SPA/SPAC Updates
3rd Quarter 2018

May 9, 2018
1:30 to 3:00 pm
SPA’s Agenda

- Personnel Changes
- Kuali Research
SPA Personnel Changes

• Adrianna Dunnock
  – Team White (Grants)
Kuali Research

• Went live 5/1/18!
• New Info & Guides on SPA website
  http://www.umaryland.edu/kualicoeus/user-resources-and-help/
• KR team is looking at award and negotiation modules
• Limited KR training dates through May
• New user trainings will begin in June
New Routing in Kuali Research

Proposal is started and completed by Proposal Creator, cannot submit until PI certifies proposal

Principal Investigator reviews proposal and answers certification questions

Proposal creator submits proposal into routing

If lead unit is I/C or Division, Department Administrator and Chair will receive an email informing them of a proposal in routing, NO approval needed

Lead Unit Administrator reviews and approves proposal

Lead Unit Chair/Director/Chief reviews and approves proposal

Dean’s office reviews and approves

SPA reviews and approves
PI Certification

- **Each** PI *must* certify their proposal
- FYI Notifications
- Proxy certifications are done by SPA on case by case basis
  - Certification questions must be answered by the PI via email and sent to SPA
  - SPA will complete the certification *only after* the email is received
KR Subaward Budget Forms

- 4 new versions
- KR proposal must be linked to FOA
- S2S form must match Subaward Budget form
- Send the correct forms to your subs
In this example, **RR_SubawardBudget30_1_4-V1.4** is on the list.

<table>
<thead>
<tr>
<th>Form Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>RR_SF424_2_0-V2.0</td>
</tr>
<tr>
<td>PerformanceSite_2_0</td>
</tr>
<tr>
<td>RR_OtherProjectInfo_1_4-V1.4</td>
</tr>
<tr>
<td>RR_KeyPersonExpanded_2_0</td>
</tr>
<tr>
<td>RR_Budget_1_4</td>
</tr>
<tr>
<td><strong>RR_SubawardBudget30_1_4-V1.4</strong></td>
</tr>
<tr>
<td>PHS398_CoverPageSupplement_4_0-V4.0</td>
</tr>
<tr>
<td>PHS398_ModularBudget_1_2-V1.2</td>
</tr>
<tr>
<td>PHS398_ResearchPlan_4_0</td>
</tr>
<tr>
<td>PHS_HumanSubjectsAndClinicalTrialsInfo</td>
</tr>
<tr>
<td>PHS_AssignmentRequestForm_2_0-V2.0</td>
</tr>
</tbody>
</table>

Therefore, in this example, we select **Subaward Budget Form 30_1_4 V1.4** from the [SPA Forms page](#). The downloaded PDF file also has a similar name: **RR_Budget_1_4_A30-V1.4.pdf**

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The **subaward budget form must correspond to your funding opportunity**. The Proposal S2S tab, Forms sub-panel identifies the name of the required form. When the subaward budget is uploaded (Budget Actions tab, Subaward Budget sub-panel), the Form Name column is autopopulated. The form name on the S2S tab (e.g. **RR_SubawardBudgetIO_30_1_3**) and the Form Name in the budget module (e.g. **RR_BudgetIO_1_3**) should be similar. Contact [your SPA Team](#) for assistance.

- **Subaward Budget Form 1-4 V1.4** [PDF](#)
- **Subaward Budget Form 10_10_1_4 V1.4** [PDF](#)
- **Subaward Budget Form 10_30_1_4 V1.4** [PDF](#)
- **Subaward Budget Form 30_1_4 V1.4** [PDF](#)

Subaward Request to issue an outgoing subaward
FDP

• Incrementally Estimated Total
  – New = Estimated (total period of performance)
  – Mod/continuation = Cumulative (to date including current amount requested)

• Estimated Project Period

• Subrecipient Commitment Form
  – 1 page form for FDP schools
  – 3 page form for all others

• FDP Push Back
KR Proposals Reminders

• Proposals created the same day will not show on SPA’s deadline report (internal)

• Subrecipient Commitment Form is *still* a requirement at the time of proposal

• Proposals with human subjects
  – Complete billing analysis with CCT and UMMS

• June 5, 2018 deadline
Questions?
SPAC’s Agenda

- Staffing Updates
- MPT update
- VA Invoicing
- Lockbox
- Audits and Reviews
- Reminders and New Stuff
  - Year End
  - SCR Reporting
  - Closure Meetings
  - Legislative Auditors
  - New DIRRFR
  - New Emails for SPAC
SPAC Staffing Updates

• Mila O'Callaghan – Team White Manager
• Christina Tabb - Accountant 1 Cost Team

OPEN POSITIONS

• Financial Accountant – Close
• Manager, Central Team – Close
## SPAC Staffing Updates

<table>
<thead>
<tr>
<th>COST</th>
<th>CENTRAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beryl Gwan</strong></td>
<td><strong>VACANT</strong></td>
</tr>
<tr>
<td>Sr. Manager</td>
<td><strong>Manger</strong></td>
</tr>
<tr>
<td><strong>Binita Shah</strong></td>
<td>Mary Miller</td>
</tr>
<tr>
<td>Cost Accountant</td>
<td><strong>Accountant</strong></td>
</tr>
<tr>
<td><strong>Amy Sallese</strong></td>
<td>Colin Fleming</td>
</tr>
<tr>
<td>Pt Cost Accountant</td>
<td><strong>Accountant 1</strong></td>
</tr>
<tr>
<td><strong>Christina Tabb</strong></td>
<td>Neda Karimi</td>
</tr>
<tr>
<td>Accountant 1</td>
<td><strong>Accountant 1</strong></td>
</tr>
<tr>
<td></td>
<td>Marcelle Finyom</td>
</tr>
<tr>
<td></td>
<td><strong>Accountant 1</strong></td>
</tr>
<tr>
<td></td>
<td>Neli Georgieva</td>
</tr>
<tr>
<td></td>
<td><strong>Financial Acct</strong></td>
</tr>
<tr>
<td></td>
<td><strong>VACANT</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Financial Acct</strong></td>
</tr>
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</table>
## SPAC Staffing Updates

<table>
<thead>
<tr>
<th>KRISTA SALSBERG, SENIOR MANAGER</th>
</tr>
</thead>
<tbody>
<tr>
<td>TEAM RED</td>
</tr>
<tr>
<td>TEAM WHITE</td>
</tr>
</tbody>
</table>

Ron Hill  
Financial Accountant Analyst

Brenda Hester  
Accountant
## SPAC Staffing Updates

<table>
<thead>
<tr>
<th>WHITE TEAM</th>
<th>RED TEAM</th>
</tr>
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<tbody>
<tr>
<td><strong>Mila O’Callaghan</strong></td>
<td>Cheryl Williams-Smith</td>
</tr>
<tr>
<td>Manager</td>
<td>Manager</td>
</tr>
<tr>
<td><strong>Krissy Long</strong></td>
<td>Shernett Wynter</td>
</tr>
<tr>
<td>Financial Accountant Analyst</td>
<td>Financial Accountant Analyst</td>
</tr>
<tr>
<td><strong>Tammira Barnes</strong></td>
<td>David Addy</td>
</tr>
<tr>
<td>Financial Accountant Analyst</td>
<td>Financial Accountant Analyst</td>
</tr>
<tr>
<td><strong>Claude Street</strong></td>
<td>AJ Singh</td>
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<tr>
<td>Accountant 1</td>
<td>Financial Accountant Analyst</td>
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<tr>
<td><strong>Chris Hook</strong></td>
<td>Jean Indrova Gonzales</td>
</tr>
<tr>
<td>Accountant 1</td>
<td>Accountant 1</td>
</tr>
</tbody>
</table>
MPT Update

• Micro purchase Definition. As defined in the FAR at 2.101, a micro-purchase is an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

MPT Update

• Implementation of the Uniform Guidance Procurement Standards, 2 CFR 200.317-326, to become effective on the first day of our new fiscal year.

• For the first version of UG, the MPT was $3,500. However, Congress recently passed a statute into law, changing the definition of MPT from $3,500 to $10,000.
MPT Update

- This revision has not been codified in the Uniform Guidance yet
- Feds are issuing a clarification memo
- This will negate any audit findings during the update period to align the new threshold with UG with the FAR
On December 12, 2017, the 2018 National Defense Authorization Act (NDAA) was signed into law. Title VIII of the NDAA contains many provisions designed to reduce burdensome regulation and improve the procurement process. Section 805, 806, and 811 would increase:

- Micro-Purchase Threshold (MPT) from $3,500 to $10,000
- Simplified Acquisition Threshold (SAT) from $150,000 to $250,000
- Truthful Cost or Pricing Data (aka “TINA”) threshold from $750,000 to $2,000,000

The Cost Accounting Standards (CAS) threshold for contract awards would also increase to $2,000,000 since it is tied to the TINA threshold.
<table>
<thead>
<tr>
<th>Type of Acquisition</th>
<th>UMB</th>
<th>FEDERAL GOVERNMENT</th>
</tr>
</thead>
</table>
| MICO-PURCHASE THRESHOLD | LT $5 K  
No bidding  
Use P card | LT 10K  
Set by NDAA  
Not codified in UG Yet  
Issuing Clarification Memo (audits) |
| SIMPLIFIED ACQUISITION | GT 5K AND LT 25K  
Competition preferred  
NR  
Comparative Pricing  
At least 2 sources | GT 10K – LT 250K  
Set by NDAA  
Fixed Price Subcontracts  
Easier & faster to Negotiate  
This is referenced in the Uniform Guidance |
| Full Competition | GT 25K TO 200K  
COMPETITION BIDDING PROCESS | GT 250K  
Sealed Bidding  
Negotiated Procurement |
VA Invoicing Update

• SPAC has discovered that we are unable to bill the VA without a PO# or a current PO#
• Their PO #’s expire at the end of their FY 9/30
• SPA is not accepting awards without PO #’s assigned
• Even if assigned – if we bill past 9/30 – need new PO
• Working on an updated process
Lockbox Update

• Several Months ago, we changed Lockbox providers
• Lockbox address remained the same EXCEPT...
• Expedited payments:
  – Lockbox Services Box # 41428
    University of Maryland, Baltimore
    7175 Columbia Gateway
    Columbia, MD 21046 Even if assigned – if we bill past 9/30 – need new PO
Audits and Reviews

A133 SINGLE AUDIT
• 5 SOM Departments
• Look for programs over the $2M Threshold per year
• Large number of programs in the University
• No findings from the auditors

NSF DESK REVIEW

DOJ DESK REVIEW
What is coming!

• Year End
  – meeting next week to define all of SPAC dates

• Closure meetings
  – Defining lists of projects for departments
  – Setting up meetings to discuss action plans for closure
  – Some older items will be discusses at the school level rather than department level
What is Coming

• New DIRRF
  – Easier to use
  – Auto fills many of the fields
  – Will automatically create the invoice on SPAC side

• SCR Reporting
  – Due in October, but we start the process in July
  – For Federal Service Contracts Only
  – Will be notified by Esther Ndiangui from our office

• Legislative Auditors are back in SPAC at the end of June
What is coming!

• New Emails for SPAC
  – SPAC_ACT
    • Actions for Customer Service & Training
    • Taking ideas for SPA/SPAC meetings, brown bags and customer service improvements
    • Suggestion box that will be monitored by our ADMIN
    • Not a complaint box – they still go to the management

– SPAC_CS_FUND_Assignment
  • For notifying SPAC of a change in a department CS fund
ANY questions?
Costing and Compliance Updates
SPAC/COST Agenda

- Staff Updates
- Fringe Rates
- Processing Reminders
- NIH Salary Cap
- Taxable Travel and the new Procedure
Costing and Compliance Team Updates

• Beryl Gwan
  – Manager, Costing & Compliance

• Binita Shah
  – Cost Accountant

• Sallese Amy
  – Cost Accountant

• Christina Tabb
  – Accountant 1, Effective 03/05/18
FY19 Fringe Rates

• The FY19 fringe rates will be applied to the entire first pay period period in FY19
  – PP19-01 (6/24/18 to 7/07/18)

• The fringe for PP19-01 will be posted as follows:
  – 6/24/18 to 6/30/18 – Posted to FY18
  – 7/1/18 to 7/7/18 – Posted to FY19
<table>
<thead>
<tr>
<th>Pay Period</th>
<th>Rate Used</th>
<th>Posted in FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>18-26</td>
<td>FY18</td>
<td>2018</td>
</tr>
<tr>
<td>19-01</td>
<td>FY19</td>
<td>2018 (6/24-6/30) 2019 (7/1-7/7)</td>
</tr>
<tr>
<td>19-02</td>
<td>FY19</td>
<td>2019</td>
</tr>
</tbody>
</table>
FY19 Retroactive Distributions

• DEADLINE to submit Direct Retros to be posted in FY18 is Monday, 7/2/18
  – From Tuesday July 03 – July 10 processing date, we will still be post to FY18. Depending on the volume we receive, your DR might post to FY18 OR FY19 is submitted after 07/02/18

• All Direct Retros received from Wednesday 7/11/18 and forward will be posted to FY19

• The direct retro cut off date for the 17-26 pay period is Friday, 6/22/18, by 2pm.
  – Note that this is different from the usual Tuesday prior to the payday deadline to allow Costing and Compliance enough time to process the anticipated fiscal year end increased volume.
# Direct Retro Cut Off Dates

<table>
<thead>
<tr>
<th>When Received by Cost Analysis</th>
<th>Pay Period Processed</th>
<th>Posted in FY (HRMS and Financials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday, 06/12/18 by 2pm</td>
<td>18-25</td>
<td>2018</td>
</tr>
<tr>
<td><strong>Friday, 06/22/18</strong></td>
<td>18-26</td>
<td>2018</td>
</tr>
<tr>
<td>Monday, 7/2/18</td>
<td>19-01</td>
<td>2018</td>
</tr>
<tr>
<td>Tuesday, 7/3/18 and beyond</td>
<td>19-02</td>
<td>2019</td>
</tr>
</tbody>
</table>
DR Processing - Reminders

• Physician Services Contracts Exception:
  – No Direct Retros moving payroll to or from a PSC account in FY18 will be processed after the FY18 DR deadline on Monday 7/2/2018

• A direct retro and a budget retro cannot be processed in same pay period

Plan accordingly!!!
Cost Sharing for Payroll Expenses

• NIH Salary Cap was increased to $189,600 effective 1/7/2018. Check employees who may go over the cap with 7/1 pay changes

  – Amount is based on annualized salary - Ex. FTE=.20 and amount paid at UMB= $40K $200K

• This only applies to NIH agencies - if you don’t know whether a sponsor is under the NIH umbrella check the following website: http://www.nih.gov/icd/index.html

• Position owner creates EFP but may be unaware that a project from another department requires Over The Cap - communicate!
New Salary Cap Continued

• Notice posted to link below

• New Proposals
  – Use new salary cap for budgeting

• Active awards
  – You CAN rebudget if funds are available
  – But no additional budget will be provided
New Taxable Travel Policy

• The new policy and its related procedure VIII-11.00(A)- UMB Policy and Procedures on Business Travel For UMB Employees and Nonemployees were approved effective 1/1/18

• The new policy introduces 2 types of transactions that are taxable:
  – Day Business Travel Meals
  – 60-day rule for travel expense forms submitted more than 60 days after the return date
Taxable Travel - Income

• Taxable travel transactions are considered as taxable earnings to employees and will be sent to CPB as taxable income, not reimbursements. Both employees and employer will be taxed
Taxable Travel Expense and Penalty

- Taxable Travel Expense **is allowable** on grants
  - Account 3330 (Instate travel taxable)
  - Account 3331 (Out-Of-State travel taxable)
  - Account 3332 (Foreign travel taxable)
  - Expense Will be posted to PCD
  - Can only be moved via Direct Retro

- BUT punitive fringe expense is **NOT allowable**
  - It’s a penalty
  - Fringe posted to 2798 (Fringe rate tax Late travel)
  - Posted via journal entry
  - Calculated Fringe rate 8.4%
  - Will not show up on PCD
Day Business Travel Meals

• Day Business Travel Meals are allowable on grants
  – Account 3371 Day Business Travel Meals
  – Expense Will be posted to PCD
  – Can only be moved via Direct Retro

• Related fringe expense is also allowable
  – Fringe posted to 2797 (Fringe rate tax Day Travel Meal)
  – Fringe will be automatically calculated in HRMS
  – Legislated Benefit Fringe rate of 8.4% will be applied
  – Fringe Expense Will be posted to PCD
## Taxable Travel, Summary

<table>
<thead>
<tr>
<th>Earnings Code (EC)</th>
<th>EC Description</th>
<th>GL Account</th>
<th>PCD</th>
<th>Calculated Fringe on PCD 8.4% in FY2018</th>
<th>Fringe GL Account</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>TTI</td>
<td>In-State Travel Taxable</td>
<td>3330</td>
<td>Yes</td>
<td>No-fringe is not allowed on grants so charges will be posted via JE</td>
<td>2798</td>
<td>Travel exp must be moved via DR</td>
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<tr>
<td>TTO</td>
<td>Out-Of-State Travel Taxable</td>
<td>3331</td>
<td>Yes</td>
<td>No-fringe is not allowed on grants so charges will be posted via JE</td>
<td>2798</td>
<td>Travel exp must be moved via DR</td>
</tr>
<tr>
<td>TTF</td>
<td>Foreign Travel Taxable</td>
<td>3332</td>
<td>Yes</td>
<td>No-fringe is not allowed on grants so charges will be posted via JE</td>
<td>2798</td>
<td>Travel exp must be moved via DR</td>
</tr>
<tr>
<td>TTM</td>
<td>Day Business Travel Meals</td>
<td>3371</td>
<td>Yes</td>
<td></td>
<td>2797</td>
<td>Travel exp and fringe must be moved via DR</td>
</tr>
</tbody>
</table>
Direct Retro (DR) for New Policy

• Direct Retro Form has been updated with new account codes

• Other DR guidelines remain unchanged. See link below:
  – [http://www.umaryland.edu/media/umb/af/cost/eUMB_Direct_Retro_form_FY13_forward.xlsx](http://www.umaryland.edu/media/umb/af/cost/eUMB_Direct_Retro_form_FY13_forward.xlsx)
ANY
questions?
Final Notes

• Both presentations will be available on SPA and SPAC websites

• Thanks for joining us today!