



Research Administration Forum

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Closing Funds expired in August 2018 or prior

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- **Why August 2018?**
 - August 2018: Last month payroll was processed in PPS before UCPATH go-live.
 - Effective July 1, 2019, PPS support including WebPET discontinued. To transfer incorrect PPS payroll, it needs to be processed through financial journals bypassing payroll sub-ledger.
 - One of items that need to be addressed to close expired funds is pending payroll transfers.
- **Effective August 1, 2020, EFM will remove unallowable or inapplicable PPS payroll expenses from the project funds to department unrestricted funding sources via financial journal.**
 - Effective July 1, 2019, EFM does not accept PPS payroll expense transfers debiting to sponsored project funds.
 - Unallowable or inapplicable PPS payroll expenses on the project funds must be removed. When you identify such cases, contact your EFM accountant.
 - To expedite progress on closing expired funds, EFM may initiate removal of PPS payroll expenses on funds expired in August 2018 or prior.
 - EFM will email the department a draft of financial journals including an unrestricted FAU of the department for the confirmation.
 - The department can provide an alternative FAU if desired. If a response is not received in 3 business days, EFM will proceed to submit the journal and close the fund.

Removing PPS Payroll via Financial Journal

- Effective August 1, 2020, EFM will remove unallowable or inapplicable PPS payroll expenses from the project funds to department unrestricted funding sources via financial journal.
 - EFM vetted the procedure with Corporate Financial Services, Central Resource Unit, and Academic Planning and Budget.
 - Unallowable payroll expenses that were excluded from the final financial deliverable will be removed.
 - Financial journals will be prepared summarizing detailed unallowable transactions in the PPS payroll expense distribution report at the sub-code level in General Ledger. The following object codes will be used for each sub.

Sub code	Object Code	Title
00	1000	Salaries & Wages - Academic
01	1100	Salaries & Wages – Staff
02	1130	S&W-Casual Staff
06	8914	Other Employee Benefits Adjustment

- Other expenses related to payroll will be removed as well (e.g. TIF, GAEL, etc.)
- For these journal entries, “**PPS-CG**” will be entered in the “project” field in FAU to distinguish these adjusting journals in the GL from actual payroll expenses coming from UCPath.
- PPS payroll expense distribution report highlighting detailed unallowable transactions will be retained to support the financial journal and to explain a discrepancy between payroll reports and General ledger.

Removing PPS Payroll via Financial Journal

- **Adjusting PPS payroll expenses via financial journal directly in General Ledger bypassing Labor Ledger will impact effort reports.**
- **When payroll expenses are removed from a federal or federal flow through fund:**
 - This payroll adjustment will not be reflected in the effort report and manual adjustments are required. Keep the journals and the supporting payroll reports as reference to make the necessary adjustment to the effort report for the corresponding period.
- **When payroll expenses are removed from a project fund other than a federal or federal flow through:**
 - If any of these individual's salary was partially funded by other federal or federal flow through fund(s), provide EFM with a list of those individuals. This payroll adjustment will not be reflected in the effort report and manual adjustments to the effort report(s) of these individuals are required.
- **Effort reporting period:**
 - The standard period can be found at <https://efm.research.ucla.edu/ers-overview/>
 - The modified periods for UCPATH was shared at June 2020 RAF, which can be found at <https://ora.research.ucla.edu/wp-content/uploads/RAF-2020-06-EFM.pdf>

Report of Expired Funds to Close in PAMS

School	GL Clean up	Final PDA
ADMINISTRATIVE VICE CHANCELLOR	1	
ANDERSON SCHOOL OF MANAGEMENT	1	
BASIC BIOMEDICAL SCIENCES	1	
BROAD STEM CELL RESEARCH CENTER	4	
CALIFORNIA NANOSYSTEMS INSTITUTE	6	
CONTINUING EDUCATION	1	
DAVID GEFKEN SCHOOL OF MEDICINE	293	52
DENTISTRY	33	9
EDUCATION & INFO STUDIES	6	
HENRY SAMUELI SCHOOL ENGR & APPL SCIENCE	70	6
HERB ALPERT SCHOOL OF MUSIC		1
INSTITUTE OF AMERICAN CULTURES	5	
INTERNATIONAL INSTITUTE	3	
LETTERS AND SCIENCE	105	5
LUSKIN SCHOOL OF PUBLIC AFFAIRS	19	
MEDICAL CENTER	2	
SCHOOL OF ARTS AND ARCHITECTURE	9	
SCHOOL OF NURSING	5	1
SCHOOL OF THEATER, FILM & TELEVISION	1	1
SEMEL INSTITUTE	78	6
UCLA FIELDING SCHOOL OF PUBLIC HEALTH	13	6
UNIVERSITY LIBRARY	5	
VC RESEARCH	2	
VC STUDENT AFFAIRS	4	2
Grand Total	667	89

- **As of August 12, 2020, 756 funds with the fund end date in August 2018 or prior include:**
 - **667** funds: The final invoice or report was submitted but expenses in the general ledger do not reconcile to the final expenditure reported to the sponsor (GL Clean-up).
 - **89** funds: The final has not been submitted Pending Department Action (Final PDA).
- **Review “Expired Funds to Close” report in PAMS to find your funds that require actions; either GL clean up or PDA for the final financial deliverable.**
 - For more details, refer to May 2020 RAF EFM presentation.
- **Review financial deliverables with the status of “Pending Department Action” in your worklist in PAMS.**
- **Effective May 1, 2020, 7 accountants in EFM are working full time on closing all expired funds with the final financial deliverables due in February 2020 or prior.**