



Research Administration Forum

May 14, 2020

PAMS Report of Expired Funds to Close

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PAMS Report of Expired Funds to Close

About the report

- This report includes contract and grant funds with a fund end date as of 120 days ago or earlier that are still open in the financial system.
- There are various reasons why funds cannot be closed, some requiring department and/or EFM to take action close these in the financial system.
 - Examples:
 - Final financial deliverables need to be submitted to the sponsor
 - Unallowable expenses need to be removed from funds
 - Outstanding A/R balances → UCLA is pending payment
- A fund is closed when the OASIS fund table is updated to:
 - Fund Closed = “Y” and Reappropriate = “N”**

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UCLA-AIS                               *** FUND TABLE ***                               FSM0678A
15:33:50                                PAGE 1                                05/12/2020
Action: B  Table: FN  +                  Last Update: 04/07/2020
Loc: 4    Fund: [ ] +  UCLA Fund Group: 49805 +  Last Upd Logon:
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Fund Title: SSA/NASA                      12/19 56%                      Res/UnRes: R (R/U)
Fund Begin/End Dates: 01 01 2017 / 12 31 2019 Fund Dept:
Fund Closed?: Y (Y or blank)             Closed Date: 02/21/2020   Logon ID:
FYE Processing: A + (A/L/N/P/S)          Fund Type: 0 (0=Inception 9=Fiscal)
Reappropriate?: N (Y/N)                  Reappropriation Acct/CC/Sub: ___ / ___ / ___
Award No:                               + PATS No:                      Award Issue Date 07 18 2019
CFDA: 43.001 +                            Spon Awd No/Type:                      3 Awd ERS Cd: _ +
Sponsor CD: 007971 + SYSTEM SCIENCE APPLICATIONS INC.
Primary Sponsor: 000400 + NASA-WASHINGTON D.C. HEADQUARTERS
Prin. Inv:                               P.I. UID:
Assoc Inv:                               Fund Purp.: 0101 Document Num:
Cost Share: N (Y/N) Fund Flow: 3 FN Flow ERS Cd: _ +
Meth. of Pay: 20 + Campus? 1 (1=On 2=Off) E-Verify: N (Y/N or blank)
UCLA Fund Group Title: PRIVATE GRANTS
Site Tracking: Fed.Branch Code: ___ +
UCOP Fund GP Code: 408300 + CURR, PRIVATE, GRANTS - RESTRICT
  
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We need your help to close expired funds!

PAMS Report of Expired Funds to Close

Data elements

- The final financial deliverable for each fund with associated comments from PAMS

Category	EFM Team	EFM Accountant	Department Fund Manager	Location Code	Fund Number	Fund End Date	Final Deliverable Due Date	Final Deliverable Status	Last Comment Date	Last Comment
1	1	Michelle Bright	Joe Bruin	4	12345	12/31/2019	03/30/2020	Submitted to Sponsor	03/24/2020	Submitted FFR to Sponsor via Commons.
1	3	Michelle Bright	Joe Bruin	4	67890	06/30/2014	08/30/2014	Submitted-Revised	01/21/2020	Revision Code: 01-To revise due to an increase in expenditures
1	1	Michelle Bright	Joe Bruin	4	14321	11/21/2019	02/21/2020	Submitted to Sponsor	02/21/2020	Submitted via AHA portal Grants@Heart.
1	1	Olivia Williams	Joe Bruin	4	11345	05/31/2018	07/30/2018	Submitted to Sponsor	07/25/2018	Submitted via portal
1	3	Olivia Williams	Joe Bruin	4	69876	09/30/2019	11/30/2019	Submitted to Sponsor	11/18/2019	Submitted via e-mail.
1	1	Olivia Williams	Josie Bruin	4	23456	02/28/2019	03/31/2019	Submitted to Sponsor	03/28/2019	Invoice #5 (FINAL) emailed to sponsor, cc dept and PI
1	1	Olivia Williams	Josie Bruin	4	98910	06/30/2019	08/31/2019	Submitted to Sponsor	08/26/2019	80189_06302019F
1	2	Olivia Williams	Josie Bruin	4	34567	12/31/2019	02/28/2020	Submitted to Sponsor	01/24/2020	For internal closing only.
1	3	Olivia Williams	Josie Bruin	4	76543	02/28/2019	07/31/2019	Submitted to Sponsor	07/31/2019	Final FFR ended 1/31/19: Submitted via eRA Commons.
1	1	Olivia Williams	Josie Bruin	4	98765	08/31/2019	11/29/2019	Submitted to Sponsor	10/24/2019	JS - 10/24/2019 - Submitted invoice to dpt and PI.

- Financial information from general ledger as of the report run date, which include:
 - Inception-to-date Appropriation and Expenses, Operating Balance, Revenue, Accounts Receivable

Fund Number	Fund End Date	Final Deliverable Due Date	Final Deliverable Status	ITD Appropriation	ITD Expenses	Encumbrance	Ledger Balance	Memo-Lien	Budgetary Balance	Total Operating Balance	Revenue	AR Balance	AP Balance: 115532
12345	12/31/2019	03/30/2020	Submitted to Sponsor	49,069.88	49,197.56	-	(127.68)	-	(127.68)	(0.56)	49,197.00	-	-
67890	06/30/2014	08/30/2014	Submitted-Revised	250,792.89	250,792.89	-	-	-	-	201.66	250,893.72	-	-
14321	11/21/2019	02/21/2020	Submitted to Sponsor	75,000.00	74,953.78	-	46.22	-	46.22	46.22	75,000.00	-	-
11345	05/31/2018	07/30/2018	Submitted to Sponsor	240,831.00	258,296.12	-	(17,465.12)	-	(17,465.12)	(52,743.73)	-	-	-
69876	09/30/2019	11/30/2019	Submitted to Sponsor	249,466.71	244,960.10	-	4,506.61	-	4,506.61	5,039.90	250,000.00	-	-
23456	02/28/2019	03/31/2019	Submitted to Sponsor	226,924.00	226,868.61	-	55.39	-	55.39	55.39	226,924.00	-	-
98910	06/30/2019	08/31/2019	Submitted to Sponsor	39,735.02	27,173.02	-	12,562.00	-	12,562.00	12,562.00	39,735.02	-	-
34567	12/31/2019	02/28/2020	Submitted to Sponsor	235,979.29	237,690.01	-	(1,710.72)	-	(1,710.72)	(1,710.72)	235,979.29	-	-
76543	02/28/2019	07/31/2019	Submitted to Sponsor	173,789.92	172,853.62	-	936.30	-	936.30	-	172,853.62	-	-
98765	08/31/2019	11/29/2019	Submitted to Sponsor	19,588.98	19,588.98	-	-	-	-	-	19,588.98	-	-

PAMS Report of Expired Funds to Close

Data elements

Financial Deliverables		
Completion Stage	Statuses in PAMS	Definitions
Not Started	Not Started	Deliverable that has not yet been started. No action has been taken by EFM Preparer.
	In Process	Deliverable currently in process for completion by EFM Preparer.
In Process	Pending Department Action	A deliverable that cannot be submitted to the sponsor until information is obtained from the department. Reasons for this can vary and will be noted within the comments of the financial deliverable (e.g. Milestone confirmation, invoice/financial report on sponsor template, etc.)
	Submitted to Approver	Deliverable that has been completed by the EFM preparer and is pending EFM reviewer's signature.
	Approved	Deliverable that has been signed by the EFM reviewer.
Terminal	Completed	Indicates payment has been received or payment has been requested from the sponsor.
	Submitted to Sponsor	A deliverable that has been completed and submitted to the sponsor.
	Submitted-Revised	A deliverable that has been revised and submitted to the sponsor.
	Reviewed Not Submitted	A deliverable not sent to the sponsor. Reasons for this can vary and will be noted via the comments of the financial deliverable.

When can a fund be fiscally closed?

- **Complete all financial deliverables**
 - All required invoices and/or financial reports are submitted to the sponsor
- **Confirm general ledger expenses agree with total expenses in the final invoice/financial report**
 - Complete cost transfers to/from the funds
 - Operating balance = \$0
- **Confirm all obligations are paid**
 - Accounts payable balance = \$0
- **Confirm all payments have been collected**
 - Accounts receivables balance = \$0

PAMS Report of Expired Funds to Close

Categories	Definitions
1 All balances = \$0	Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero.
2 Only open AR	Payment is owed to UCLA for the amount shown in the accounts receivable for that fund.
3 Balance in one area only (Encumbrance or AP)	Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment.
4 Only non-Zero Operating Balance	The fund has a total operating balance.
5 Multiple balances	There are balances in various accounts of the fund.
6 Financial Deliverables in a Non-terminal status	Final financial deliverables for these funds have not been submitted to the sponsor.

- **Pre-defined categories to guide departments with closing expired funds.**
 - *Note: categories are not exhaustive. Data can be organized to suit each department's needs.*
- Categories 1-5 are funds where invoice/financial reports have been completed.
- Category 1 are funds that EFM can independently close.
- **Categories 2-6 is where department action is needed.**

Where to start?

Categories	Definitions
1 All balances = \$0	Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero.
2 Only open AR	Payment is owed to UCLA for the amount shown in the accounts receivable for that fund.
Balance in one area only 3 (Encumbrance or AP)	Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment.
4 Only non-Zero Operating Balance	The fund has a total operating balance.
5 Multiple balances	There are balances in various accounts of the fund.
Financial Deliverables in a Non- 6 terminal status	Final financial deliverables for these funds have not been submitted to the sponsor.

Category #2: Only open AR (EFM will involve department as needed)

Category #6: Financial Deliverables in a Non-terminal status

- Deliverables with a status of “Pending department action”, complete information requested by EFM.
 - Detailed supporting schedules for invoices/financial reports on sponsor’s template
 - PI’s confirmation of milestone completion
 - PI’s assurance and justifications for awards subject to UCLA Policy 913: *Disposition of Unexpended Balances in Fixed Rate and Fixed Price Contracts and Nonrefundable Grants*

Where to start?

Categories	Definitions
1 All balances = \$0	Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero.
2 Only open AR	Payment is owed to UCLA for the amount shown in the accounts receivable for that fund.
3 Balance in one area only (Encumbrance or AP)	Balance in encumbrance: invoice has yet to be received or paid to the vendor. Balance in Accounts Payable: Vendor has not cashed a check payment.
4 Only non-Zero Operating Balance	The fund has a total operating balance.
5 Multiple balances	There are balances in various accounts of the fund.
6 Financial Deliverables in a Non-terminal status	Final financial deliverables for these funds have not been submitted to the sponsor.

Category #3: Balance in one area only (Encumbrance or AP)

- Financial deliverable has been submitted to the sponsor.
- Fund cannot be closed due to balance in either the encumbrance or accounts payable account.
- Review outstanding invoices from vendors and take appropriate action in BruinBuy.

Where to start?

Categories	Definitions
1 All balances = \$0	Balances in Operating Balance, Accounts Payable, and Accounts Receivable are zero.
2 Only open AR	Payment is owed to UCLA for the amount shown in the accounts receivable for that fund.
Balance in one area only	Balance in encumbrance: invoice has yet to be received or paid to the vendor.
3 (Encumbrance or AP)	Balance in Accounts Payable: Vendor has not cashed a check payment.
4 Only non-Zero Operating Balance	The fund has a total operating balance.
5 Multiple balances	There are balances in various accounts of the fund.
Financial Deliverables in a Non-terminal status	Final financial deliverables for these funds have not been submitted to the sponsor.
6	

Category #4: Only non-Zero Operating Balance

- Financial deliverable has been submitted to the sponsor. Fund cannot be closed due to the operating balance that exists.
- Review the total expenses reported in the final financial deliverable compared to total expenses recorded in the general ledger.
- Process cost transfers from/to the contract and grant fund.

Accessing the report

Post Award Management System (PAMS): <https://pams.research.ucla.edu/>

- Expired Funds to Close report is available to all PAMS users.
- Located under the “Reports” tab
- Report updated nightly, available on-demand via Excel download
- For access to PAMS, submit a New User Request form to:
PAMSHelp@research.ucla.edu

