

DRIF Distribution Projection Training

Office of Research and Creative Achievement

-

Office of Budget and Resource Analysis

February 2024

A large, solid yellow curved shape in the bottom right corner of the slide.

What is F&A?

How do you find actual F&A to date?

What is DRIF?

How do you calculate DRIF?

How is DRIF distributed?

How should you budget for DRIF funds?




Facilities & Administrative Costs, also known as Indirect Costs, are defined by the federal government:

“as those costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”

Examples of F&A costs include the costs of building and equipment depreciation, and utilities.

For more information on F&A cost calculations, you can visit Financial Services' Facilities & Administrative (F&A) Cost Recovery [page](#).

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Designated Research Initiative Funds (DRIF) are intended to reinvest in and promote research at UMBC.



DRIF has traditionally been disbursed semi-annually in **July** and **December** in the year following the indirect cost expenditures.



Each department should have a self-supporting (1113) DRIF project where all DRIF funds will be transferred and accounted for separately.

Frequency of distribution:

DRIF will now be allocated quarterly in **October, January, April, and July** after the September, December, March, and June monthly close.

Timing of distribution:

DRIF will now be allocated in **real-time** to distribute the percentage of F&A generated within a given quarter.

*E.g. Indirect costs charged in **July 2024, August 2024, and September 2024** will be used to calculate the DRIF distribution for **FY25 Q1 in October 2024**.*

How is DRIF Calculated?

DRIF IS CALCULATED
AS A PERCENTAGE
OF ACTUAL F&A
EXPENSED.



F&A COSTS TO-DATE
ARE TOTALED
QUARTERLY FOR
EACH DEPARTMENT
BASED ON THE
PRINCIPAL
INVESTIGATOR'S
(PIS) HOME
DEPARTMENT SET IN
KUALI.




EACH DEPARTMENT WILL
RECEIVE **10% OF ACTUAL
F&A EXPENDITURES FOR
THE QUARTER**, UNLESS
OTHERWISE AGREED
UPON.


IF A DEPARTMENT IS
HOUSED UNDER A CENTER,
THE CENTER WILL RECEIVE
**20% OF ACTUAL F&A
EXPENDITURES FOR THE
QUARTER**. HALF OF THE
DISTRIBUTION WILL
REMAIN WITH THE CENTER
AND THE OTHER HALF
WILL BE FORWARDED TO
THE APPROPRIATE
DEPARTMENTS.

How is DRIF Distributed?

Quarterly DRIF distributions will be made from the Office of Research and Creative Achievement (ORCA) in **October** (Q1), **January** (Q2), **April** (Q3), and **July** (Q4) retroactively for June.



DRIF distributions will be routed through the department's prospective college first.



Colleges will then disburse funds to the individual departments.

All DRIF funds should be budgeted for and included in the annual working budget as a line item – **allocation of revenue** (5833710).

Departments should also budget all projected expenditures to account for the use of future DRIF funds. Additional guidance to follow in March-April Budget Training.

All departments are responsible for financially maintaining their prospective DRIF projects, projecting their available funds and the strategic allocation of said resources

Trend analysis using prior year data is a good starting point for determining usage in a specific account

As a college, we have experienced a 5-year (FY19-FY23) average growth in F&A Recovery of 9%: *Trend as of 12.13.23*

- CAHSS – 10% decrease
- COEIT – 15% increase
- CNMS – 10% increase
- Centers – 8% increase
- Central – 29% increase

Guidance in inputting data into working budget files for FY25 to follow in March-April training



Running Actual F&A To Date



Financial Details | Operating Costs

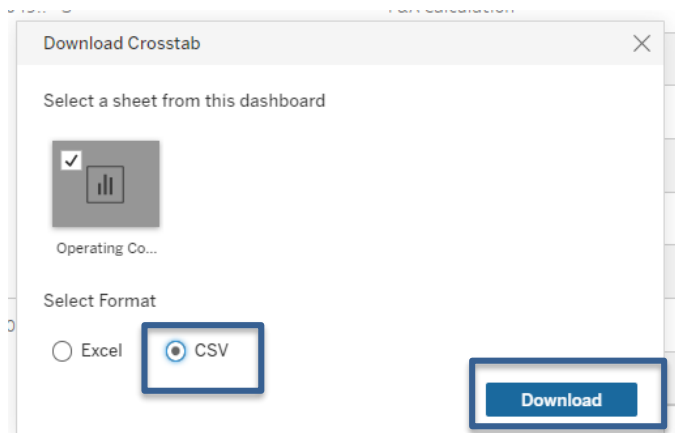
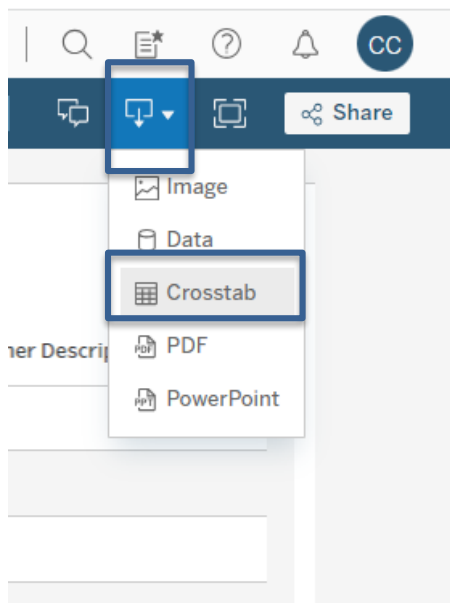
Journal Dates	Journal Date	FY Accounting Period	Fiscal Year	Journal ID	Journal Line	Journal Line Desc.	Joi Re
7/1/2023 10/31/2023							
Include Adjustment Periods?							
No							
Fund(s)							
1253 - Restricted Sponso...							
Division(s)							
(All)							
College(s)/Unit(s)							
(All)							
Department(s)							
(All)							
Subdepartment(s)							
(All)							
Project Code							
(All)							
Acct Group Full							
(All)							
Acct Full							
8139900 - Indirect Cost E...							
Optional - Journal ID							

Grand Total
7/1/2023 1 2024 GM003048.. 4 *
GM003049.. 3 *
4 *
5 *
6 *
7 *
9 *
GM003056.. 3 *
4 *
5 *
6 *
8 *
9 *
10 *

Departments can run a detailed Financial Administrative Dashboard (FAD) report in Tableau to find their F&A (indirect cost expense) expenses to date

Follow this [link](#) to get to the report in the FADs

Use account (**8139900**), Journal Dates (**07/01/******) to prior month end (****/**/******) and fund (**1253**) as prerequisites, and select from the dropdown menus the other data qualifiers you wish to change



Data Features

- | | |
|------------------------------|----------------------------------|
| - Journal Date | - VO Voucher Invoice ID |
| - FY Accounting Period | - VO Voucher Vendor / CC Merchal |
| - Fiscal Year | - CC Holder. |
| - Journal ID | - Fund Code |
| - Journal Line | - Prog Fin |
| - Journal Line Desc. | - Dept Code |
| - Journal Line Ref (VO) | - Account Nbr |
| - Journal Header Description | - Project Code. |
| - VO Voucher ID | - Journal Posted Date |
| - VO Voucher Line Num | - Monetary Amount |
| - VO Voucher Description | |

Fiscal Year (Select 1+)
(Multiple values)

Accounting Period YTD
Adjustment Period

Fund
1253 - Restricted Spon...

Division(s)
(All)

College(s)/Unit(s)
(All)

Department(s)
(All)

Subdepartment(s)
(All)

Project Code
(All)

Fund Code	Department(s)	Acct Type Full	Acct Group Full	Acct I
1253	Total			
	10008 - CIRCA	Total		
	4000000 - Revenue	Total		
		4860000 - Contracts and Grants	Total	4858
	6000000 - Expenditures	Total		
		6010000 - Salary & Wages	Total	6010
			6010	6010
			6010	6010
			6010	6012
		6015000 - Fringe Benefits	Total	6015
			6017	6018
		7080000 - Contractual Services	Total	7080
			7089	
		7090000 - Supplies & Other	Total	7020
			7029	7091
				7092

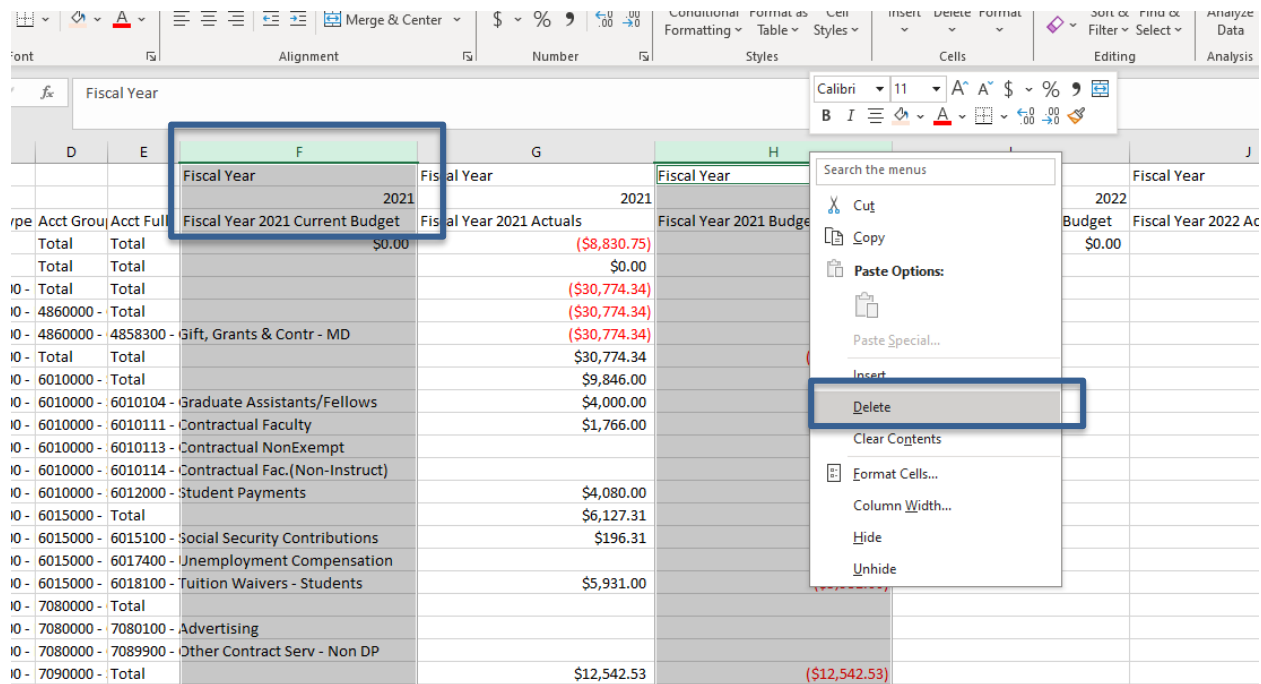
Departments can run a detailed Financial Administrative Dashboard (FAD) report in Tableau to find their Restricted Trend data Full Year for prior years, which includes F&A

Follow this [link](#) to get to the report in the FADs

Use only complete **Fiscal Years**, YTD **Adjustment Period** and fund (**1253**) as prerequisites, and select from the dropdown menus the other data qualifiers you wish to change so as to view only your department and project

Data Features

- Fund Code
- Department(s)
- Acct Type Full
- Acct Group Full
- Acct Full
- Fiscal Year 2021 Current Budget
- Fiscal Year 2021 Actuals
- Fiscal Year 2021 Budget v Actuals
- Fiscal Year 2022 Current Budget
- Fiscal Year 2022 Actuals
- Fiscal Year 2022 Budget v Actuals
- Fiscal Year 2023 Current Budget
- Fiscal Year 2023 Actuals
- Fiscal Year 2023 Budget v Actuals



	D	E	F	G	H	I	J
	Acct Group	Acct Full	Fiscal Year 2021 Current Budget	Fiscal Year 2021 Actuals	Fiscal Year 2021 Budget	Fiscal Year 2022 Current Budget	Fiscal Year 2022 Actuals
Total	Total		\$0.00	(\$8,830.75)	\$0.00		
10 - Total	Total			(\$30,774.34)			
10 - 4860000 - Total				(\$30,774.34)			
10 - 4860000 - 4858300 - Gift, Grants & Contr - MD				(\$30,774.34)			
10 - Total	Total			\$30,774.34			
10 - 6010000 - Total				\$9,846.00			
10 - 6010000 - 6010104 - Graduate Assistants/Fellows				\$4,000.00			
10 - 6010000 - 6010111 - Contractual Faculty				\$1,766.00			
10 - 6010000 - 6010113 - Contractual NonExempt							
10 - 6010000 - 6010114 - Contractual Fac.(Non-Instruct)							
10 - 6010000 - 6012000 - Student Payments				\$4,080.00			
10 - 6015000 - Total				\$6,127.31			
10 - 6015000 - 6015100 - Social Security Contributions				\$196.31			
10 - 6015000 - 6017400 - Unemployment Compensation							
10 - 6015000 - 6018100 - Tuition Waivers - Students				\$5,931.00			
10 - 7080000 - Total							
10 - 7080000 - 7080100 - Advertising							
10 - 7080000 - 7089900 - Other Contract Serv - Non DP							
10 - 7090000 - Total				\$12,542.53	(\$12,542.53)		

You are welcome to delete the data not needed for trend analysis, which is highlighted in orange above

For questions or concerns, please contact the individuals below based on your need:

DRIF Distribution/Calculations

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F&A Cost Calculations

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Budget

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