

## 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: <a href="http://www.cost.umaryland.edu/fringebenedth">http://www.cost.umaryland.edu/fringebenedth</a> <a href="efitrates.cfm">efitrates.cfm</a>

	Apply to Accounts	FY 13	FY14 +	Costs recorded in account
Faculty	1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.	25. 0%	25.7 %	2790 – Fringe rate Faculty
Staff	1013 – Exempt staff 1014 – Non-exempt staff	40. 0%	41.0 %	2791 – Fringe rate Staff
Contractua	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)	8.4 %	8.4%	2793 – Fringe rate Contractual
Post Docs	1021 – Post Docs/Fellows	23. 0%	23.2 %	2792 – Fringe rate Post Doc
Students	1020 – Graduate Assistants 2074 – College Work study 2075 – Students (other than CWS)	0%	0%	N/A
Other	2196 – Accrued Leave Payout	0%	0%	N/A

# 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

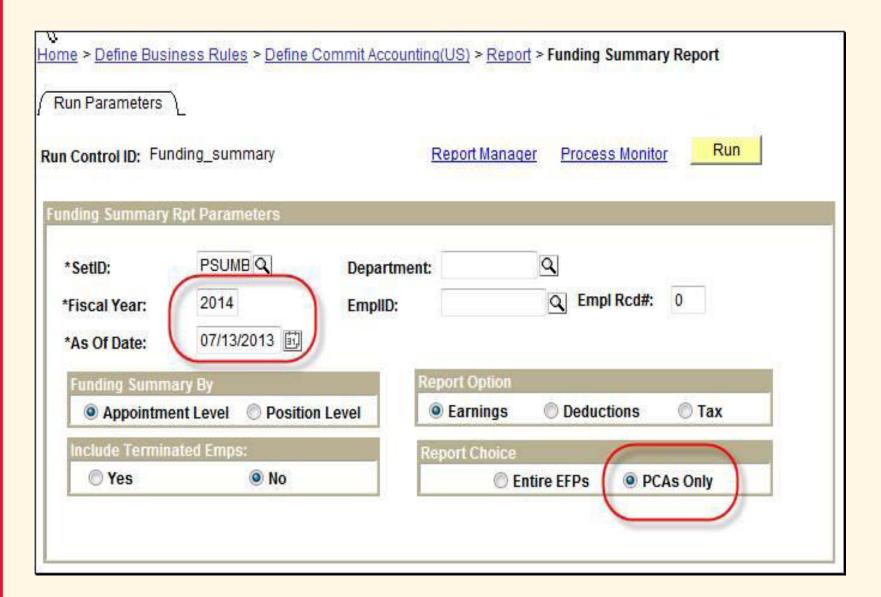
#### FY14 EFPs

- 1<sup>st</sup> 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!

- Read Susan McKechnie's message to HRMS Users:
- http://www.umaryland.edu/eumb/documents/Portal Postings/fy14efp.pdf
- 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

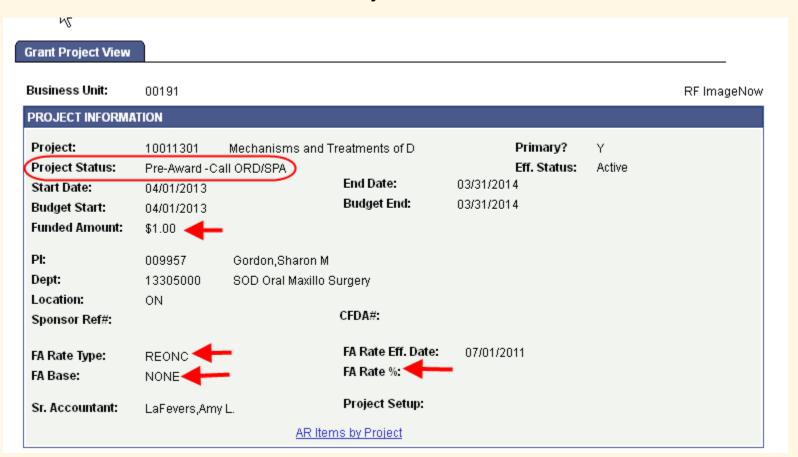
- Pre-Award
  - First project on the award
- Temp
  - One or more prior projects on the award

#### AWARD SETUP CHANGES ON PREAWARDS

- Awards will be finalized at the time the preaward 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

#### **UMB GRANTS PROJECT VIEW**

• The Funded amount under the Project Information section will be \$1



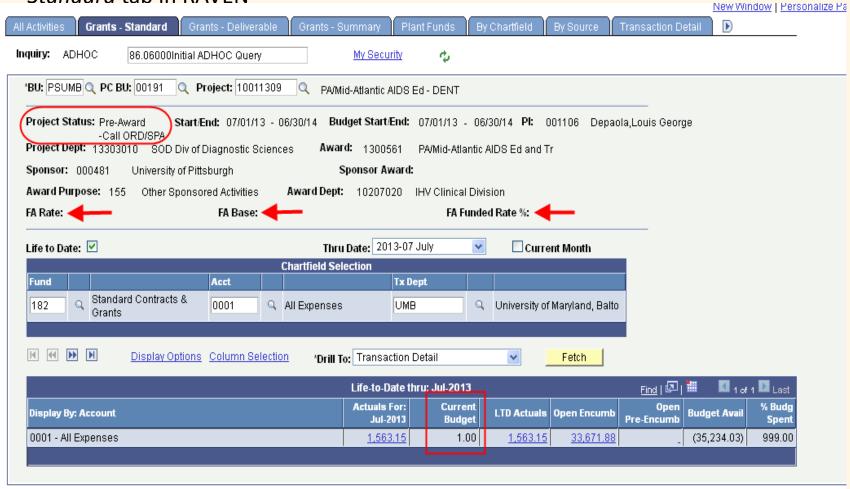
# **UMB GRANT PROJECT VIEW**

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

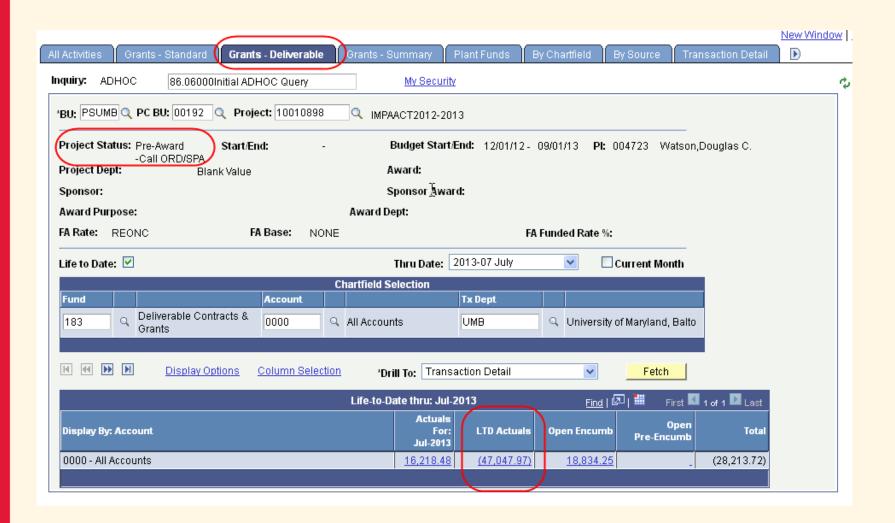
AWARD INFORMATIO	N			
Award:	1300461A	Oxidative Stress in the Kidney in Hy	pertension	
Award Status:	Accepted	,		
Start Date:	02/15/2013	End Date:	02/14/2014	
Awarded Amount:	\$1.00	Funded Amount:	\$1.00	
Purpose:	151	Sponsored Research		
₽.				
Sponsor:	000385	Georgetown University		
Sponsor Ref#:				
Sponsor Type:	UNIV	University- Private		
Prime Sponsor:	000012	National Heart Lung and Blood Institute	;	
	21.22	0		
Contract Limit:	\$1.00	Contract Status:	PENDING	
CFDA#:	93.837	LOC Doc ID#:		
PI:	022634	Jose,Pedro A.		
Dept:	10408130	Med Nephrology		

## **RAVEN VIEW: Standard**

 You will now be able to view your Pre-Award and Temp projects on the Grants -Standard tab in RAVEN



## **RAVEN VIEW: Deliverable**



# 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!</li>
- 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

http://grants.nih.gov/grants/policy/nihgps 2003/NIHGS Part8.htm

### 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

#### PROGRAM INCOME

- 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<sup>th</sup>, 2:30-4pm, Location TBD
- Thank you for joining us today!