SPA/SPAC Meeting
August 21, 2024

WELL-BEING and SUSTAINABILITY | INNOVATION and DISCOVERY

SERVICE EXCELLENCE and ACCOUNTABILITY | EQUITY and JUSTICE | RESPECT and INTEGRITY

SPAC

Presenters:

Beryl Gwan – Assistant Director

Danijela Macakanja – Billing Manager

Hamid Badiei- Boushehri – QA Manager

Michelle Ward - Director

I. Costing & Compliance – Updates
- Cost Personnel Update
- Direct Retros for Pay Period (PP) 24-28
- Finalized FY25 Fringe Benefit Rate Update
- Effort Reporting Update
- HCM Update
- Other General Information

II. Discontinuation of OSN platform and new form

III. 7062/7072 balance sheet accounts and reporting

IV. General Information and Updates
- Uniform Guidance changes
- Object Codes for specific use
- List of updated policies
- Coming soon

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1. Cost Personnel Update
2. Direct Retros for Pay Period (PP) 24-28
3. Finalized FY25 Fringe Benefit Rate Update
4. Effort Reporting Update
5. HCM Update
6. Other General Information

Cost Personnel Update

- Plangji Dakum is no longer with Cost
  - Currently hiring to fill that position
- Rama Camara-Spasic, Director
  - Beryl Gwan, Assistant Director
  - Binita Shah, Cost Accountant
  - Tracy Nguyen, Cost Accountant
  - Amy Sallese Cost Accountant

Direct Retros for Pay Period (PP) 24-28

- On PCD, PP 24-28 is the same Pay Period as 25-01
  - To isolate cross over PP expenses for fiscal year
  - FY2024 24-28 06/30/24 to 06/30/24
  - FY2025 25-01 07/01/24 to 07/13/24
  - HRMS PP 24-28 is within 25-01 (06/30/24-07/13/24)
- When a DR is done for the crossover period
  - For 24-28, we enter 25-01 and FY2024
  - For 25-01, we enter 25-01 and FY2025
- *REMINDER:* If a DR is processed for a pay period (PP), you can no longer do a BR for the same pay period

	2024 Pay Schedule				
	Pay Period		**Bi-weekly Employees Base Salary**		**Hourly Employees & OVT/LWOP***
PP#	**From Sunday**	**To Saturday**	**Pay Date**	**Deduction Exceptions****	**Pay Date**
24-26	6/2/24 -	6/15/24	Fri, 6/21/24	No Teachers Retire/ ORP deductions	Fri, 7/5/24
24-27	6/16/24 -	6/29/24	Fri, 7/5/24	No Teachers Retire/ ORP deductions	Fri, 7/19/24
25-01	6/30/24 -	7/13/24	Fri, 7/19/24	No Teachers Retire/ ORP deductions	Fri, 8/2/24
25-02	7/14/24 -	7/27/24	Fri, 8/2/24	No Teachers Retire/ ORP deductions	Fri, 8/16/24

DRs for 24-28 and Entering Funding Profiles for 25-01

- Funding profiles for FY25-01 should be entered and approved before submitting DRs for 24-28

- If DR is processed for PP 24-28 before you set up the 25-01 funding profile, HRMS will read that there is already a DR for that period (25-01)

- The EFP will need to be input from 25-02

- The 25-01 expense will need to be moved via a DR

DRs to 24-28 – Credit to PCA in 25-01

- If you have an outstanding debit on the PCA for PP24-28 and a DR has been processed
    - Verify that 24-28 DR's have been processed by checking the 25-01 PCA balance
    - Direct Retro credit balance for 24-28 will post to 25-01
    - Payroll Charge Detail (PCD) report will show a lower balance in the 25-01
    - PCD report by accounting period will show one debit line for 25-01 payroll, and one credit for 24-28 DR
- If there is no fringe expense on PCD for 24-28, that's a good indication that the balance was moved appropriately

Budget Retro Cutoff Date - Deadline to change EFPs for 25-01

- You will no longer be able to enter EFPs for 25-01 as of Wednesday 10/09/2024
  - Approve all Budget Retros to change EFPs for 25-01 by 8pm on Tuesday 10/08/2024
  - After 10/08/2024, you can do payroll cost transfer for 25-01 via Direct Retros
  - Start entering Budget Retros effective dated 07/01/2024 on Wednesday 10/09/2024
- See effort calendar on the Quick Links of Cost website https://www.umaryland.edu/cost/
- *Plan Accordingly!!*

Direct Retros Reminder

- How to View a DR in HRMS https://www.umaryland.edu/media/umb/af/cost/FindingDirectRetro.pdf

- For more information on how to submit a DR: Instructions for Direct Retro Form.pdf (umaryland.edu)

- Direct Retro Forms : https://www.umaryland.edu/cost/direct-retro-forms/

- For all questions, please contact: effort@umaryland.edu

Finalized FY25 Fringe Benefit Rate

- A memo was sent out to Campus via the RAC to announce the Implementation of the approved Fringe Benefit Rate Agreement

- Different from what we shared in last SPA/SPAC meeting

- New benefits added to the fringe pool, retroactive to FY23
  - Child Care Supplement – Object code 2170
  - Moving and Relocation Expense – Object code 2160

- FY25 rates were set up in HRMS from 25-01

- The memo and rate agreement are uploaded to our website

https://www.umaryland.edu/cost/about-the-office/fringe-benefit/

FY25 Finalized Fringe Benefit Rates

	Apply to Accounts	FY24 Finalized	FY25+ Pending	Costs Recorded in Account
Faculty	1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.	28.8%	28.5%	2790 – Fringe rate Faculty
Staff	1013 – Exempt staff 1014 – Non-exempt staff	39.2%	39.1%	2791 – Fringe rate Staff
Legislated Benefit	2071 – Faculty 2072 – Exempt staff (C1) 2073 – Non-exempt staff (C1) 2080 – Summer salaries 2085 – Supplemental Pay 2110 – Overtime 2120 – Shift differential 2130 – On call pay 2140 – Bonus Payments 2074 – College Work study (summer) 2075 – Students (other than CWS) (summer) 2090 – Contractual employee (C2) (Until FY16)	8.3%	8.2%	2793 – Fringe rate Legislated Benefit
Limited Benefit	1021 – Post Docs/Fellows 2090 – Contractual Employee (C2) (FY16+)	18.8%	19.4%	2792 – Fringe rate Limited Benefit
Students	1020 – Graduate Assistants 2074 – College Work Study (CWS) 2075 – Students (Other than CWS)	0%	0%	N/A
Other	2196 – Accrued Leave Payout	0%	0%	N/A

Effort Reporting Update

- New 063024 effort reporting period was initiated

- Due date for 063024 effort forms is 09/24/2024

- As of today, 338 outstanding from prior periods

- For current period, there are
  - 1011 forms completed
  - 1,828 forms pending Pre-Review, and
  - 415 pending Certification

- Please have certifiers complete forms, especially for employees who will change departments

Effort Reporting Update

- Chair Notifications were sent out last week
- Please follow up and have them completed
- Forms need to be pre-reviewed prior to certification
  - Do not be the one to hold up the process. Please complete your pre-reviews
- List of delinquent forms, 120days past the effort certification due date will be sent to SPAC-AVP and escalated to Dean and VP of Finance by the end of the week
- Remember Effort Wednesdays – we will be available to work with you. Please send a request to effort@umaryland.edu
- Link to effort escalation policy: https://www.umaryland.edu/media/umb/af/cost/Effort-Form-Escalation-Procedure-and-Resources.pdf

HCM Updates Related to Payroll Cost Transfers

- No new changes to discuss yet

- Still testing and working on the future procedure for
    - Payroll Cost Transfers via direct retro
    - Payroll Cost Transfers by dollar amount
    - Payroll detail report

Direct Retros initiated, but pending submission to Cost

❑ DRs in "En Route by Dept" status will auto reject after 60days

❑ On day 30, initiator will receive an automatic email from the system
- Email will contain a list of all the DRs pending approval by Dept admin, or PI
- If nothing is done, every 3 days you will receive an updated list via email
- On day 60, the DRs which are still pending submission to Cost will be automatically declined
- If the payroll cost transfer is still needed, a new DR has to be submitted

❑ This procedure will start on Wednesday 09/04/2024
- All DRS over 60 days (from 07/06/2024) in the system will be automatically declined
- On 09/04/2024, you will receive the first email with a list of pending DRs, and then a notification every 3 days until these are fully submitted or declined

Direct Retros Lookup Tool

Direct Retro Lookup tool

- Departments are now be able to run a report in the DR platform to obtain a list and status of all DRs submitted.
- The list can be downloaded as an Excel file
- Screenshots were added in last SPA/SPAC meeting but feedback from departments shows that many people missed it
- Screenshots in last meeting's PowerPoint.
- Quick demonstration on how to use the tool

Effort Reporting Policy training is being scheduled. You will be notified of the date through correspondence via the RAC so you can register.

Volume-Based Events: Oracle Social Network (OSN) Change

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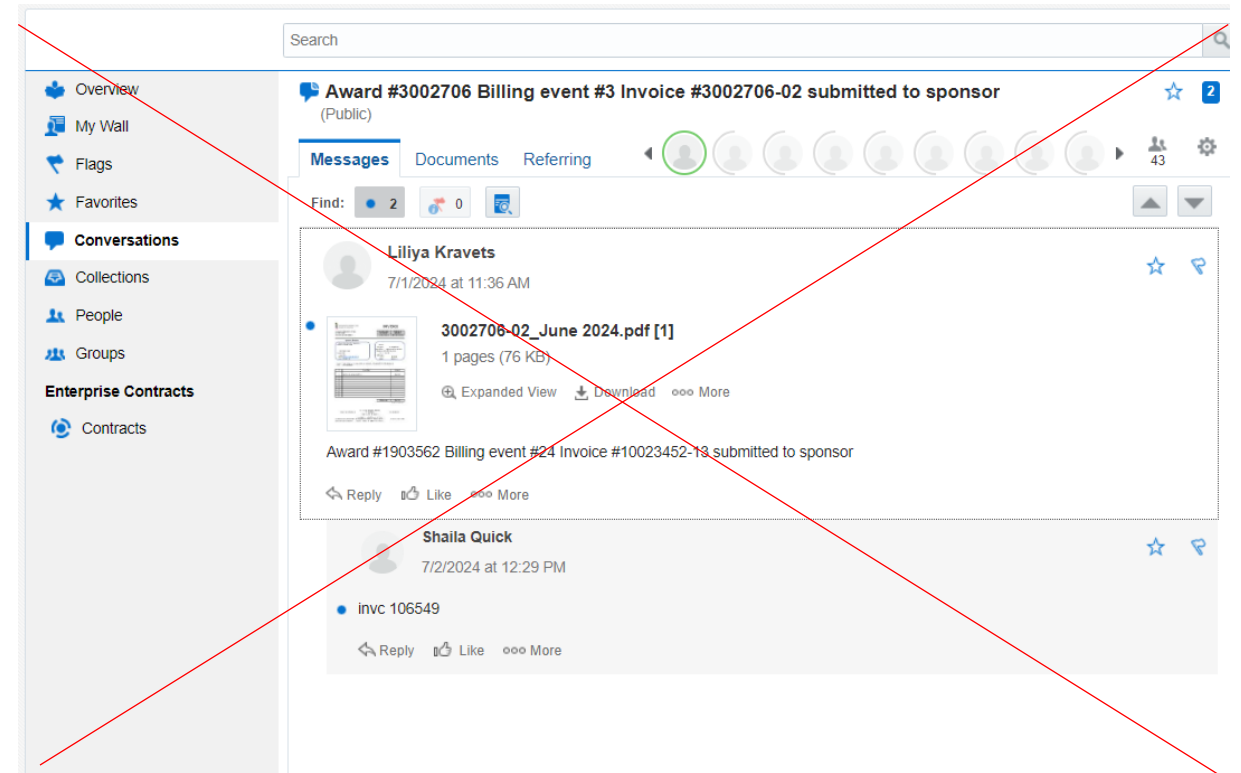
VBE Old Process

Step 1: Department submits volume-based events in Quantum Financials for volume and milestone awards

Step 2: Department submits supporting documentation for the event/invoice in Oracle Social Network (OSN)

Step 3: SPAC generates invoice and sends to sponsor

VBE New Process

Sponsored Projects Accounting and Compliance (SPAC)

Announcements

Sponsored Projects Accounting and Compliance (SPAC)

About the Office

Federal Regulations

Forms

Frequently Asked Questions

Helpful Links

Policies and Procedures

Costing and Compliance

Forms

- Budget Modification Form PDF
- Carryover Allocation Form PDF
- Child Project Request Form
- Departing PI Award Disposition Notification
- Temporary Project Request Form PDF
- Memo of Commitment (MOC) DOCX
- W9 UMB- FY2024 PDF
- VMS Supporting Documentation Form

This form is for Volume and Milestone awards where an event that has been entered in Quantum Financials needs supporting documentation. Use one form per invoice.

If you have any questions or issues, please contact the VMS team at billvms@umaryland.edu

Date Requested	2024/08/15		
Requestor Name		Requestor Email	
Award Number		Project ID Number	
Event Number		Event Amount	
Comments			

Submit   Reset   Print   Attach

Step 1: Department submits volume-based events in Quantum Financials for volume and milestone awards **(no change)**

Step 2: Department submits supporting documentation for the event/invoice via SPAC's VMS Supporting Documentation Form found on SPAC's webpage **(change)**: https://www.umaryland.edu/spac/sponsored-projects-accounting-and-compliance-spac/forms/

Step 3: SPAC generates invoice and sends to sponsor **(no change)**

Invoice WITH Supporting Docs

- Create volume-based event <u>and</u> submit form **with** attachments.

- Fill out all necessary fields with new event details and attach document(s) using the "attach" option at the bottom of the form before submitting

- Any additional information should be written in the comments.

This form is for Volume and Milestone awards where an event that has been entered in Quantum Financials needs supporting documentation. Use one form per invoice.

If you have any questions or issues, please contact the VMS team at billvms@umaryland.edu

Date Requested	2024/08/16		
Requestor Name	Danijela Macakanja	Requestor Email	dmacakanja@umaryland.e
Award Number	3002903	Project ID Number	30029031
Event Number	26	Event Amount	$150
Comments			

Please see attached supporting documents; send invoice to scapps@its.jnj.com

Submit   Reset   Print   Attach

Invoice WITHOUT Supporting Docs

- In an instance where sponsor does not require supporting documents for an invoice, you would submit an event ONLY

- You do NOT need to submit a form for these requests.

Credit/Rebill Request Example

- Create volume-based event <u>and</u> submit form **with** attachments.
- Rebill event (new event) information goes in the fields at the top
- Please state which invoice# needs be credited in the **comments**

SPAC VMS Supporting Documentation Form

This form is for Volume and Milestone awards where an event that has been entered in Quantum Financials needs supporting documentation. Use one form per invoice. If you have any questions or issues, please contact the VMS team at billvms@umaryland.edu

Date Requested	2024/08/15		
Requestor Name	Danijela Macakanja	Requestor Email	dmacakanja@umaryland.e
Award Number	3002903	Project ID Number	3002903
Event Number	27	Event Amount	$105
Comments			
cr/rb- credit invoice#107288/event#26; rebill new event #27			

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Cancel/Void Invoice Request

- Requires **form** ONLY

- Old event# and invoice details should be inputted in the fields at the top

- Event Amount should be a negative value (amount of original inv, but negative)

- Include which invoice# to void in the comments

SPAC VMS Supporting Documentation Form

This form is for Volume and Milestone awards where an event that has been entered in Quantum Financials needs supporting documentation. Use one form per invoice.
If you have any questions or issues, please contact the VMS team at billvms@umaryland.edu

Date Requested	2024/08/15		
Requestor Name	Danijela Macakanja	Requestor Email	dmacakanja@umaryland.e
Award Number	3002480	Project ID Number	30024801
Event Number	23	Event Amount	$-157.17
Comments			

void inv#106658

| Submit | Reset | Print | Attach |

Summary of Different Requests

1

Invoice WITH supporting documents – submit event AND form

2

Invoice WITHOUT supporting documents – submit event ONLY

3

Credit/Rebill request - submit event AND form

4

Cancel/Void invoice request ONLY – submit form ONLY

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Important Reminders/Updates

- The VBE instructions can be found on SPAC's website under "Procedures"in the link below: https://www.umaryland.edu/spac/sponsored-projects-accounting-and-compliance-spac/policies-and-procedures/

- The training to submit vbe's and forms can be found in the below link using your UMID login: https://umaryland.my.uperform.com/#/content/492916df16c54823b376498de6246c0a_en-US

Policies and Procedures

POLICIES

- Contract and Grant Billing and Collections
- Contract and Grant Financial Reporting and Closeout
- UMB Policy on Salary Caps for HHS and Other Federal Agencies
- UMB Policy on Unallowable Costs for Federal Awards

PROCEDURES

- UMB Procedure on SPAC Collection Sponsored Receivables
- Faculty Transfers-Outgoing-Leaving UMB
- UMB Procedure on SPAC Contract and Grant Billing 📄DOCX
- ACH and Vendor Account Information Request Departments 📄PDF
- Advance Draws or Request for Advance Payment Invoices 📄PDF
- Cost Share in Financial System 📄PDF
- Sponsored Budgets in Financial System 📄PDF
- Volume – Based Billing (Department Administrator + SPAC Team Accountant) 📄PDF

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ForSPAC-Review-Approval
- Creating Volume-Based Billing Events (07/20/24)
- Using the VMS Form to Submit Supporting Documentation (07/20/24)
- Deleting an Event (07/08/24)
- Duplicating an Event (07/08/24)
- Editing an Event (07/08/24)
- Searching for an Event (07/08/24)
- Viewing Contracts (07/08/24)
- Viewing Invoices (07/08/24)
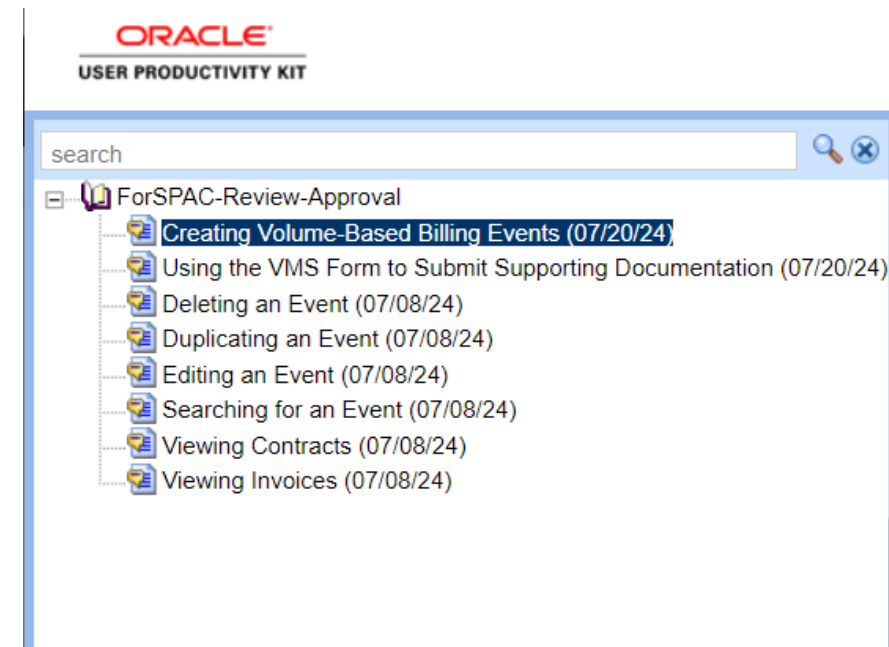
Important Reminders/Updates (Continued)

- Once you click submit on the form, you will receive a pop up stating the form was successfully submitted. Please press "ok" on the pop up. If you completed the form correctly, it will come directly to SPAC, and there is no further action needed on your end. You will also receive a confirmation email that form has been received by SPAC.

- When submitting the VMS Supporting Docs form, all requests require attachments **EXCEPT** "cancel/void invoice" request (as long as the event amount field in form is inputted as a negative value)

Questions

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7062/7072 review

- What are the 7062/7072 accounts
- Who to contact
- How does SPAC help
- Confirming your balance
- Q&A

What are 7072/7062?

7072 – Maryland Global initiatives Corporation (MGIC) bank accounts
- Used for international payments
- International operations can assist
- Umaryland.edu/Mgic

7062 – Study participant payments
- Cash, Checks, Gift cards to research study participants
- Study Participant Policy Link

- Similarities
  - Both are balance sheet accounts
  - Setting money aside for a specific purpose
  - Office of the Controller (OOTC) assists with payments and refunds
  - Balances need to be cleared when sponsored award ends

How Does SPAC Help?

- 7062/7072 balances are included in the email when FFRs are sent

NOTES:

- To avoid audit findings on your award, please ensure that all of your effort reports for this award are certified within the 90 days of the expiration date of this project/award.

- There are raw commitments on this project(s). please ensure that all invoices associated with this PO have been processed. If the raw commitment is no longer valid, please email your procurement contact to have it removed.

- **There is activity on accounts 7062/7072, please make sure the balances are zero.**

- Balance is shown in the analysis tab of FFR workbook on line 47

| 47 | LTD 7062/7072 EXPENSE: | $8,040.00 |

Information | NIH 272 Analysis | **Analysis** | FFR | PMS | ⊕

- ROEs state the 7062/7072 balance on the main worksheet

Object Level B	Object Level C	30046231 Budget	30046231 LTD Actuals
B700-Balance Sheet	B700-Balance Sheet (7062/7072)	0.00	-1,540.00

- QA team sends quarterly emails to department

- Lists awards with 7062/7072 balances, 90 days past award end date.

- Balances will need to be cleared

Confirming your balance

- Quantum Analytics has a report for 7062 and 7072 inquiries under sponsored management!

- Reports are "SPP 7062 Activity (QA4.P7)" and "MGIC 7072 Activity (QA4.P9)"

- Select Transactions details, input your fiscal period begin and end date, your award/project number and click apply.

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Awards over. What now?

- Reconcile your balance details for 7062/7072 and expenses

- Make any required debit memos to have balances adjusted
  - This can mean more expense on your award!

- Request a refund for any unspent funds through OOTC
  - These funds should offset the award's 7062/7072 balance

QUESTIONS?

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General Information and Updates

I.   <u>**Uniform Guidance changes:**</u>

- No effect to UMB until we re-negotiate our F&A rate agreement.
- Both SPA and SPAC offices will continue to monitor the proposed changes for the final draft and issuance on October 1, 2024.
- We will continue to share information as it becomes available to us. Here are a couple links to the major changes:

> 1) Federal Register – 2024 Guidance for Federal Assistance
>
> https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance
>
> 2) HHS Adoption of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
> https://www.reginfo.gov/public/do/eAgendaViewRule?pubId=202404&RIN=0991-AC26

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Uniform Guidance continued

3) U.S. Department of Education Frequently Asked Questions 2 CFR Part 200
https://www2.ed.gov/about/offices/list/ofo/oaga/uniformguidancefaqs.pdf

4) Council on Federal Financial Assistance (COFFA): Uniform Guidance: Title 2 of the Code of Federal Regulations https://www.cfo.gov/coffa/uniform-guidance-coffa/

5) COGR Proposed Technical Corrections & Other Comments
https://www.cogr.edu/sites/default/files/COGR_OMB_Guidance_Comments_June28_2024.pdf

6)National Endowment for the Humanities: NEH Update on the 2024 Revisions to 2 CFR 200
https://www.neh.gov/grants/manage/2024-Revisions-to-2-CFR-200

II. **Object Codes for specific use – not subject to F &A** .

- *Object 3748* Unanticipated Subject Injury – strictly for clinical trials.   It is not subject to F&A.

- *Object 4291* Multi –year IT subscriptions. Cloud Services Exempt from F&A.

    With Cloud services replacing data equipment for storage, it has been determined
    that Cloud Services should be exempt from F&A over 10K
    a. The department should ask for approval for no F&A from Jim Hughes and the F&A
        waiver process
    https://www.umaryland.edu/policies-and-procedures/library/research/procedures/sponsored-projects/request-an-fa-rate-waiver.php
    b. They should propose that way if approved.
    c. This account will be monitored to determine if there is an F&A waiver approval for each
    award.
    .

III. Updated Policies – approved as of August 2024.

1) UMB policy on Participant Support Costs
    https://www.umaryland.edu/policies-and-procedures/library/financial-affairs/policies/3702-f.php

2) UMB policy on Cost Transfers https://www.umaryland.edu/policies-and-procedures/library/financial-affairs/policies/3702-e.php

3) UMB policy on Effort Reporting https://www.umaryland.edu/policies-and-procedures/library/financial-affairs/policies/3702-d.php

4) UMB Policy on Sponsored Award Cost Sharing
    https://www.umaryland.edu/policies-and-procedures/library/financial-affairs/policies/3702-c.php

IV. Delegation of signing authority – SPAC

The Assistant Vice President (AVP) has been delegated this authority **FOR SPONSORED AWARD RELATED DOUMENTS ONLY** from the leadership of the university.

To streamline processes and have a signatory that is closer to the process, the AVP is delegating this signing authority **FOR SPONSORED AWARD RELATED DOCUMENTS ONLY** to managers and directors.

See here https://www.umaryland.edu/spac/sponsored-projects-accounting-and-compliance-spac/policies-and-procedures/ (under Guidance)

BREAKING NEWS

Coming soon

1) SPA/SPAC Advisor Committee (SSAC) groups

- Report of Expenditure (ROE) revamping
- Service Centers
- Corporate Clinical Trials
- Training and Fellowship Grants
- Administrative Costs

2) SPAC's new customer service platform

3) Re- design of SPAC's website.

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