMS are now available to campus!

**PAMS** | UCLA Research Administration  
Post Award Management System

Worklist | Award Overview | Financial Deliverables | Billing and Reporting | **Accounts Receivable** | Closeout | Management Reports | Administration | Support

AR Aging Summary | AR Aging Detail | AR Assignments

### AR Aging Summary

**Fund Number:**

**PI Name:**

**Department Name (Code):**

**Aging Group:**

**Program Type:**

**Sponsor Name:**

**High Risk?:**

**Reason Code:**

**Sponsor Type:**

**AR Accounts:**

**CM Accountant:**

Search AR by fund number, PI, sponsor, department, and more....

# PAMS: Accounts Receivable

- Accounts Receivable Aging Detail page

Worklist | Award Overview | Financial Deliverables | Billing and Reporting | **Accounts Receivable** | Closeout | Management Reports | Administration | Support

AR Aging Summary | **AR Aging Detail** | AR Assignments

**AR Aging Detail** Fund Number: 12345 Ledger Month/Year: 02/2021

Institution Number: [Redacted] PI: [Redacted] Dunning Site: [No Associated Dunning Site](#)  
Award Snapshot: [Icon] Sponsor: GEORGIA INSTITUTE OF TECHNOLOGY CM Contact: [Kathleen Ford](#)  
Fund Number: [Redacted] Dept Title (Code): [Redacted] EFM Contact: [Jeffrey Ronald Alonzo](#)  
Sponsor Award: [Redacted] Project Period: 08/01/17 - 07/31/21 Dept Contact: [Redacted]  
Outstanding A/R: \$94,067.08 Payment Basis: Cost Reimb  
High Risk: No Method of Pay: 10

Aging Summary for fund: as of 02/09/2021

Account	0-90 Days	91-120 Days	121-180 Days	181-270 Days	271 Days - 1 Year	Over 1 Year
112678	\$7,819.20	\$0.00	\$0.00	\$86,247.88	\$0.00	\$0.00

Cash Management Follow-up

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	Follow-up Date	Staff	High Risk	Reason Code	Action Owner	Comment	Document	History
☆	01/04/2021 02:22 PM	Kathleen Ford	No	Payment: Approved and Forthcoming	CM Team	1/4/21, Madelyn (sponsor) was asked to provide their banking information so that their payment can be located.		
☆	01/04/2021 02:21 PM	Kathleen Ford	No	Payment: Approved and Forthcoming	CM Team	12/18/20, Madelyn (sponsor) noted that invoice #'s 14 for 81,300.50 was paid, and invoice # 16, has been re-entered in their system for payment processing.		
☆	12/16/2020 04:59 PM	Kathleen Ford	No	Sponsor Unresponsive	CM Team	12/16/20, emailed Allyson (sponsor) for a payment update for invoice # 14 at 81,300.50 & invoice # 16 at 4,947.38.		

Total AR



AR by aging



For a complete list of reason codes, refer to December 2020 RAF presentation



EFM's follow up history



# PAMS: Accounts Receivable

- **Benefits of the PAMS AR pages.**
  - User friendly interface
  - Powerful search ability
  - Latest updates on the AR
- **PAMS is reading Accounts Receivable balance in General ledger in UCLA financial system.**
- **There is no change to the current business process of following up on outstanding accounts receivable.**
  - When AR is aged to 90 days, EFM sends a standard AR follow up email to the sponsor.
  - When AR is aged to 120 days, EFM follows up with the sponsor to find out a reason for a delay in payment.
  - EFM will document the AR follow up status in PAMS to promote transparency.
  - Depending on the reasons, department's involvement may be required to collect the payment (e.g. progress report needs to be submitted, a dispute over non financial deliverables, etc.)
- **We welcome and appreciate your feedback!**
  - Jonathan Wong at [jonathanjason.wong@research.ucla.edu](mailto:jonathanjason.wong@research.ucla.edu) or Yoon Lee at [yoony.lee@research.ucla.edu](mailto:yoony.lee@research.ucla.edu)
- **Refer to December 2020 RAF slides for more details about AR pages.**
  - <https://ora.research.ucla.edu/wp-content/uploads/RAF-2020-12-EFM.pdf>

# Expired Funds to Close

Yoon Lee

# Expired Fund to Close: Report



Worklist | Award Overview | Financial Deliverables | Billing and Reporting | Accounts Receivable | Closeout | **Management Reports** | Administration

Overview | F&A Reconciliation | Reports | ORA Only Reports

*click here!*

## Overview

### F&A Reconciliation

[F&A Reconciliation](#)

This link directs you to the Billing and Reporting tab to review the reconciliation of a fund's indirect costs.

### Reports

[Expired Funds to Close](#)

This report contains funds that expired 120 days ago or earlier, and have not been closed. This report updates nightly.

[Funds Pending UCPATH Resolution](#)

This report details which funds cannot be fiscally closed due to UCPATH issues, and what issues are impacting each fund.

*click here!*

## “Expired Funds to Close” Report

- It contains funds that expired 120 days ago or earlier and have not been closed in the Financial System.
- It is updated nightly.
- It shows the information relevant to closing funds (e.g. fund end date, the final financial deliverable status, AR balance, operating balance, etc.)
- All PAMS users can run the report for the cluster they have access to.

# Expired Fund to Close

## Common reasons for the fund to stay open in Financial System after 120 days

- **A delay in submitting the final financial deliverables.**
  - Status of the final financial deliverable is available in the report as well as in the deliverable page in PAMS.
  - If it says “pending department action”, EFM needs assistance in completing the final financial deliverables.
- **Outstanding Account Receivable (AR)**
  - It is not uncommon to have outstanding AR for 120 days or more. EFM CM team includes the department in following up on AR > 120 days.
  - The total AR balance, the latest action EFM has taken, the reason for a delayed payment, and more information are available in Accounts Receivable page in PAMS.
  - When a delayed payment is due to a dispute on the non-financial deliverables, EFM needs department assistance in resolving the issue closely working with OCGA.
- **Expenses in GL not matching to the final expenses reported to the sponsor**
  - The final financial deliverables may have excluded unallowable expenses recorded in GL and/or included applicable expenses that have not been recorded in GL when adequate supporting documentation is provided.
  - In either scenario, expenses in GL need to be reconciled to the final expenses reported to the sponsor to close the fund. Complete necessary cost transfers.
- **Encumbrance and/or memo-lien to clear in GL**
  - The fund has expired 120 days ago or earlier. There should not be any expenses incurred after the project period ended. All encumbrance and memo-lien should be cleared from the expired fund.

# Expired Fund to Close and UCPATH

## What if I cannot close the fund because of erroneous transactions on the fund caused by UCPATH defects and a solution to clear the errors is not available?

- Submit a ticket to CRU to report the error.
  - Submission Process for UCPATH Inquires to CRU is available at <https://centralresourceunit.ucla.edu/s/article/Update-on-Submission-Process-for-UCPATH-Inquiries-to-CRU>
  - A recording of CRU case handling information session is available at the same link above.
- Inform your EFM accountant of the errors preventing funds from being closed.
- EFM will update “UCPATH flag” to “Yes” in PAMS on the deliverable page.
  - EFM will indicate which issues are applicable and if it’s a new issue reported, EFM will add it to the UCPATH issue table in PAMS.
  - When erroneous transactions are resolved, EFM will update the UCPATH flag to “No” and work with the department to close the fund.
- EFM will enhance the “Expired Fund to Close” report to include this flag. The enhanced version is anticipated to be available later this month. The announcement will be made when available.
- EFM can explain how the error is affecting invoicing, financial reporting, and fund closeout and what EFM’s plan is to mitigate financial and compliance risk while waiting for a resolution.
- EFM is not involved in resolving individual cases submitted to CRU but advocates which issues are affecting contract and grant funds and recommends priority of issues.

# UCPath Issue Log in PAMS

- “UCPath issues” flag was added to PAMS in June 2020.
  - Announced at June 2020 RAF and via email titled, “Sponsored Research Funds Pending UCPath Resolutions” on June 19, 2020.
  - The goal is to identify sponsored research funds that cannot be fiscally closed due to pending UCPath resolutions so we can easily locate all affected funds to close when errors are fixed.

## Where can I find “UCPath Issues” Flag in PAMS?

Worklist | Award Overview | **Financial Deliverables** | Billing and Reporting | Accounts Receivable | Closeout | Management Reports | Administration | Support

Deliverables List | Basic Deliverables Search | **Advanced Deliverables Search**

### Deliverables List

Institution Number:	[Redacted]	Sponsor:	California Institute for Regenerative Medicine(CIRM)	Dept Title (Code):	[Redacted]
Award Snapshot:	[Icon]	Sponsor Award:	[Redacted]	Dept Contact:	[Redacted]
<b>Award Status:</b>	Expired - Closeout Required	<b>Project Period:</b>	04/01/18 - 03/31/20	EFM Contact:	<a href="#">Tiffani S Wong</a>
Payment Basis:	Cost Reimb	PI:	[Redacted]	Billing Site:	<a href="https://grants.cirm.ca.gov/login/login">https://grants.cirm.ca.gov/login/login</a>
Restricted CF:	No	Prime Sponsor:	N/A	Dunning Site:	<a href="#">Associate Dunning Site</a>
Federal Advance:	<a href="#">No</a>	Notes:	<a href="#">None</a>	<b>UCPath Issues:</b>	Yes

← Back to Basic Search      + Add    Edit    - Delete    Award Sequence Status

Expand All

Fund:	Budget Period(s): 04/01/18 - 03/31/20	<b>Pending UCPath:</b> <a href="#">Yes</a>
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*click here!*

<input type="checkbox"/>	Category	Type	Frequency	Due Date	Assigned To	Reassigned To	EFM Reviewer	Status	Status Updated	Document	Comments	
<input type="checkbox"/>	Financial Report-Detail	Final	Once	06/01/2020	Tiffani S. Wong		Ruth S. Hwang	Submitted to Sponsor	06/23/2020	[Icon]	[Icon]	<a href="#">Edit</a>
<input type="checkbox"/>	Financial Report	Interim	Annual	06/05/2019	Tiffani S. Wong			Submitted to Sponsor	06/05/2019	[Icon]	[Icon]	<a href="#">Edit</a> <a href="#">Delete</a>

# UCPath Issue Log in PAMS

- When you click “Yes” to UCPath Issues on the deliverable page, the following window opens up to show a brief description of the issue and its status.

UCPath Issues    Institution Number    Fund Number

Update the status of Issues "Identified on this fund", by selecting the appropriate drop-down.  
Here is the list of known UCPath issues. Please note that there may be additional issues beyond those listed.

**Identified on this fund** Indicates a UCPath issue impeding fiscal closure that has been identified on this fund  
**Resolved in UCPath System** Indicates if the issue has been resolved by UCPath going forward, and will thus not impact funds in the future  
**Historical Data Corrected** Indicates if a fix has been implemented to correct the data on funds impacted by this issue

UCPath Issues

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Issue #	Issue Title	Identified on this Fund?	Resolved in UCPath System?	Historical Data Corrected?
1	Exception Earn Codes (e.g., VAC, SKL) charging incorrectly	No	No	No
2	Vacation Leave Accrual (VLA) incorrectly being assessed for recall and limited employees.	No	Yes	Yes
3	Benefits are lumped together by person, by FAU when pay period includes multiple earn periods	No	No	No
4	Composite Benefit Rate (CBR) charging incorrectly	No	Yes	Yes
5	Direct Retro page does not show separate rows by earn period for salary expenses on the same FAU and earn code	No	No	No
6	Approved Direct Retros not recorded to Labor Ledger or General Ledger	Yes - Not Resolved	No	No
7	Employees who are eligible for vacation are being assessed VLA at the incorrect rate	No	Yes	No

Comment:

History

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Date	User Name	Change
10/20/20 05:33 PM	Duy D. Dang	Issue Number 6: Identified on this Fund changed from "No" to "Yes - Not Resolved"
10/20/20 11:47 AM	Duy D. Dang	Comment added: "Transactions caused Direct Retro process to run to error due to being out of balance by UCPath. UCPath defect tickets: UCP-75541, UCP-76511 and UCP-85683"

Currently 7 issues are tracked in PAMS. If you have an issue not on the list, inform your EFM accountant.

History and more descriptions of the issue.

# Expired Fund to Close: Status and Summary

Number of Funds Expired in by School as of 2/10/21	2015 or prior	2016	2017	2018	2019	2020	Total
ADMINISTRATIVE VICE CHANCELLOR					3	3	6
ANDERSON SCHOOL OF MANAGEMENT	1				1	3	5
BASIC BIOMEDICAL SCIENCES					7	5	12
BROAD STEM CELL RESEARCH CENTER	3	1				2	6
CALIFORNIA NANOSYSTEMS INSTITUTE	3	2	2		3	9	19
DAVID GEFLEN SCHOOL OF MEDICINE	143	53	48	112	316	390	1,062
DENTISTRY	13		8	6	12	13	52
EDUCATION & INFO STUDIES	4		2	6	16	39	67
HENRY SAMUELI SCHOOL ENGR & APPL SCIENCE	19	4	26	36	64	94	243
HERB ALPERT SCHOOL OF MUSIC				1			1
INSTITUTE OF AMERICAN CULTURES	2	1	1	1	2		7
INTERNATIONAL INSTITUTE	1		1	2	7	2	13
LETTERS AND SCIENCE	29	11	24	67	146	190	467
LUSKIN SCHOOL OF PUBLIC AFFAIRS	7	5	3	12	19	14	60
MEDICAL CENTER	3		1	1	4	4	13
OFFICE OF INFORMATION TECHNOLOGY					1		1
SCHOOL OF ARTS AND ARCHITECTURE	2	2	3	2	3		12
SCHOOL OF LAW				4	9	6	19
SCHOOL OF NURSING	2	2	1	3	8	6	22
SCHOOL OF THEATER, FILM & TELEVISION	2					1	3
SEMEL INSTITUTE	15	8	19	30	62	101	235
UCLA FIELDING SCHOOL OF PUBLIC HEALTH	4	1	4	8	28	31	76
UNIVERSITY LIBRARY	3	1		2	1	3	10
VC RESEARCH	1			1			2
VC STUDENT AFFAIRS	4		1	2	1	5	13
<b>Grand Total</b>	<b>261</b>	<b>91</b>	<b>144</b>	<b>296</b>	<b>713</b>	<b>921</b>	<b>2,426</b>

- Review expenses, encumbrance, and memo-lien on expired funds to reconcile and clean up GL.
- If GL cannot be cleaned up due to UCPATH issues, inform EFM accountant to flag the fund in PAMS.
- EFM will add UCPATH flag in the “Expired Fund to Close” report so fund managers can easily identify and work on closing funds not affected by UCPATH issues.

*660 Funds expired prior to UCPATH go-live in September 2018 (261+91+144+164 in 2018)*

# NIH FFR Submission to PMS

Yoon Lee

# NIH FFR Submission to PMS

- **Effective January 1, 2021, NIH requires the recipients to submit Federal Financial Report (FFR) SF-425 to PMS instead of eRA common/FFR Module**
  - PMS is Payment Management System where UCLA goes to draw cash on the Letter of Credit for grants from certain federal agencies including NIH.
  - This change does not impact the FFR due dates. NIH Grants Policy Statement [8.4.1.5.2: Financial Expenditure Reports] and [8.6.1: Final Federal Financial Report] remain unchanged.
- **This change directly impacts EFM's business processes and EFM adjusted processes to make successful transition with the new requirement.**
- **What does Campus need to know?**
  - More strict enforcement of 120 day closeout:
    - Award status in PMS seems to be updated in real time. i.e. The award goes to “expired status” on the 121<sup>st</sup> day after the project end date. Drawing cash on the expired fund requires the explanation for a delay and approval of GMO at NIH.
    - At the point of submission of the FFR, system validation control runs to check if cash receipts, cash disbursements, and the final expenditures in the final FFR agree. If not, it does not allow submission of the final FFR.
  - **Submit a closeout packet on time.**
    - The final draw amount is determined by the final expenditures. Late cash draw may not be approved by GMO. Then expense can be reported only up to the latest draw amount.
  - **Submit an accurate and complete closeout packet. Please do not rely on EFM's final analysis.**
    - EFM's final analysis in absence of a closeout packet excludes all questioned costs that cannot be substantiated without additional documentation. EFM will likely report the final expenses less than expenses recorded in GL.
    - In order to submit a revised FFR, NIH's approval is needed in advance to draw additional cash or return cash on expired fund. NIH's approval may not be obtained to recover additional cost not included in the original final FFR.
  - Department will be financially responsible for expenses that could not be included in the final financial deliverable due to that a closeout packet was submitted late or incomplete.

# NIH FFR Submission to PMS

If you are interested in learning more about this change...

- **Related announcements and document from NIH**
  - NOT-OD-20-127 (released 6/23/20): Upcoming Mandatory Submission of the Federal Financial Report (FFR) in the Payment Management System Beginning January 1, 2021
  - NOT-OD-21-046 (released 12/30/20): Reminder: Mandatory Submission of the Federal Financial Report (FFR) in the Payment Management System Beginning January 1, 2021
  - NOT-OD-21-060 (released 02/04/21): UPDATE – Implementation of Requirement to Submit the Federal Financial Report (FFR) in the Payment Management System
  - Updated NIH's user guide for FFRs at eRA common (updated 1/04/21)  
[https://era.nih.gov/files/ffr\\_user\\_guide.pdf](https://era.nih.gov/files/ffr_user_guide.pdf)
- **What figures in the final FFR must match for submission to PMS?**
  - PMS requires 10.a = 10.b = 10.e for submission of the final FFR
  - 10.a. Cash receipts: It is not editable and auto-populated based on the cumulative cash EFM has drawn for the award in the PMS subaccount
  - 10.b. Cash Disbursement: It is not editable and auto-populated based on the expenses reported in the latest quarterly FCTR EFM submitted in PMS
  - 10.e. Federal Share of Expenditures: Final expenses for the award EFM reports based on the closeout packet review.

# Any Questions?

## Contact Information

### EFM Website

<https://efm.research.ucla.edu>

### ERS Help Desk

Email: [ershelf@research.ucla.edu](mailto:ershelf@research.ucla.edu)

### PMAS Help Desk

Email: [pamshelp@research.ucla.edu](mailto:pamshelp@research.ucla.edu)

### Yoon Lee

Phone: X40375

Email: [yoon.lee@research.ucla.edu](mailto:yoon.lee@research.ucla.edu)

