SPA & SPAC UPDATE MEETING
THIRD QUARTER
2013
TODAY’S AGENDA

• SPAC Personnel Changes
• Update from Costing & Compliance
  – Fringe benefit rates
  – Systems requiring UMID to log in
  – Space survey
  – Sponsor requests for Effort forms
  – FY13 / FY14 EFP Rollover
• Account setup changes to finalize awards on pre-award projects
• ARRA Update, Upcoming changes to the NIH LOC draw process and Federal Financial Report Status
• Program Income
FY14 FRINGE BENEFIT RATES

• FY14 Fringe Benefit Rates will be applied starting PP14-01

• The new rates can be found at Cost Analysis and Studies website: http://www.cost.umd.edu/fringebenefitrates.cfm
<table>
<thead>
<tr>
<th></th>
<th>Apply to Accounts</th>
<th>FY 13</th>
<th>FY14 +</th>
<th>Costs recorded in account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty</td>
<td>1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.</td>
<td>25.0%</td>
<td>25.7%</td>
<td>2790 – Fringe rate Faculty</td>
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<tr>
<td>Staff</td>
<td>1013 – Exempt staff 1014 – Non-exempt staff</td>
<td>40.0%</td>
<td>41.0%</td>
<td>2791 – Fringe rate Staff</td>
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<tr>
<td>Contractual</td>
<td>2072 – Exempt staff (C1) 2073 – Non-exempt staff (C1) 2090 – Contractual employee (C2) 2071 – Faculty 2080 – Summer salaries 2110 – Overtime 2120 – Shift differential 2130 – On call pay 2074 – College Work study (summer) 2075 – Students (other than CWS) (summer)</td>
<td>8.4%</td>
<td>8.4%</td>
<td>2793 – Fringe rate Contractual</td>
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<tr>
<td>Post Docs</td>
<td>1021 – Post Docs/Fellows</td>
<td>23.0%</td>
<td>23.2%</td>
<td>2792 – Fringe rate Post Doc</td>
</tr>
<tr>
<td>Students</td>
<td>1020 – Graduate Assistants 2074 – College Work study 2075 – Students (other than CWS)</td>
<td>0%</td>
<td>0%</td>
<td>N/A</td>
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<tr>
<td>Other</td>
<td>2196 – Accrued Leave Payout</td>
<td>0%</td>
<td>0%</td>
<td>N/A</td>
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</table>
FRINGE BENEFIT RATES-FY14 wages

• Wages PAID in FY14, beginning with PP14-01, will incur fringe benefit expense at the FY14 fringe rates

• Wages TRANSFERRED (via Direct Retro) in FY14 will cause a transfer of fringe benefit expense at the rate in effect during the PP the wages were originally paid
FRINGE BENEFIT RATES

• Retro pay (positive or negative)

• Paid (or re-paid) subsequent to 7/5/13

• Will incur fringe benefit expense at the FY14 rate

• REGARDLESS of the period the retro pay was for
FRINGE BENEFIT RATES-Example A

Retro pay $3,000
Wage account = 1011 (faculty)
Period = 4/1/13 – 6/16/13
Paid on 8/2/13
Fringe incurred = FY14 faculty rate 25.7%
Fringe Benefit Rates - Example B

Direct Retro

PP13-22 – PP13-26

Wage account = 1013 (staff)

Fringe treatment: FY13, 40% staff rate applies
UMID UPDATE – Effective 7/15/13

• Access to the following systems requires you log in with your UMID (not your employee id #)!!
  – Maximus Effort Reporting System
  – UMB Space Inventory System (Archibus)
  – COEUS
SPACE SURVEYS

• Due 8/16/13

• One completed survey received

• We are working with several departments on room category and owner department changes
EFFORT FORMS FOR SPONSORS

• When a sponsor requests an effort form

• Contact your SPAC team!
  – SPAC will communicate with Cost and provide appropriate documentation to the sponsor
FY14 EFPs

• 1st year end rollover with multi-year payroll encumbrances
• FY14 EFPs were managed during FY13
• Seeing more people falling to the PCA based on FY14 EFPs
FY14 EFPs - Action Required!

- Run the report indicated in the message (screen shot on next slide)
- Review your PCA encumbrances
- Process BRs (retroactive EFP changes)
FY14 EFP – Report to run!
FY14 EFP – TIMING

• Process retroactive EFP (BRs) as soon as possible!

• Last chance to submit a BR (before a Direct Retro would be necessary) is 2pm on Friday 9/27/13
SPAC PERSONNEL CHANGES

• SPAC Welcomes:
  – Team B: Wendy Yu
  – Team C: Mae Weng
  – Team D: Kerrisha Riggs

• Team E: Accountant vacancy is being posted

• New International Operations Accounting Specialist
  – Moji Nabavian
WHEN DO WE SET UP A NEW AWARD?

• A final invoice is due at the end of the year
• The next year’s invoicing will restart at zero; not cumulative
• Carryover is not automatic
• Necessary for PeopleSoft billing controls
PRE-AWARD vs. TEMP

- Pre-Award
  - First project on the award
- Temp
  - One or more prior projects on the award
AWARD SETUP CHANGES ON PREAWARDS

• Awards will be finalized at the time the pre-award is established
• Project status will be *Pre-Award-Call ORD/SPA*
• The budget will be $1
• The F&A funded base and rate will be blank
• Allows users to view projects on the Grants-Standard or Grants-Deliverable tab in RAVEN
• The Funded amount under the Project Information section will be $1

<table>
<thead>
<tr>
<th>Business Unit:</th>
<th>00191</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project:</td>
<td>10011301 Mechanisms and Treatments of D</td>
</tr>
<tr>
<td>Project Status:</td>
<td>Pre-Award - Call ORD/SPA</td>
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<tr>
<td>Start Date:</td>
<td>04/01/2013</td>
</tr>
<tr>
<td>End Date:</td>
<td>03/31/2014</td>
</tr>
<tr>
<td>Budget Start:</td>
<td>04/01/2013</td>
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<tr>
<td>Budget End:</td>
<td>03/31/2014</td>
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<tr>
<td>Funded Amount:</td>
<td>$1.00</td>
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<tr>
<td>PI:</td>
<td>0099957 Gordon, Sharon M</td>
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<tr>
<td>Dept:</td>
<td>13305000 SOD Oral Maxillo Surgery</td>
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<tr>
<td>Location:</td>
<td>ON</td>
</tr>
<tr>
<td>Sponsor Ref#:</td>
<td>CFDA#:</td>
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<tr>
<td>FA Rate Type:</td>
<td>REONC</td>
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<tr>
<td>FA Rate Eff. Date:</td>
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<tr>
<td>FA Base:</td>
<td>NONE</td>
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<tr>
<td>FA Rate %:</td>
<td></td>
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<tr>
<td>Sr. Accountant:</td>
<td>LaFevers, Amy L.</td>
</tr>
<tr>
<td>Project Setup:</td>
<td></td>
</tr>
</tbody>
</table>

AR Items by Project
UMB GRANT PROJECT VIEW

- The Award Information section which was previously blank will be fully populated

<table>
<thead>
<tr>
<th>Award</th>
<th>1300461A</th>
<th>Oxidative Stress in the Kidney in Hypertension</th>
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<tbody>
<tr>
<td>Award Status</td>
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<tr>
<td>Start Date</td>
<td>02/15/2013</td>
<td></td>
</tr>
<tr>
<td>End Date</td>
<td>02/14/2014</td>
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<tr>
<td>Awarded Amount</td>
<td>$1.00</td>
<td>Funded Amount: $1.00</td>
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<td>Purpose</td>
<td>151</td>
<td>Sponsored Research</td>
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<td>Sponsor</td>
<td>000385</td>
<td>Georgetown University</td>
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<td>Sponsor Type</td>
<td>UNIV</td>
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<td>Prime Sponsor</td>
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<td>National Heart Lung and Blood Institute</td>
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<td>Contract Limit</td>
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<tr>
<td>CFDA#</td>
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<td>PI</td>
<td>022634</td>
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<tr>
<td>Dept</td>
<td>10408130</td>
<td>Med Nephrology</td>
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</table>
RAVEN VIEW: Standard

• You will now be able to view your Pre-Award and Temp projects on the *Grants - Standard* tab in RAVEN
DELIVERABLE, PRE-AWARD & TEMP PROJECTS

• Reminders:
• Neither *Pre-award, Temp* nor *Open* projects can be viewed in RAVEN *Grants-Deliverable* tab until expenses are posted
• All deliverable projects can be viewed in RAVEN *All Activities* tab only until expenses are posted
ARRA UPDATE

• A handful of projects remain
• Goal is for September 2013 to be the final reporting period
• Review open encumbrances and get final invoices promptly from vendors and subrecipients to expedite final financial reporting
UPCOMING CHANGES TO DHHS LOC DRAWS

• Currently we draw a single amount for the entire campus

• During FY14, DHHS will transition to a letter of credit draw process by award using “P” subaccounts

• What this means to you:
  – More timely data will be available to grants management specialists
  – Increased monitoring is likely
NIH FINANCIAL REPORTING

- The financial reporting backlog is < 25!
- All late Federal Financial Reports (FFR’s) have been drafted and sent to departments for approval.
- FFR drafts for the period ending 6/30/13 will be sent out once the July ledgers close.
PROGRAM INCOME

• What is it?
  
  “Program income is gross income—earned by a grantee, a consortium participant, or a contractor under a grant—that was directly generated by the grant-supported activity or earned as a result of the award.”

Source: NIH Grants Policy Statement
PROGRAM INCOME

• Examples:
  – Income from fees for services performed
  – Charges for the use or rental of real property, equipment or supplies acquired under the grant
  – Sale of commodities or items fabricated under an award

• NIH applies the additive alternative to all grantees, but reserves the right to be deductive if there is slow spending or other factors
What if I think I have program income?

-A program income policy and procedures are being developed to give you more guidance.
  -Volunteers to review the policy, contact Shari Swisher
- In the meantime, notify your SPAC team.
QUESTIONS & ANSWERS

• The presentations are available on the SPA and SPAC websites.
• Quarterly meeting for 2013:
  – October 24\textsuperscript{th}, 2:30-4pm, Location TBD
• Thank you for joining us today!