

Research Salary Charges

How Salary Charges Are Processed on Research Grants and Contracts



Overview of the process

- Finalization of an award: receipt by the Project Director of the Award Summary from the Office of Grants Management or Industry Contracts. The naming conventions for any chartfield created in Peoplesoft most likely will be 0GMBXXXXXX (Grants Management) with a speedtype of GBXXXXXX or 0ICBXXXXXX (Office of Industry Contracts) with a speedtype of IBXXXXXX.
- Completion of the Budget for Funded Project (BFFP): Obtain the current, electronic format of the BFFP from the Speed School's Assoc. Dean for Research web site (louisville.edu/speed/research) The BFFP is approved by the PI and Department Chair, then submitted electronically to spd-rsch@louisville.edu. The BFFP will then be forwarded to the Dean's Office.

BFFP Instructions

- Identify by title, name, position number (PN & digits) amounts and source (agency or cost share {matching})
- List the source (program #) which will provide the cost share portion of the project/grant (these are real dollars).
- The PD works with the Dean's Office UBM to establish positions and/or to assign position numbers.

Things the PD should know about salary charges

- Payroll charges continue until an employee is removed from the payroll. It is imperative that the PD either terminate a temporary employee or provide the Dean's Office UBM with a valid funding source for continued employment. If this is not provided to the Dean's Office, the Department's RIF program number will be used as the funding source for regular and temporary employees when the contract or grant funding ends.

Things the PD should know

- The budget prepared for the BFFP should be done by fiscal year only. The University's fiscal year is July 1st to June 30th.
- The PD communicates with the other unit's UBM so the grant/contract can be charged appropriately for the efforts of non-Speed School participants as assigned on the BFFP.

Chair Report of Summer Pay

- By March 1st the Dept Chairs are required to send to the Dean's Office a list of faculty who have additional month(s) of support (one month, two months, and Dean's xpay). This support includes all sources, not just from contracts and grants.

Hiring Temporary Employees

- For all temporary/term employees (graduate research assistants, student assistants, temporary and casual wage positions and co-op positions) payroll forms begin in the departmental office and are sent to the Dean's Office UBM for processing and should contain the approval signatures of the PD and Chair, and the typed name of the person originating the document (These are all temporary positions and the hires do not attend the orientation session for regular employees).
- The Speed School Payroll Policy for Temporary Help provides guidelines for this process. (Contact Dean's Office for copy of policy)
- Student employees working on the same project and at the same time and for the same # of hours can all work under one PN.

Hiring Temporary Employees cont'd

- Employment and payroll forms received from the department in the Dean's Office are checked against the BFFP and the end dates recorded in Peoplesoft.
- Separate procedures are followed to hire someone through UofL's Temporary Services. Such temporary employees do not have established positions and are paid through the operating expense account in the UofL budgetary system, not the personnel category.
- Similarly, special UofL procedures are followed to evaluate and hire private contractors and subcontractors who are paid through the operating expense account. Such hiring and subcontracting must often be stipulated in the research award.

Research Release

(Salary Release)

- Research Release or Salary Release occurs when fully funded (State) faculty and staff positions have effort from research contracts or grants. The salary replaced is released to the department.
- Each Department has approved it's own policy for use of these funds.
- Each Department has one program number where all Research Release is deposited.

Research Infrastructure Funds

- Department funds DRIF
- Individual RIF
- The policy on these two programs can be found on ULink.

Charging Faculty & Staff Salaries

- The Dean's Office processes salaries for regular employees according to the BFFP. No salaries will be back dated. Salary charges begin when the signed BFFP arrives in the Dean's Office. They are processed from that point forward.
- Information to charge contract/grants is sent to Position Management (HR) via a flat file by email. Each time a contract or grant is added to a position another flat file must be processed. Funding on any position should be identified for the entire Fiscal Year.



Flat File

```

FY2004_002.txt - Notepad
File Edit Format View Help
00008858 2911000135 07012003 100.000 G000065-GRSSAL
00008858 2911000135 05012004 100.000 R5143-GRSSAL
00009449 2911000135 07012003 040.795 01136-FACRSAL
00009449 2911000135 07012003 009.091 01374-FACRSAL
00009449 2911000135 07012003 021.980 G030093-FACRSAL
00009449 2911000135 07012003 028.134 G020116-FACRSAL
00009449 2911000135 10012003 090.909 01136-FACRSAL
00002181 2912000135 07012003 009.091 01374-FACRSAL
00002181 2912000135 07012003 033.432 01137-FACRSAL
00002181 2912000135 07012003 022.407 C990712A-FACRSAL
00002181 2912000135 07012003 007.141 C030249-FACRSAL
00002181 2912000135 07012003 009.742 G990712A-FACRSAL
00002181 2912000135 07012003 012.665 G030249-FACRSAL
00002181 2912000135 07012003 004.871 G010675-FACRSAL
00002181 2912000135 07012003 009.742 G010903-FACRSAL
00002181 2912000135 08012003 100.000 01137-FACRSAL
00006402 2912000135 07012003 004.181 01137-FACRSAL
00006402 2912000135 07012003 040.538 C990712A-FACRSAL
00006402 2912000135 07012003 008.939 C030249-FACRSAL
00006402 2912000135 07012003 012.195 G990712A-FACRSAL
00006402 2912000135 07012003 015.854 G030249-FACRSAL
00006402 2912000135 07012003 006.098 G010675-FACRSAL
00006402 2912000135 07012003 012.195 G010903-FACRSAL
00006402 2912000135 08012003 100.000 01137-FACRSAL
00007660 2912000135 07012003 016.283 01137-FACRSAL
00007660 2912000135 07012003 005.204 G990712A-FACRSAL
00007660 2912000135 07012003 017.207 C990712A-FACRSAL
00007660 2912000135 07012003 014.659 C030249-FACRSAL
00007660 2912000135 07012003 022.500 01375-FACRSAL
00007660 2912000135 07012003 009.632 G010903-FACRSAL
00007660 2912000135 08012003 014.615 G030249-FACRSAL
00007660 2912000135 08012003 077.589 01137-FACRSAL
00007660 2912000135 08012003 005.204 G990712A-FACRSAL
00007660 2912000135 08012003 017.207 C990712A-FACRSAL
00007660 2912000135 12012003 094.796 01137-FACRSAL
00002277 2914000135 07012003 100.000 01139-FACRSAL
00009034 2914000135 07012003 100.000 01139-GRSSAL
00009034 2914000135 08012003 079.284 01139-FACRSAL
00009034 2914000135 08012003 029.716 G021105-FACRSAL
00002254 2915000135 07012003 022.845 01140-FACRSAL
    
```

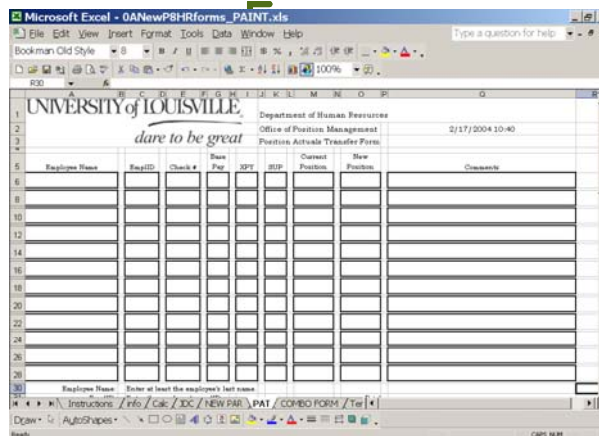


Things to remember

The 90 day rule:

- Any request to transfer expenses beyond 90 days past the original transaction or across fiscal years involving restricted funding must be approved by the Associate Dean. Justification by the PD and any other relevant documentation must be sent with the form.
- Salaries and wages which are not correctly charged can be corrected by processing a PAT (Expense Transfer). PATs must be processed during the current fiscal year. Journal Vouchers are processed outside the current fiscal year. It is the responsibility of the PD to insure all transfers are reflected in the accounting system. should be kept with the grant information for effort reporting and audit purposes.

The PAT (Expense Transfer)



Default Charges

- Just as Grants Management will charge any unallowable cost to the faculty's RIF-speedtype the Speed School Dean's Office will charge any research related salary cost not properly covered by the faculty member to his/her RIF and or the Department's RIF.

POSITION FUNDING CHANGE

- To change funding on a person after the BFFP has been processed each year, a PFC form can be completed and routed in the same fashion as the BFFP. The PFC form will show the dollars which need to be spent over the time frame on the form.

COST SHARE

- Cost shared dollars are **real #####**
- The Faculty salary funds will be transferred by the Dean's Office on the on-line Budget Transfer system (salaries), Budget Revision form (for fringes) and by IUTs for equipment, supplies and expenses, etc.
- The Dean's Office will process all salaries and fringes.
- The Assistant Dean for Administration will process all Engineering Education Enhancement Funds.
- All other transfers (by IUTs) will be processed by the department.