



# Hot Topics

Impact of Transformation on Research Administration

Susan Corwin Amanda Hamaker Erin Fetter Kim Hoebel

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# F&A (55% RESEARCH)— FACILITIES AND ADMINISTRATIVE (AKA TO FACULTY "OVERHEAD")

- These are costs that cannot be readily identified with a particular sponsored project (unlike direct costs) but are essential to the project.
  - Facilities (29%)- Building depreciation, equipment depreciation, utilities and operations and maintenance
  - Administration (26%)- General administration such as the director's office, accounting, human resources

Charged on MTDC (Modified Total Direct Cost) basis – Some examples of expenses <u>not</u> included in the modified costs that we work with on a day to day basis are:

- Capital Equipment
- Tuition (Fee Remits)
- Participant Support
- Sub Awards in Excess of \$25K
- Off Campus Space Rentals

### Why do we have Off Campus Space Rentals

- Adequate lab space (square footage) not currently available on campus
- Special Equipment
  - Furnaces
  - Hazardous (Zucrow)
  - High Bay Access
- Regulatory Restrictions Need to keep projects confidential

### Opportunities for Discussion

- Two Questions from Proposal Worksheet
  - Primary Location of Performance
  - Will this qualify as an off campus Project
- Other Red Flags when working with faculty
  - Faculty mentions off location space that was not included above
  - Faculty suggests charging rent as direct cost on the project
- Costs to Consider office furniture, computers, infrastructure, phones, VOIP

### **Expectations**

- ■Space Request Form will need to be submitted to Physical Facilities
- ■Physical Facilities will do a campus search for space and provide feedback on the Space Request Form
- •An outside consulting firm may be hired to find local space and provide lease options and facilitate negotiations
- ■Every situation is unique but space approval, search, and negotiations can take 3-9 months depending on the requirements

### Managing Sponsor Demands

- Sponsor required forms to provide detail
  - Hourly rates
  - Detail on travel
  - Cost share detail
- Receipts of transactions
- Payroll Transaction and Transaction Listings
- Memo Match documentation
- Justifications for deviations in expenses

### Invoice Supporting Documentation

Prime Recipient Name	IACMI .	
Subrecipient Name (if applicable)	Purdue University	
Award number:	DE-EE0006926	

Invoice Number:	
Project Period:	07/01/2015 - 05/31/19
Period Covered By This Request:	8/1/18 - 8/31/18
Date Payment Request Was Submitted	

### Summary Cost Breakout

NOTE: Although costs can be entered with cents in individual categories, totals are rounded to the nearest dollar.

Total Costs	- 5	28,750,774	\$	76,407.86	5	448,461.76	3	524,869.62	\$ 6	.851,077,79	_	Name and Address of the Owner, where	5	33,558,459.89
Indirect Charges	- 3	5,360,025	3	26,807.32	\$	34,712.72	\$	61,520.04	5 2	2.386.559.30		1.508.806.50	5	3,895,365,80
		12.035.064	3	1,235.00	3	315,399.00	5	316.634.00	3	429.091.19	3.2	1,198,213-87	5	21.627.305.06
Other Direct Cost	-12		5	1 010 00	3		5	-	5	262,249.86	3	4	5.	262,249.86
Contractual	1 6	469,000	-	21,020,04	+		÷	41,320,04	13_	629 326 91		189,500.35	3	818,887.26
Supplies	1.5	1.026.056	2	21,328.04	1	12222	+	21,328.04	-	The second section is a second section of the second section of the second section is a second section of the section of the second section of the second section of the section of the second section of the sect	÷		10	1,851,067.83
Equipment	1.5	2,410,448	\$		5	45.555.00	5	45 555 00	8	6.244.58	1	1.844.822.85	÷	
Travel	- 5	201,617	.5	9,175.68	\$		3	9,175.68	5	170.356.78	1	544.48	1	170.901.26
Ennge Benefits	- 5	1,396,930	5	2,244.42	\$	4,691.10	\$	7,135,52	\$	503.858.77	5	256.461.86	宝	760.320.63
For some	13	5,861,634	3	15.617.40	5	47,903.94	\$	63.521.34	3.7	2.463,390.00	3	1,708,972.19	5	4,172,362.19
Expenditures		roved Budget and Amounts*	In	Share	,	Share	1	worce Total		Citriulative CMI Share**	Cu	hulative Cost Share**	Г	Cumulative Total**

Payment Requested This Period :	\$76,407.66	
Percent Cost Share for This Invoice:	0.854425067	
Total Cost Share Percentage To Date:	0.795846478	

If your cost share percentage is below the award's requirement, please provide an explanation and your plan to correct this situation.

	and and and and

<sup>&</sup>quot;Approved Budget Period Amounts found on SF424A, Attachment 3 of the Project Agreement
"Cumulative amounts should include the amounts from this invoice: all costs to date are included

### Managing Sponsor Demands

Please provide an explanation of how the direct costs listed above were expended for the period reimbursement is being requested. Please reference specific SOPO tasks in your explanation. Include specific details as described below. Your project costs should be consistent with the latest EERE 159 form. If costs in a given category exceed 10% of the estimated costs in the EERE 159 form for the current approved budget period, an explanation is needed.

Personnel & Fringe: Document the # of hours and costs by position and task(s) in table below. Include discussion of fringe rate applied. Personnel activity records, time cards or other records may be attached if desired.

Task	Position	Hours	L	abor Cost	Fringe Cost	T	otal Labor
	IACMI Student	183.0	\$	2,288.00		15	2,288.00
	Manufacturing Engineering Tech	0.0	\$			\$	-
	IACMI Admin Operations Asst	0.0	\$			\$	
	IACMI Intern Supervisor	62.0	3	1,860.00		\$	1,860.00
	Deputy Director	0.0	3.			S	
	IACMI Student	170.6	S	2,559.11		\$	2,559.11
	Research Assistant Prof Aero/Astro	0.0				\$	
	Software Engineer	88.0	S	3,929.21		\$	3,929.21
	IACMI Student	85.2	S	1,065.43		\$	1,065.43
	IACMI Student	0.0				\$	
	IACMI Student	0.0				\$	
	IACMI Student	-64.1	5	(800.89)		5	(800.89)
	Distinguished Professor	0.0				8	
	Machinist	20.0	\$	640.00		\$	640.00
	IACMI-Purdue Director	0.0				5	
	IACMI Student	0.0				S	
	IACMI Student	0.0				\$	
	IACMI Software Validation Engineer	0.0	$\neg$			5	
	Visual Communications Director	0.0				S	
	Professor of Aviation Technology	48.4	\$	2,789.54		\$	2,789.54
	IACMI Student	73.0	\$	913.04		5	913.04
	IACMI Student	29.9	3	373.96		S	373.96
	IACMI Student	0.0		70000000		S	
	Associate Prof. of Aero & Astro	0.0				8	
						S	
RINGE BENEFITS					\$ 2,244.42	S	2,244.42
Total Costs			S	15,617.40	\$ 2,244.42	8	17,861.82

<u>Travel</u>: Explain the purpose of each travel, # of travelers and a breakdown of costs (airfare, hotel, etc.) associated with the travel. A separate breakdown of travel costs may be attached. Note that applicable principles for allowable costs for travel must be followed.

Task & Purpose of Travel	Traveler	Airfare		Hotel		Meals		Mileag	е	Other (i. Parking,		Total	Cost
SIMULIA 2018												s	3,518.84
Conference	Sergii Kravchenko	\$	344.41	\$	2,016.40	\$	379.50	\$	133.53	\$	645.00	9	3,310.04
Dassault Systems													73.83
Conference	Anthony Favaloro					S	52.50			\$	21.33	þ.	/ 3.03
Dassault Systems													4.047.00
Conference	Byron Pipes	\$	336.40	\$	689.42	\$	119.50	\$	72.49	8	99.55	\$	1,317.36
IACMI Member													4.004.47
Meeting	Michael Bogdanor			\$	704.07	\$	170.50			8	389.60	\$	1,264.17
IACMI Member													454.00
Meeting	Rodney Cowden			\$	361.32	8	90.66					\$	451.98
IACMI Member	Jan-Anders												
Meeting	Mansson	\$	1,118.20			\$	44.25					\$	1,162.45
		S	1,387.05									\$	1,387.05
Total Costs		\$ :	3,186.06	\$	3,771.21	\$	856.91	\$	206.02	\$	1,155.48	\$	9,175.68

Equipment: List equipment purchased below, and which task(s) it supports. Attach receipts for any equipment exceeding \$50K. If it is existing equipment, and the value of its contribution to the project budget is being shown as cost share, provide support for the value being incurred.

iacmi	THE COMPOSITE INSTITUTE	ES

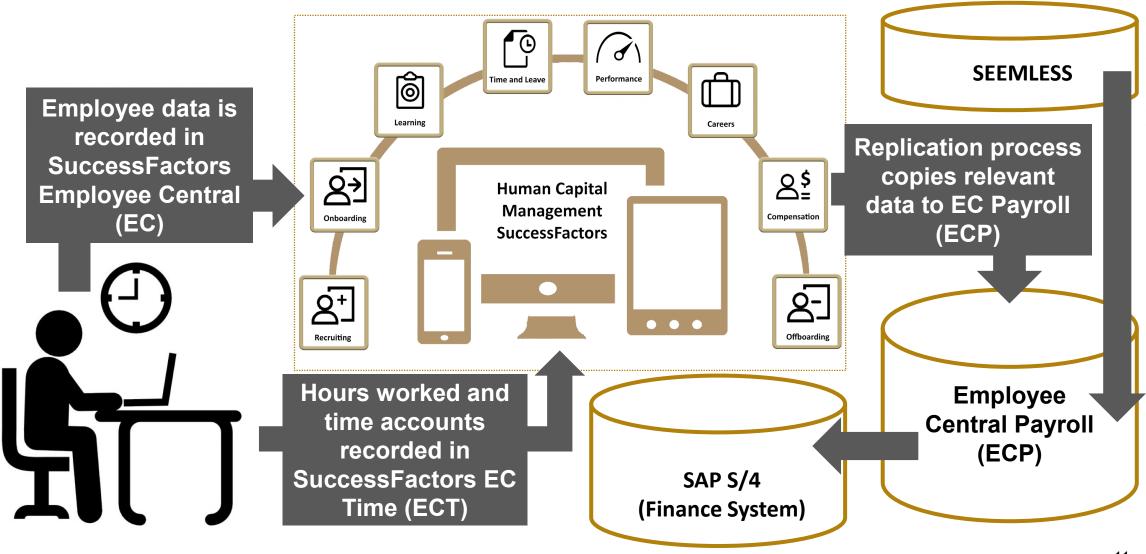
### Cost Share Form

Company/Institution Name Purpose or Project Name/Task Number (if applicable)			Purdue University		Funding Source, if applicable	Indiana Economic Development Council						
		lame/Task Number	IACMI - Institute for Advanced Composite Manufacturing Innovation									
Organization Structure		turn	Check only ONE   Not-40-41011   Tor-3-oft									
Organiza	tion struc	ture	Check all that apply (must check 1)	500 timployees	Employees Minority	Owned Woman Owned						
Dates of C	ost Share		8/1/2018	to	8/31/2018							
Labor Cos	territorio de la constanta de											
Name/Title	100			Hours	Rate	Total Cost						
	nor	Director of Composi		176.00	\$ 50.48							
-	en	IACMI Admin Opera	tions Assistant	-	\$ 24.11	5						
F	g	IACMI Software Vali	dation Engineer	88.00	\$ 35.16	\$ 3,094.25						
1	dsell	Research Assistant P	Prof. Aero & Astro	-	\$ 52.73	\$ -						
J	nsson	Distinguished Profes	ssor	-	\$ 145.92	s -						
r	ch	Machinist		20.00	\$ 32.00	5 640.00						
F		Director of Purdue I	ACMI, John L. Bray Distinguished Prof	59.43	5 179.08	\$ 10,643.22						
1		IACMI Software Vali	dation Engineer		\$ 40.71	5 -						
E		Visual Communication	ons Director		\$ 30.54	5 -						
		Graduate Student		88.00	\$ 25.00	\$ 2,200.00						
		Graduate Student		88.57	\$ 30.58	\$ 2,708.52						
		Graduate Student		26.40	\$ 26.14	\$ 690.00						
		Graduate Student		57.39	\$ 23.86	\$ 1,369.57						
		Graduate Student		8.80	\$ 21.48	\$ 189.06						
		Graduate Student		11.86	\$ 23.86	\$ 283.05						
		Graduate Student		88.00	\$ 25.00	\$ 2,200.00						
		Graduate Student		72,81	\$ 22.02	\$ 1,603.13						
		Graduate Student		88.00	\$ 24.72	\$ 2,175.78						
		Graduate Student		88.00	5 30.11	\$ 2,650.00						
		Graduate Student		88.00	\$ 24.72	\$ 2,175.78						
		Graduate Student		49.74	5 30.11	\$ 1,497.83						
		Graduate Student		88.00	\$ 23.86	\$ 2,100.00						
		Graduate Student		88.00	\$ 31.82	\$ 2,800.00						

iacmi	the Composite Institute

IACMI COMI	POSITES TUTE	Cost Share Form	m				
Company/Institutio	on Name	Purdue University			Funding Source, if applicable AnalySwift		
Purpose or Project   if applicable)	Name/Task Number	IACMI - Institute fo	or Advanced Composite	Manufacturing Innov			
Organization Stru	cture	Check only ONE	□Not-for-Profit [	For-Profit Governm	ent Entity Prodemic		
organization struct		Check all that appl	ly (must check 1)	500 Employees  > 500	Employees Minority	Owned   Woman Own	ed
Dates of Cost Share		8/1/2018		to	8/31/2018		
abor Cost Share							
lame/Title				Hours	Rate	Tota	Cost
quipment Cost Sh	hare (Please attach que	ate, invoice, receipt,	or basis of value)				
and amount Proceeds the			det de la comi	Rate/Hour @		Equipment Value (/	
quipment Descriptio	n		pe (Check only ONE)	applicable)	Hours ()f applicable)	applicable)	Total Cost
		Donated	□Liser Rate				
		_Other					
		Donated	Liser Rate				
		Dther		1			
Materials/Supplie: Materials/Supplies Di	s Cost Share (Please a	ttach quote, invoice	, receipt, or basis of val				
naterials/ supplies Di	escription			Quantity	Unit Cost	Tota	Cost
ravel Cost Share							
urpose and # of	Origin/			T	T	1	
raveler(s)	Destination	Airfare S	Lodging \$	Mileage/Rental \$	Meals \$	Other \$	Total Cost
						- June y	101010051
							\$ -
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ther Cost Share	Please attach quote, inv	raice, receipt, or has	is of value)				
em Description	and and a second		Number of Items	Item U	nit Cost	Total	Cost
-Kind - Software Lice	nses (AnalySwift)					\$	10.000.0
Kind - Software Test	ning/Support (AnalySwi	(fa)					
- rome - Surrward 1191	ring/oupport (AuglySW)	114)	1	I		Ś	3,250.00

## HCM Transformation and Payroll Charges



## Grad Employees Move to Bi-Weekly Pay

- Transition Pay
  - Transition pay adjusts the last 2 payments for AY Grads or 3 payments for FY Grads to move funds to supplement the payments received from January through April in order to ensure the gross payments per month equal what the employee would have received each month prior to the transition.
  - It is considered part of Institutional Base Pay
  - It is included in Effort Reporting
- Fringe Benefits also now charge on a bi-weekly basis
  - Grad Fee Remits are now charged on a bi-weekly pay period basis
- All Bi-Weekly paid Employees are included in Payroll Accruals
  - Grad Employee charges now include payroll accruals

### Retroactive payroll transactions prior to HCM Go Live

- Retroactive Pay cannot be processed with dates prior to HCM Go Live
  - Any retroactive pay information received after the last payrolls were ran in SAP S4 for periods before December 24, 2018 for Bi-weekly employees or January 1, 2019 for Monthly employees were manually calculated and entered using the transition pay wage type. Those transactions were dated with a date on or after January 1, 2019 with a text message added to the transaction describing that the transaction was for a date prior to the HCM Go Live dates.
- Retroactive Cost Distribution dates cannot be entered with dates prior to December 24, 2018 or January 1, 2019
  - A Payroll JV must be used to change Cost Distribution prior to these dates.
    - Payroll JV resources can be found at the bottom of the Cost Accounting Website:
       <a href="https://www.purdue.edu/business/mas/costing/Effort Reporting/index.html">https://www.purdue.edu/business/mas/costing/Effort Reporting/index.html</a>

### Cost Distribution Reminders

- Cost Distribution in IT0027 is held in ECP
- IT0027 must be entered by the Business Office/Business Support when a new appointment is created
- When entering IT0027 delete and add lines
  - Do not type over lines. The account will not derive correctly if you do. This will stop payroll from running.
  - Make sure that the Grant that you enter is in an active status.
- Cost Overrides
  - IT0015 cost overrides are held in ECP with the exception of Summer Pay
  - Summer Pay cost distribution is a cost override that feeds into IT0015 from SEEMLESS and must be corrected in SEEMLESS
  - Cost overrides originating from the time system must be corrected in the time system

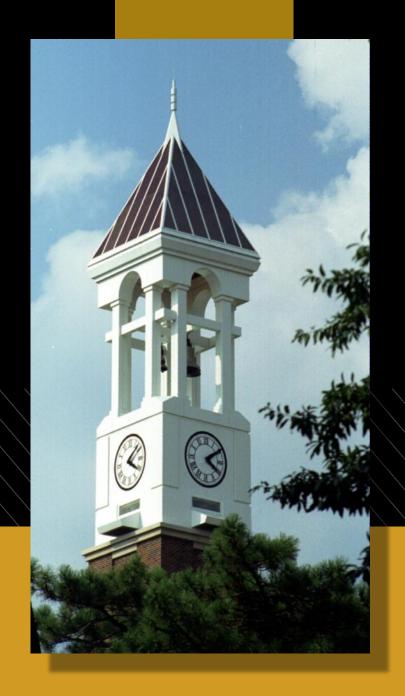
### SEEMLESS SUMMER PAY – What Is New?

- Grad Employees Summer Pay will be on Bi-Weekly Pay Calendars
- Number of places after the decimal point in FTE has been increased
- Concurrent appointments now allow entry on any of the PERNRs
  - Previously the system provided one PERNR if the FTAR (full time annual rate) was the same on both PERNRs. This was a problem for TA/RA concurrent.
  - Users/Business Offices select the appropriate PERNR to submit Summer Pay. With this flexibility, Business Offices need to ensure that summer pay does not exceed 1 FTE for the employee.
- Export a list of Summer Calendars to Excel
- Option to print a Summer Calendar
- The Summer Pay Calculator is available on the Payroll Summer Pay Website
  - The Summer Pay Calculator/Manual Entry should only be used instead of SEEMLESS when a personnel action effective date is after the first day of the month.
    - <u>SEEMLESS vs. Summer Calculator</u> webpage

## SEEMLESS Effort Reporting – What Is New For Spring 2019?

- Grad Students will be Bi-Weekly
  - Effort Periods will still closely follow the periods of Monthly AY or Monthly FY
  - Transition pay is considered base pay and will be included in Effort Reporting
- Bi-Weekly Employees will be included in the Effort Reporting System
  - Effort Periods will still closely follow the periods of Monthly AY or Monthly FY
  - Cost Overrides from the time system cannot be handled in combination with the Effort Reporting System
    - Cost overrides will be eliminated if necessary to correct certified effort.
- Excel Export is available for a list of Effort Reports
- Option to print the PAR is now available
- If a Summer Calculator/Manual Entry is done, a Payroll JV will need to be done for Cost Distribution changes from a certified PAR.





# Questions