



UNIVERSITY *of* MARYLAND  
BALTIMORE

ADMINISTRATION AND FINANCE

# SPA/SPAC Meeting

## May 15, 2025

WELL-BEING and SUSTAINABILITY | INNOVATION and DISCOVERY

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

# SPAC

## Presenters:

Beth Gallico – Sr Organizational Change Management Analyst

Beryl Gwan – Assistant Director

Hamid Badiei- Boushehri – Quality Assurance Manager

Michelle Ward – Director



- QHCM Project Updates
- Updates from the Costing and Compliance Team
- Review of new file for LOC draw approval on terminated awards
- Reminders
- Coming Soon



ADMINISTRATION AND FINANCE

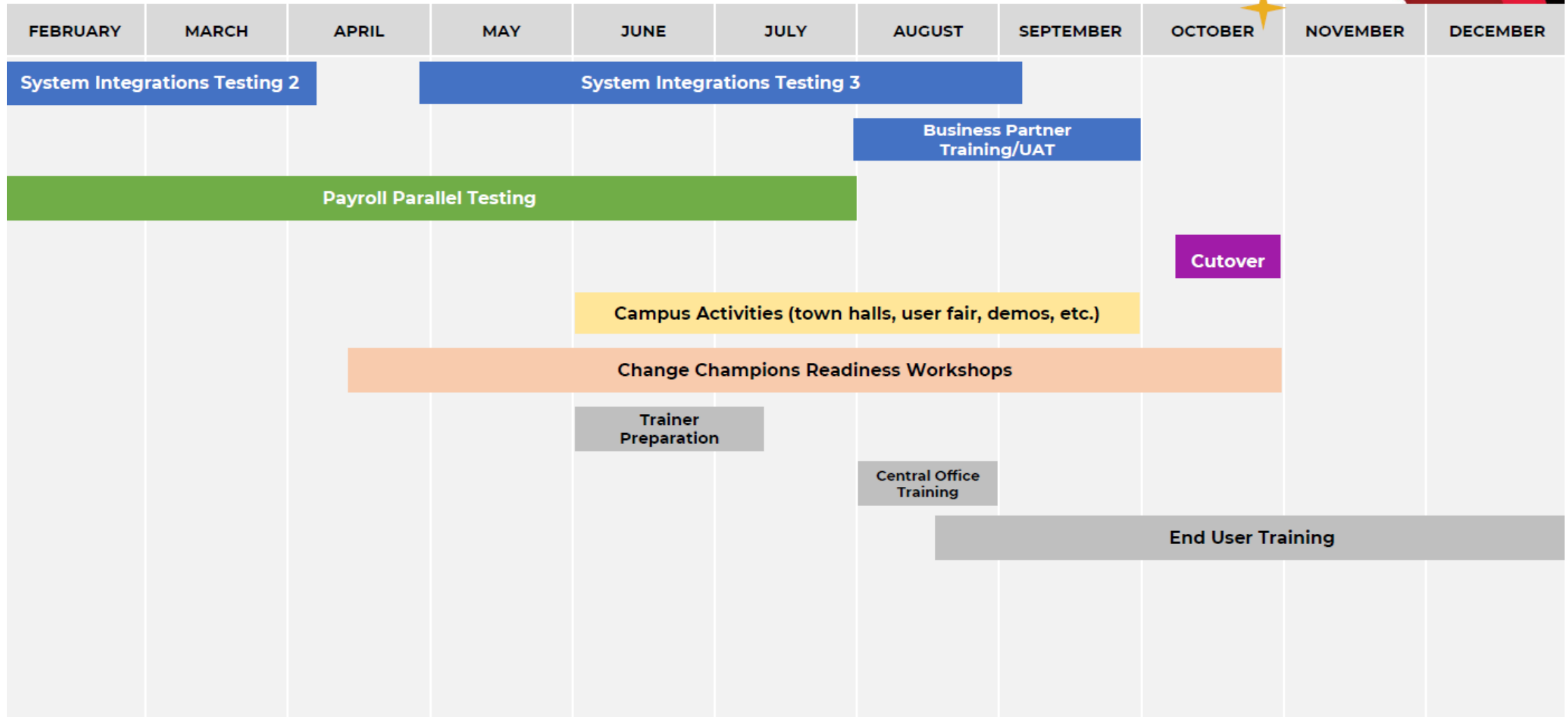
# QHCM Project Updates SPA & SPAC Meeting May 15, 2025

WELL-BEING and SUSTAINABILITY | INNOVATION and DISCOVERY  
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# QHCM Project Timeline

2025

Go-Live  
10/27



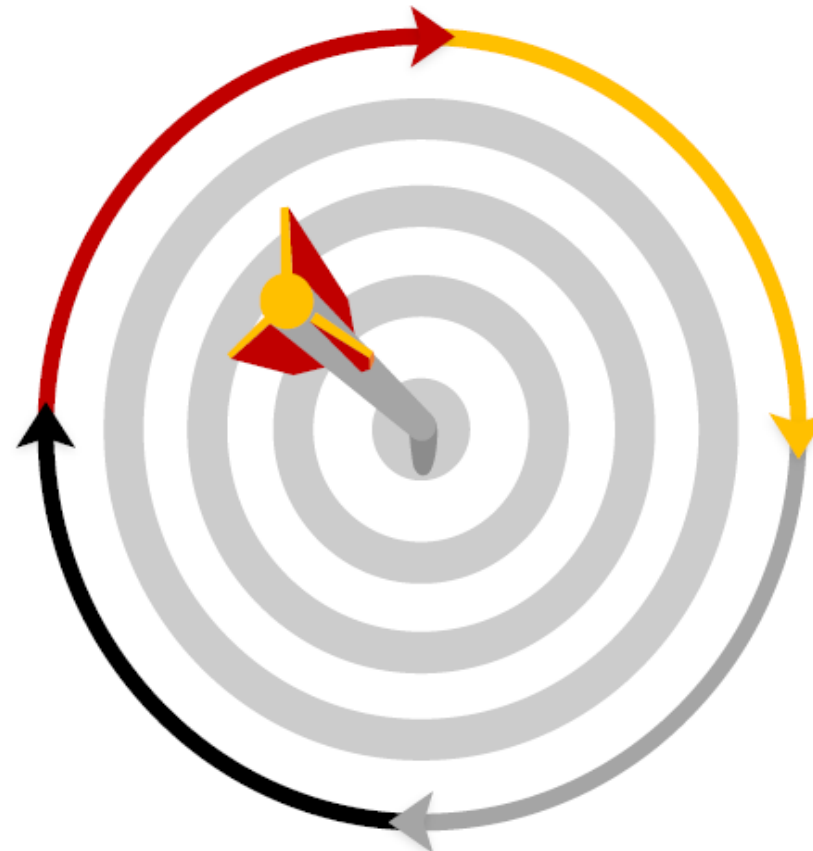
# QHCM Project Change Champions & SMEs Readiness Workshops

## Focus

Create early learners and embedded experts in high-impact areas

## Audience

QHCM Project Change Champions & SMEs



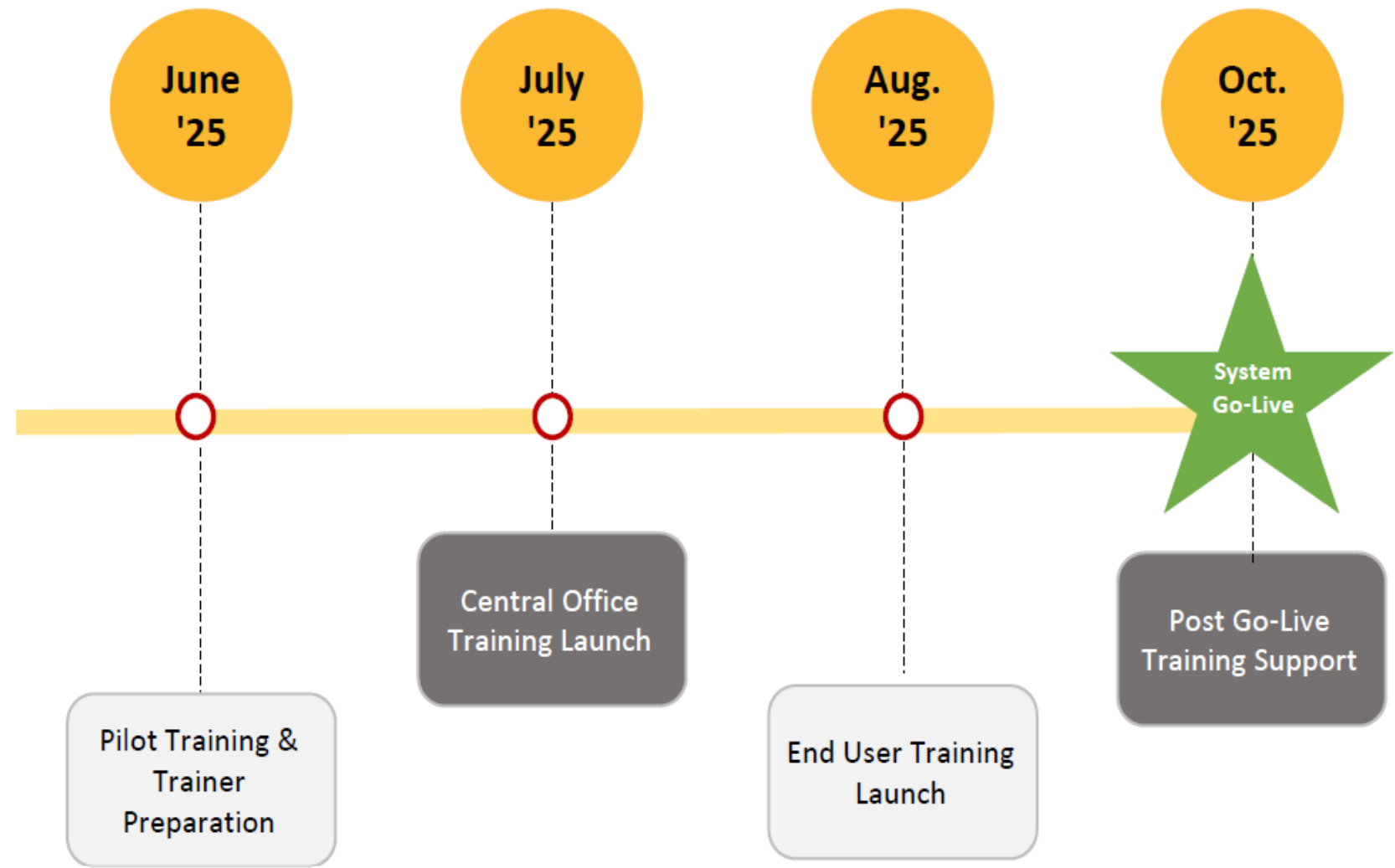
## Purpose

Demonstrate completing transactions in the system to prepare for training

## Training

Prepare users for training but not intended as training

# QHCM Project Training



# Updates – Costing and Compliance

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- FY26 Fringe Benefit Rates
- Fiscal Year End Deadlines: Direct Retro and Budget Retro
- Salary Cap Updated
- Summer FICA Adjustments: Grad Assistants and Students
- Updates: CGP (Childcare Grant Program) and MOV (Moving) moved to Fringe Pool

# FY26 Pending Fringe Benefit Rates

- Final approval has not yet been received
  - A memo will be sent out to Campus to announce the Implementation of the approved Fringe Benefit Rate Agreement
  - FY26 rates will be set up in HRMS from 26-01
  - The memo and rate agreement will be uploaded to our website
- <https://www.umaryland.edu/cost/about-the-office/fringe-benefit/>

# FY26 Fringe Benefit Rates – Pending Approval



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	Apply to Accounts	FY25	FY26+ (Proposed)	Costs Recorded In Account
Faculty	1011 – Faculty 9/10 mo. 1012 – Faculty 12 mo.	28.5%	29.3%	2790 – Fringe rate Faculty
Staff	1013 – Exempt staff 1014 – Non-exempt staff 2194 – Non-exempt GED Program	39.1%	38.4%	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 FY15)	8.2%	8.2%	2793 – Fringe rate Legislated Benefit
Limited Benefit	1021 – Post Docs/Fellows 2090 – Contractual Employee (C2) (FY16+)	19.4%	20.5%	2792 – Fringe rate Limited Benefit
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

# FY 26 Fringe Rates



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- The FY26 fringe rates will be applied to the entire first pay period in FY26
  - PP26-01 (6/29/25 to 7/12/25)
- The fringe for PP26-01 will be posted as follows
  - 06/29/25 to 06/30/25 – Posted to FY25
  - 07/01/25 to 07/12/25 – Posted to FY26

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# FY26 Fringe Rates Summary Chart

Pay Period	Rate Used	Posted in FY
25-26	FY25	2025
26-01	FY26	2025 (06/29/25-06/30/25)* 2026(07/01/25-07/12/25)
26-02	FY26	2026

\* On the Payroll Charge Detail (PCD) report, this expense will be listed under Pay Period 25-27

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# FY26 Retroactive Distributions



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- The direct retro cut off date for the 25-26 pay period is **Friday, 6/27/25 by close of business (COB)**
  - 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.
- DEADLINE for Budget Retros to be posted in FY25 is **Monday June 30th, by 8PM** (they must be fully approved in HRMS)
- All Direct Retros received on **Tuesday July 1<sup>st</sup>** and forward will be posted to FY26

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# Direct Retro Cut Off Dates



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When Received by Cost Analysis	Pay Period Processed	Pay Period End Date	Pay Period Pay Date	Posted in FY (HRMS and Financials)
Tuesday, 06/17/25 @ 2pm	25-25	06/14/2025	Friday 06/20/2025	2025
<b>Friday, 06/27/2025 @ COB</b>	<b>25-26</b>	<b>06/28/2025</b>	<b>Thursday 07/03/2025</b>	<b>2025</b>
Tuesday, 07/01/25 and beyond	26-01	07/12/2025	Friday 07/18/2025	2026

# DR Processing - Reminders



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- Physician Services Contracts Exception:
  - No Direct Retros moving payroll to or from a PSC account in FY25 will be processed after the FY25 **DR deadline on Friday 6/27/2025**
- A direct retro and a budget retro cannot be processed in same pay period

## Plan accordingly!!!

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# DR Processing – Reminders Continued

- Please remind your PIs to sign your online direct retros after submission:
  - Verify that they have signed the DR
  - DRs are not received or processed by SPAC-CC if not approved by PI

# DHHS Salary Cap\_Cost Sharing for Payroll Expenses

- DHHS Salary Cap for 01/01/2025 to 09/30/25 updated in April 2025 and is now **\$225,700**
- Budgeting:
  - For new Proposals, use new salary CAP
  - For active awards, re-budget if funds are available. No additional budget will be provided
  - <https://grants.nih.gov/grants/guide/notice-files/NOT-OD-25-085.html>

# Summer Students FICA Exemption

- Students and Graduate Assistants are exempt from payroll tax and fringe.
- During summer
  - Subject from: 05/18/25 (PP25-24) at Legislated benefit rate of 8.3% for FY25
  - Revert to Exempt from: 09/07/2025 (PP26-06)
- Students who are exempt in the summer will have manual entry to reverse the posted fringe during this period

# Child Care Grant Exp Moved to Fringe Pool

- Object Code 2170, Earnings code “CGP”
- FY23 to date, moved to Fringe Pool
- No credit to employee home org

Sum of Amount		Fiscal Period Year			
Funding Org Description	SOAPF Code	2023	2024	2025	Grand Total
Construction and Facilities Procurement	105-06500200-000000-000000000-630			1,575.00	1,575.00
Human Resources Office of the VP	105-06301000-UHR009-000000000-630	293,092.75	396,076.63	88,618.45	777,787.83
<b>Grand Total</b>		<b>\$ 293,092.75</b>	<b>\$ 396,076.63</b>	<b>\$ 90,193.45</b>	<b>\$ 779,362.83</b>

# Moving and Relocation Exp Moved to Fringe Pool

- Object Code 2160, FY23 exp and related Fringe moved
- Employee Home Org and Original SOAPF credited
- Emails will be sent to specific Department Coordinator with detail of SOAPF, EMPIDs and total amount
- Direct Retros submitted in PP 25-22 (Pay Date 05/09/2025) and 25-23 (Pay Date 05/23/2025)
  - Changes are currently available on PCD
  - Will post to Quantum Financials and Analytics on Friday 05/23/2024
  - 2 EMPIDs pending DR/DR
  - 3 EMPIDs pending SOAPF combo closed

# Moving and Relocation Exp Moved to Fringe Pool, Wages Only - Summary

Sum of Amount	Fiscal Period Year			
School		2023	2024	2025 Grand Total
Central		23,082.78	24,000.00	47,082.78
OAA - Office of Academic Affairs		16,942.33	17,500.00	34,442.33
SOD		59,500.00	12,500.00	90,000.00
SOL			45,000.00	95,000.00
SOM		409,780.20	434,898.16	975,940.65
SON		4,960.51	17,291.43	22,251.94
SSW		9,041.87		9,041.87
<b>Grand Total</b>		<b>523,307.69</b>	<b>551,189.59</b>	<b>1,273,759.57</b>

# Questions or Comments for Costing and Compliance





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# New file for Federal terminated awards

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# Terminated Federal awards

- Terminated federal awards have restrictions for drawing
- Additional draw amount will need to be approved by SPA and the GMS before the draw is processed
- SPAC will be providing a spreadsheet to assist with what has and has not been drawn
- Key information needed:
  - Costs to remove
  - Expenses up to the term date
  - Expenses after the term date (APP)
  - Unavoidable close out costs (UAC)

# Template Example



## ADMINISTRATION AND FINANCE

Row Labels	Sum of Burdened C Costs to Remove from Award	Amount to Request as of Term Date	Unavoidable Closing Costs (UAC)	Total request to GMS	Appeal - Actuals	Appeal- Projection	Appeals - Total
<b>Expenses up to the Term</b>	<b>1,796,147.30</b>						
<b>Drawn</b>	<b>1,638,349.03</b>			-			-
<b>Not Drawn</b>	<b>157,798.27</b>						
1012-Faculty 12 Month	9,603.58			-			-
1013-Exempt Staff	13,379.81			-			-
2790-Fringe Rate Faculty	2,737.05			-			-
2791-Fringe Rate Staff	5,231.50			-			-
3732-Subcontract < \$25,000	52,931.57			-			-
3734-Subcontract > \$25,000	43,179.60	6,820.40		6,820.40			-
3751-CS- Services - Internal	1,927.62		3,572.59	3,572.59			-
6001-F & A	28,807.54	3,717.12	1,947.06	5,664.18			-
7072-Cash-Mgic Accounts	0.00			-			-
<b>Questionable exp after Term Date</b>	<b>59,300.43</b>						
<b>Not Drawn</b>	<b>59,300.43</b>						
1012-Faculty 12 Month	11,882.51	5,941.26		5,941.26	5,941.25	25,000.00	30,941.25
1013-Exempt Staff	11,898.97			-	11898.97		11,898.97
2790-Fringe Rate Faculty	3,386.50	1,544.73		1,544.73	1,841.77		1,841.77
2791-Fringe Rate Staff	4,652.49			-	4,652.49		4,652.49
3728-CS- Freight & Delivery	1,926.81	-1,926.81		-			-
3732-Subcontract < \$25,000	-15,043.11			-			-
3734-Subcontract > \$25,000	15,043.11			-			-
3751-CS- Services - Internal	7,710.48		7,710.48	7,710.48			-
6001-F & A	17,842.67	4,202.21		4,202.21	13,262.29	13,625.00	26,887.29
<b>Grand Total</b>	<b>1,855,447.73</b>	<b>(1,926.81)</b>	<b>29,936.19</b>	<b>5,519.65</b>	<b>35,455.84</b>	<b>37,596.78</b>	<b>76,221.78</b>

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# Terminated awards Continued

- Support needed for all costs requesting for draw
- When workbook is returned, a Final FFR will be provided
- FFR is for internal purposes currently
- Dept will be notified before submission
- Submission will be closer to deadline (120 days after term date)

# Questions or Comments



# Reminders



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➤ **SWO and Terminations due to the executive orders:**

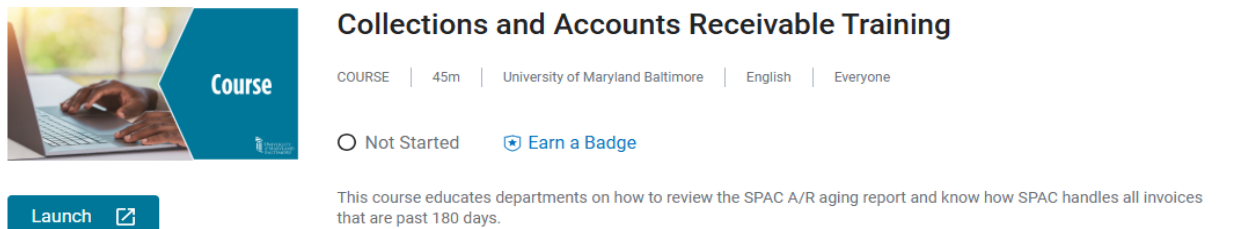
- Departments need to notify SPA and SPAC AVP'S immediately and forward all notifications received to:
  - Jill Frankenfield – SPA [jill.frankenfield@umaryland.edu](mailto:jill.frankenfield@umaryland.edu)
  - Laura Scarantino – SPAC [lscarantino@umaryland.edu](mailto:lscarantino@umaryland.edu)
- SPA and SPAC AVP's will review and determine next steps.
- ROE and FFR please return ASAP so that SPAC can invoice and request final payment.

➤ **Remittance Address for SPAC payments should be:**

PO Box 41428  
Baltimore, MD 21203 - 6428

## Reminders cont'd

- **Collections and Accounts Receivable (CAR) Training in Precipio.** Here's the [Course Link](#) for users to access the course.



The screenshot shows a course card in Precipio. On the left is a thumbnail image of hands typing on a laptop with a blue arrow pointing to the word 'Course'. Below the thumbnail is a blue 'Launch' button with an external link icon. To the right of the thumbnail, the course title 'Collections and Accounts Receivable Training' is displayed. Below the title, the course details are listed: 'COURSE | 45m | University of Maryland Baltimore | English | Everyone'. There are two status options: 'Not Started' (with an empty circle) and 'Earn a Badge' (with a blue checkmark icon). At the bottom, a short description reads: 'This course educates departments on how to review the SPAC A/R aging report and know how SPAC handles all invoices that are past 180 days.'

- **SPAC's office hours** – Mondays 9am – 10am [SPAC Office Hours](#)
- **Effort Wednesdays** - schedule time with Costing and Compliance team – email [effort@umaryland.edu](mailto:effort@umaryland.edu)



- Updated SPAC Website
- SPAC's customer service platform.

## SPA/SPAC Quarterly Meetings for 2025



- August 27<sup>th</sup>, 2025. 2pm – 4pm – VITRUAL
- November 20<sup>th</sup>, 2025. 2pm – 4pm – VIRTUAL

Agendas will be distributed closer to the meeting.

# QUESTIONS?



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