



UNIVERSITY *of* MARYLAND

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.umaryland.edu/fringebenefitrates.cfm>

	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
Contractual	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

- 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!

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

Home > [Define Business Rules](#) > [Define Commit Accounting\(US\)](#) > [Report](#) > Funding Summary Report

Run Parameters

Run Control ID: Funding_summary [Report Manager](#) [Process Monitor](#) **Run**

Funding Summary Rpt Parameters

*SetID: PSUMB Department: EmplID: Empl Rcd#: 0

*Fiscal Year: 2014

*As Of Date: 07/13/2013

Funding Summary By
 Appointment Level Position Level

Report Option
 Earnings Deductions Tax

Include Terminated Emps:
 Yes No

Report Choice
 Entire EFPs PCAs Only

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

UMB GRANTS PROJECT VIEW

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

Grant Project View

Business Unit: 00191

RF ImageNow

PROJECT INFORMATION

Project:	10011301	Mechanisms and Treatments of D	Primary?:	Y
Project Status:	Pre-Award -Call ORD/SPA		Eff. Status:	Active
Start Date:	04/01/2013	End Date:	03/31/2014	
Budget Start:	04/01/2013	Budget End:	03/31/2014	
Funded Amount:	\$1.00			
PI:	009957	Gordon,Sharon M		
Dept:	13305000	SOD Oral Maxillo Surgery		
Location:	ON			
Sponsor Ref#:		CFDA#:		
FA Rate Type:	REONC	FA Rate Eff. Date:	07/01/2011	
FA Base:	NONE	FA Rate %:		
Sr. Accountant:	LaFevers,Amy L.		Project Setup:	

[AR Items by Project](#)

UMB GRANT PROJECT VIEW

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

AWARD INFORMATION		
Award:	1300461A	Oxidative Stress in the Kidney in Hypertension
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
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

[New Window](#) | [Personalize Pa](#)

All Activities | **Grants - Standard** | Grants - Deliverable | Grants - Summary | Plant Funds | By Chartfield | By Source | Transaction Detail

Inquiry: ADHOC 86.06000Initial ADHOC Query [My Security](#)

'BU: PSUMB PC BU: 00191 Project: 10011309 PAMid-Atlantic AIDS Ed - DENT

Project Status: Pre-Award **Start/End:** 07/01/13 - 06/30/14 **Budget Start/End:** 07/01/13 - 06/30/14 **PI:** 001106 Depaola,Louis George
 -Call ORD/SPA

Project Dept: 13303010 SOD Div of Diagnostic Sciences **Award:** 1300561 PAMid-Atlantic AIDS Ed and Tr

Sponsor: 000481 University of Pittsburgh **Sponsor Award:**

Award Purpose: 155 Other Sponsored Activities **Award Dept:** 10207020 IHV Clinical Division

FA Rate: ← **FA Base:** ← **FA Funded Rate %:** ←

Life to Date: **Thru Date:** 2013-07 July Current Month

Chartfield Selection					
Fund		Acct		Tx Dept	
182	Standard Contracts & Grants	0001	All Expenses	UMB	University of Maryland, Balto

⏪ ⏩ [Display Options](#) [Column Selection](#) 'Drill To: Transaction Detail **Fetch**

Life-to-Date thru: Jul-2013 Find | 1 of 1 | Last

Display By: Account	Actuals For: Jul-2013	Current Budget	LTD Actuals	Open Encumb	Open Pre-Encumb	Budget Avail	% Budg Spent
0001 - All Expenses	1,563.15	1.00	1,563.15	33,671.88	.	(35,234.03)	999.00

RAVEN VIEW: Deliverable

[New Window](#) |

- All Activities
- Grants - Standard
- Grants - Deliverable
- Grants - Summary
- Plant Funds
- By Chartfield
- By Source
- Transaction Detail

Inquiry: ADHOC 86.06000Initial ADHOC Query [My Security](#)



'BU: PSUMB PC BU: 00192 Project: 10010898 IMPAACT2012-2013

Project Status: Pre-Award -Call ORD/SPA **Start/End:** - **Budget Start/End:** 12/01/12 - 09/01/13 **PI:** 004723 Watson,Douglas C.

Project Dept: Blank Value **Award:**

Sponsor: **Sponsor Award:**

Award Purpose: **Award Dept:**

FA Rate: REONC **FA Base:** NONE **FA Funded Rate %:**

Life to Date: **Thru Date:** 2013-07 July Current Month

Chartfield Selection					
Fund		Account		Tx Dept	
183	Deliverable Contracts & Grants	0000	All Accounts	UMB	University of Maryland, Balto

[Display Options](#)
[Column Selection](#)
'Drill To: Transaction Detail

Life-to-Date thru: Jul-2013					
Display By: Account	Actuals For: Jul-2013	LTD Actuals	Open Encumb	Open Pre-Encumb	Total
0000 - All Accounts	16,218.48	(47,047.97)	18,834.25	-	(28,213.72)

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

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 24th, 2:30-4pm, Location TBD
- Thank you for joining us today!