

# Summary Explanation of Distribution of Salary Charges for an Effort Reporting Period

## Overview

OMB Circular A-21 requires educational institutions to document the distribution of salaries and wages paid to employees performing services on federal, federal flow-through and cost-sharing awards.

The Research Foundation of SUNY has chosen the “after-the-fact activity records” method. This is a system of personnel activity reports that reflect an after-the-fact reporting of the distribution, by percentage, of an employee’s total salary received as reportable compensation from the institution. The report must be signed by the employee, principal investigator, or other responsible official to confirm that it represents a reasonable estimate of the compensated work performed by the employee during the period.

OMB Circular A-21 requires reporting of distribution of cost for professional staff each academic term. This report will:

- represent an average distribution of the percentage of salary paid to an employee during the reporting period (called the effort period) for compensated activity that they are obligated to perform, which includes direct salary, cost share, IFR, or other institutional activities.
- show what Project/Task/Award(s) the salary was distributed to as well as the employee’s assignment number and time period covered on that assignment.

## Reporting Periods

The “after-the-fact” activity records will be created three times a year using a consistent period for all campuses. For example, a spring period will include all activity from 01/01/09 – 5/31/09, summer will include 6/01/09 – 8/31/09, and fall will include 09/01/09 – 12/31/09. Creating reports using a month-end period will allow for the posting of SUNY payroll, which occurs the last calendar day of the month. Use of universal periods (Spring, Summer, Fall) for all campuses will result in some overlap with academic calendars (for example, Spring period would end on the last day of the spring semester and summer would begin the following day), however the effort report will contain only the salary actually distributed during the reporting period.

## **Reading and Understanding the Printed Report**

Operating Location: Campus location

Project PI: The name of the Principal Investigator of the Project to which the majority of the employee's salary or wage was distributed.

Employee #/Name: The Employee # is an Oracle system generated number in the employee's record. The Employee name is the name of the employee tied to that employee number and to the "Certification of Salary Distribution" report.

Project Organization: The campus department of the Principal Investigator.

HR Organization: The department within the operating location that was entered into the employee's people record for that particular assignment.

Supervisor Name: Please disregard at this time. This is a generic name that was created for each campus location to enter in their Human Resource people record as part of the preliminary set-up for having an effort report created; e.g., 010 Effort Reporting, Administrator.

Assn#: In Oracle, an assignment is entered in the people file and identifies a number of components, including the organization, people type (employee, fellow, etc.), and the payroll for a person. A person's assignment identifies his or her role and payroll within a Business Group.

Begin Date: The start date of the salary distribution pertaining to the source on the Project/Award/Task within the effort reporting period.

End Date: The end date of the salary distribution pertaining to the source on the Project/Award/Task within the effort reporting period. If end date exceeds the reporting period (i.e., open-ended) the end date will reflect the last day of the reporting period.

Source: The items from payroll that make up the distributions of salary on a particular assignment. The item will display as one of the following: Pay (regular payroll), SUNY (SUNY IFR/Cost Sharing), or Adj (an adjustment that was processed on the particular assignment; e.g., A retroactive payment).

Project Number: The Oracle number assigned to the Project to which that salary was charged for the employee.

Project Name: An abbreviated name entered into Oracle to identify the Project (for example, the previous legacy account number).

Task Number: The Oracle number assigned to the Task to which that salary was charged for the employee.

Task Name: The name entered into Oracle to identify the specified Task.

Task Manager: The name of the Principal Investigator assigned to a particular Task under a Project.

Award Number: The Oracle number assigned to the Award to which that salary was charged for the employee.

Award Name: The title of the research project (usually the title from a sponsored award notice).

Note: An award title of “NIH Salary Cap Suspense Award” is an award established to accommodate the difference in reimbursement between an NIH (or other sponsor imposed) salary limitation and the actual SUNY salary since this difference cannot be considered cost sharing.

Expenditure Type: The expenditure category that was charged; e.g., SWG Grad Exempt for Salary & Wages for an Exempt Graduate Student.

Funding Source: The sponsor on the Award.

Distribution of Salary%: The distribution percentage that is calculated by totaling the salaries included in the employee’s “Certification of Salary Distribution” reports for the period covered and deriving the percent of the total that each item represents. Each line item is rounded to two decimal places. There will be situations where the percentages do not total 100% - there is a +/- .01% factor.

Questions about specific Effort Reports can be addressed to Lara Woods, x2473.