## AnSRS4u: Project Payroll

February 18, 2021

Sponsored Research Services: Ashlee Woolard and Laura Lyda

College of Engineering: Amy Caldwell

#### Overview

- SRS Project Administrators are responsible for monitoring the project to guarantee that the correct payroll amounts are posted based on the salary information, available balances and terms of the research project.
- Payroll allocations are processed in Workday to distribute personnel effort and cost to each account, including research projects. This information is recorded per support account(s) and employee.

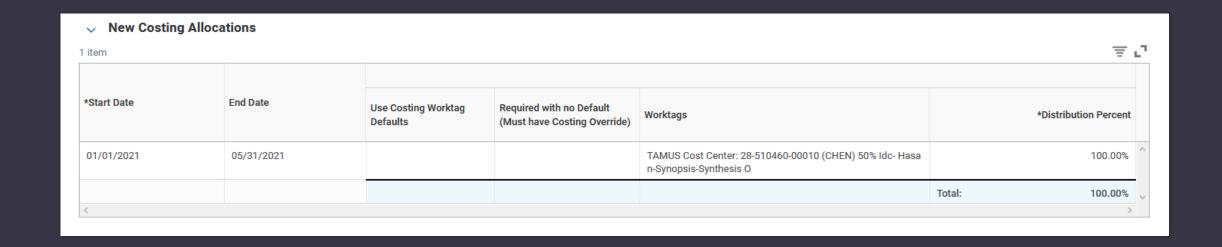
## What is a Costing Allocation?

- A costing allocation is the mechanism in Workday that allows a person's time to be allocated for a time period to specific accounts.
- The information is recorded per support account(s) and employee(s) to enable SRS to provide detailed information to sponsors, auditors, principal investigators, departments and TAMUS Members.
- There is pre-set approval routing for each costing allocation within Workday that is set by each system member.

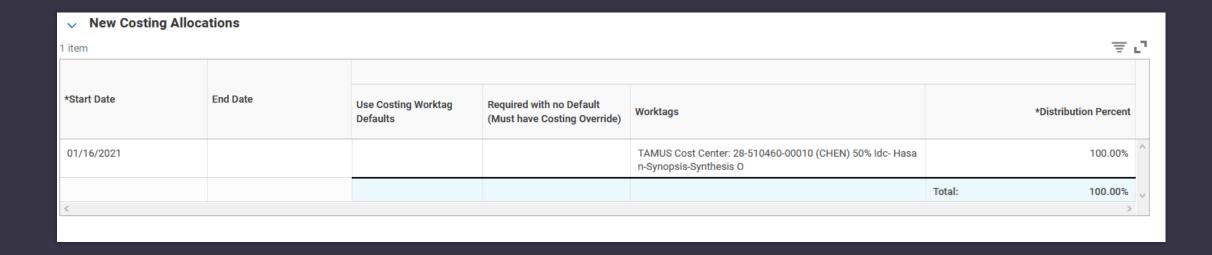
## Review of a Costing Allocation in Workday

- All allocations with sponsored research accounts listed will route to the project administrator for approval.
- The project administrator will review the sponsored research accounts for allowability and compliance within their project requirements.
- Items to review
  - Period of Performance
  - Available budget
  - Project and Salary Compliance
  - Budget or Salary Restrictions
  - End date listed for sponsored research accounts

## **Example: Standard Costing Allocation**



## **Example: No End Date Listed**



When a sponsored research account is listed, an end date must be entered or the allocation will be sent back.

## **Example: Multiple Accounts**

| New Costing Alle | ocations   |                                 |  |  |        |                       |                |
|------------------|------------|---------------------------------|--|--|--------|-----------------------|----------------|
| 3 items          |            |                                 |  |  |        | ₹                     | L <sup>T</sup> |
|                  |            |                                 |  |  |        |                       |                |
| *Start Date      | End Date   | Use Costing Worktag<br>Defaults | Required with no Default<br>(Must have Costing Override) | Worktags   |        | *Distribution Percent |                |
| 09/01/2021       |            |                                 |  | TAMUS Cost Center: 28-277701-00000 (CHEN) Payroll Clearing - Chen                |        | 100.00%               | ^              |
|                  |            |                                 |  |  | Total: | 100.00%               |                |
| 01/01/2021       | 08/31/2021 |                                 |  | TAMUS Cost Center: 28-513560-00006 (ENGY) 50% ldc -<br>Tees: EL-Halwagi- Diamond |        | 100.00%               |                |
|                  |            |                                 |  |  | Total: | 100.00%               | V              |
| <                |            |                                 |  |  |        | >                     |                |

## Example: Multiple Accounts

| *Start Date | End Date   | Use Costing Worktag<br>Defaults | Required with no Default<br>(Must have Costing Override) |   |        | ution Percent |
|-------------|------------|---------------------------------|--|---|--------|---------------|
| 09/01/2021  |            |                                 |  | TAMUS Cost Center: 02-239130-00000 (CPSC) Differential Tuition - Cpsc         |        | 50.00%        |
|             |            |                                 |  | TAMUS Cost Center: 28-516720-00001 (CPSC) Bioinformatics and Data Sharing Cor |        | 50.00%        |
|             |            |                                 |  |   | Total: | 100.00%       |
| 03/01/2021  | 05/31/2021 |                                 |  | TAMUS Cost Center: 02-239130-00000 (CPSC) Differential Tuition - Cpsc         |        | 50.00%        |
|             |            |                                 |  | TAMUS Cost Center: 28-516720-00001 (CPSC) Bioinformatics and Data Sharing Cor |        | 50.00%        |
|             |            |                                 |  |   | Total: | 100.00%       |
| 01/01/2021  | 02/28/2021 |                                 |  | TAMUS Cost Center: 02-239130-00000 (CPSC) Differential Tuition - Cpsc         |        | 100.00%       |
|             |            |                                 |  |   | Total: | 100.00%       |
| <           |            |                                 |  |   |        | >             |

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FRS 

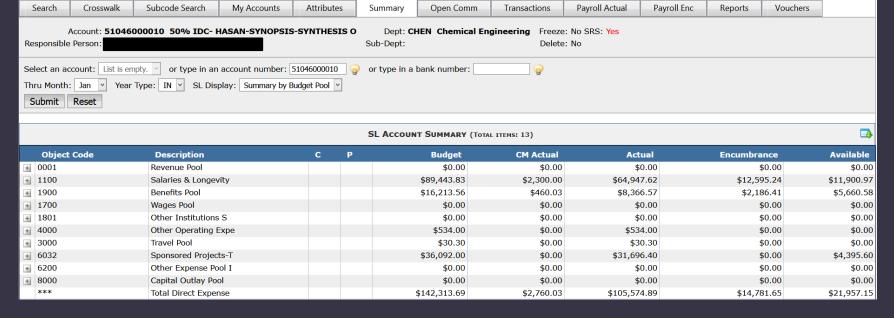
Account 

Summary
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## Account balance shown in FAMIS

HELP? Send Feedback

Account balance shown in Canopy

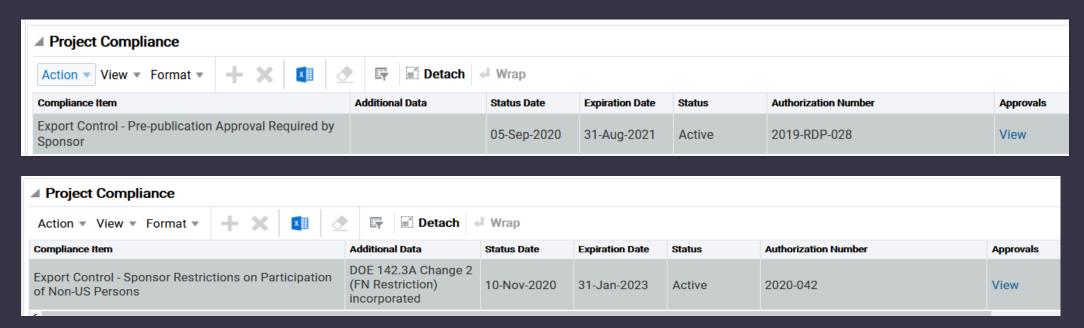


# Payroll Encumbrances

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| 000           | 10 E124452                           | Smith                | n, John          | В                                       | 1095.2                  | 4                        |                  | 86.3                   | 0 Y            |
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|               | 10 E99004                            |                      | Bobby            | В                                       | 2300.0                  |                          |                  | 259.9                  |                |
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| Payroll by A  | account Payroll by U                 | JIN Payro            | oll Encumbrance  | Payroll Enc Trans                       |                         |                          |                  |                        |                |
| A             | ccount: <b>51046000010</b>           | 50% IDC- HA          | SAN-SYNOPSIS-    | SYNTHESIS O De                          | pt: CHEN Chemical Engin | eering Freeze: No        | SRS: Yes         |                        |                |
| Responsible I | Person:                              |                      |                  | Sub-De                                  |                         | Delete: No               |                  |                        |                |
| Assount North | ber: 51046000010                     |                      | T-               | clude ALL Support Accou                 | nta.                    | <u> </u>                 |                  |                        |                |
| Account Num   | Der: 51046000010                     |                      |                  | • |                         | <u> </u>                 |                  |                        |                |
| Pin:          |                                      | ☐ ☐ Thr              | u Month: Jan 🔻   | Include Comple                          | tea: 🗆                  |                          |                  |                        |                |
| Submit        |                                      |                      |                  |   |                         |                          |                  |                        |                |
|               |                                      |                      |                  |   |                         |                          |                  |                        |                |
|               | PAYROLL ENCUMBRANCE (TOTAL ITEMS: 3) |                      |                  |   |                         |                          |                  |                        |                |
| Campus        | Account                              | SRS F                | Pin Nan          | ie                                      | Bud/Wage Sa             | lary/Wage                | Longevity Be     | nefit                  | Enc Type       |
| 28            | 510460-00010                         |                      |                  | ith, John                               | В                       | \$1,095.24               | \$0.00           | \$86.30                |                |
| 28<br>28      | 510460-00010<br>510460-00010         |                      |                  | e, Jane<br>y, Bobby                     | B<br>B                  | \$9,200.00<br>\$2,300.00 | \$0.00<br>\$0.00 | \$1,840.12<br>\$259.99 |                |
|               |                                      |                      | Grand            |   | _                       | \$12,595.24              | \$0.00           | \$2,186.41             |                |
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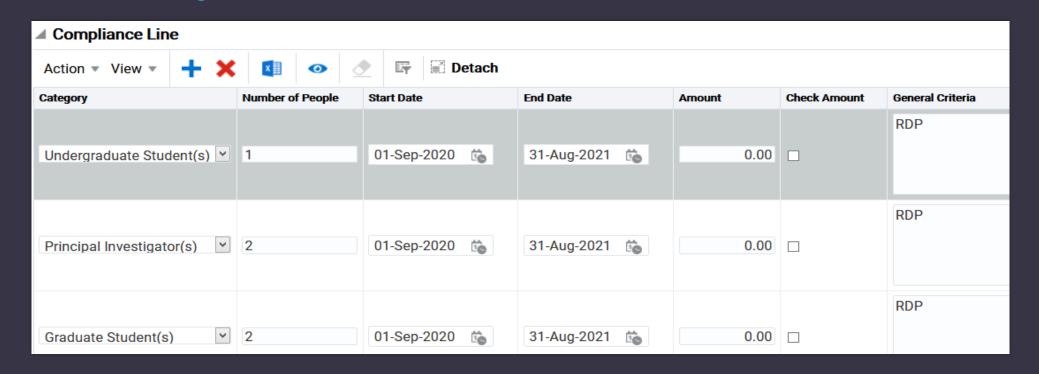
## **Project Compliance Review**

Examples of Project Compliance with required TCP (Technology Control Plan) or RDP (Restriction of Distribution or Publication).



If an individual is not listed on approved document(s), please contact your Project Administrator or System Member Compliance Office.

## Salary Compliance Review



If restrictions exist, the Project Administrator will use the salary compliance screen to enter approved position categories and/or specific individuals, per support account.

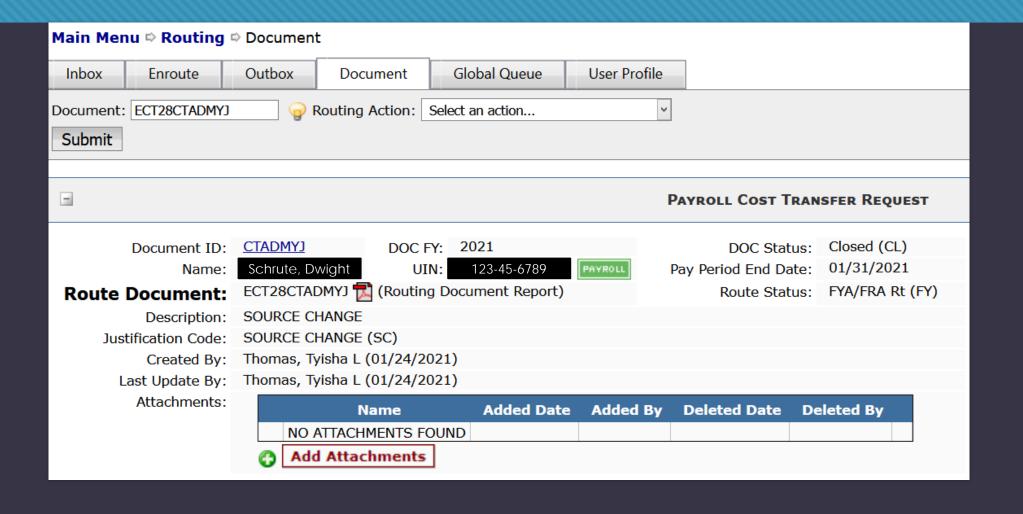
## What is a PCT (Payroll Cost Transfer)?

- A payroll cost transfer is initiated by the department in Canopy when the need arises to correct past payroll expenses that have already posted to an account.
- There is pre-set approval routing for each PCT within Canopy that is set by each system member.
- All corrections involving sponsored research accounts will route to the project administrator for approval.

## Review of a Payroll Cost Transfer

- The project administrator will review the sponsored research accounts for allowability and compliance within their project requirements.
- Items to review
  - Period of Performance
  - Available budget
  - Project and Salary Compliance
  - Budget or Salary Restrictions

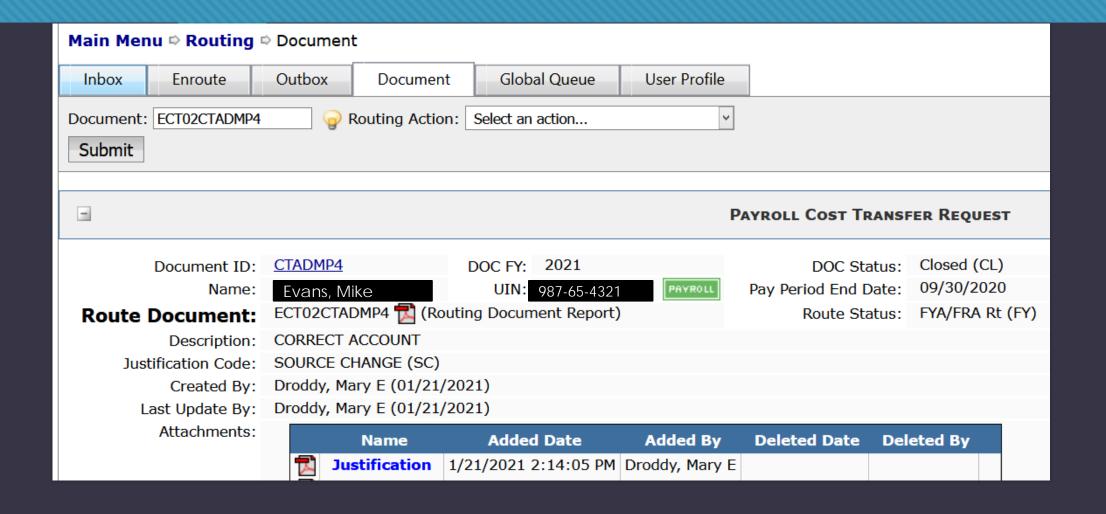
## **Example: PCT Request Detail**



## **Example: PCT Review**

|                    |            |              |               |                      |  |           |              | OR                                | IGINAL PA           | AYROLL RE              | CORD (TOTAL I      | темs: 1)          |                            |  |         |                     |                           |             |
|--------------------|------------|--------------|---------------|----------------------|--|-----------|--------------|-----------------------------------|---------------------|------------------------|--------------------|-------------------|----------------------------|--|---------|---------------------|---------------------------|-------------|
| Campus (           | Code       |              |               | <b>Acco</b><br>27770 | unt<br>1-00000                             |           | OI<br>132    | -                                 | tAnalysis           |                        | nd Total:          |                   | \$                         | /Wages<br>Amt<br>52,300.00<br>2,300.00 |         |                     | Fit Amt H<br>\$259.99 50. |             |
| =                  |            |              |               |                      |  |           |              | Payro                             | ll Chang            | E DETAILS              | (TOTAL ITEMS: 2    | )                 |                            |  |         |                     |                           |             |
| Name               | Seq<br>Nbr | Pay<br>Cycle | Cycle<br>Date | CC                   | Account                                    | SRS       | S/W<br>Obj   | AcctAnalysis                      | Pct<br>Eft          | Benefit<br>Amt         | Voucher            | Hrs<br>Worked     | S/W/L<br>Amt               | S/W<br>Charged<br>Benefit<br>Amt       | Status  | Pay Prd<br>Beg Date | Pay Prd<br>End Date       |             |
| Schrute,<br>Dwight | 2          |              | 01/24/2021    |                      | <u>277701-00000</u><br><u>504067-00002</u> |           | 1325<br>1325 | 5012<br>5012                      |                     | (\$259.99)<br>\$259.99 | 0021010<br>0021010 |                   | (\$2,300.00)<br>\$2,300.00 | (\$259.99)<br>\$259.99                 |         | 01/01/2021          | 01/31/2021<br>01/31/2021  |             |
|                    |            |              |               | s/                   | 48.<br>W Acct                              | 5%<br>: 2 | - M          | Accou<br>ODELIN<br>04067<br>SA's: | G AN                | 2 F                    | Y: 202             | 21 T              | hru Mo                     | onth:                                  | F'<br>1 | Janua               | 1 CC<br>ry                |             |
|                    | Acc        |              | PIN<br>       |                      |  | 0cc       |              | nt<br>                            | Bud<br>Wag<br><br>B |                        | lary/k<br><br>230  | lage<br><br>10.00 |                            | evity                                  |         |                     | it<br><br>59.99           | C<br>-<br>Y |

## **Example: PCT over 90 Days**



#### Justification Form

This form can be found at: https://srs.tamu.edu/resources/srs-forms/

#### Revised 3/11/2015 Texas A&M System Sponsored Research Services **Cost Transfer Request Justification** Name/Vendor Original Posting Month of the Charge(s): . Why was the expense originally charged to the account from which it is now being transferred? . Why should this charge be transferred to the proposed receiving account? 3. If the cost transfer request is more than 90 days from the date of the original charge, explain the reason for the delay and what action is being taken to eliminate the need for future cost transfers of this type. Question 4 only applicable if this is a payroll cost transfer. 4. Was the effort previously certified in TimeTraq or the Time and Effort system? Yes No If yes, explain what changed and why. APPROVED: Principal Investigator Signature (no delegates if over 90 days) **Printed Name** Additional Signatures (if applicable): **Printed Name** Supporting documentation must be attached to this justification form including system member transfer forms for payroll transfers or invoices for non-payroll transfers.

#### **Justification Form Questions**

- Why was the expense originally charged to the account from which it is now being transferred?
- Why should this charge be transferred to the proposed receiving account?
- O If the cost transfer request is more than 90 days from the date of the original charge, explain the reason for the delay and what action is being taken to eliminate the need for future cost transfers of this type.
- Was the effort previously certified in TimeTraq or the Time and Effort system? If yes, explain what changed and why.

#### When is the Justification Form Needed?

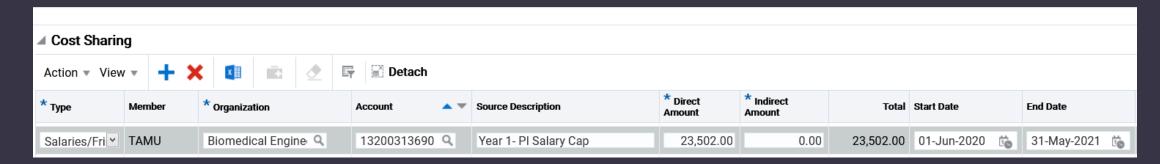
- Transfer to sponsored project and OVER 90 days
- Transfer between two or more sponsored projects and OVER 90 days
- Each system member follows different guidance for the below:
  - Transfer between two sponsored projects and UNDER 90 days
  - Transfer to sponsored project and UNDER 90 days
  - Transfer after end date of the project
  - Transfer from sponsored project to non-sponsored account
- Please consult your Project Administrator for system member specific guidance to determine if the justification form is needed.

# Unacceptable Reasons to Transfer Costs to a Sponsored Research Account

- Clear a deficit
- Use of unspent funds
- Insufficient oversight of the project
- Reasons of accessibility
  - Example: Using one sponsored project as a placeholder for another sponsored project while waiting on funding to be received.

## Salary Cap

- If an individual's (usually senior personnel) FTE salary is greater than the established salary cap (for sponsors such as NIH, CIADM, CPRIT and USAID), the difference in their salary must be cost shared.
- When effort is allocated to a sponsored project, the corresponding departmental cost share account established for the salary cap must also be listed.
- The salary cap calculator worksheet can be used to calculate the correct percentage of working effort versus charging effort.



## Salary Cap Calculator

## This form can be found at: https://srs.tamu.edu/resources/srs-forms/

| SALARY CAP CALCULATOR |  |                    |             |  |  |  |  |  |  |
|-----------------------|--|--------------------|-------------|--|--|--|--|--|--|
|                       | Enter information in blue sections.                            |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |
|                       | EMPLOYEE NAME  |                    |             |  |  |  |  |  |  |
|                       | SPONSORED PROJECT/ACCOUNT NO.                                  |                    |             |  |  |  |  |  |  |
|                       | PAY PERIOD TO CHARGE   |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |
|                       | FTE Monthly Rate (Listed Under Rate In                         | nfo on EPA/Costing | Allocation) |  |  |  |  |  |  |
|                       | No. of Months to Charge Sponsored Pro                          | oject/Account      |             |  |  |  |  |  |  |
|                       | % Per Month to Charge to Account Per                           | Proposed Budget    |             |  |  |  |  |  |  |
|                       | (This is the TOTAL WORKING EFFORT.)                            |                    |             |  |  |  |  |  |  |
| \$0.00                | Full Salary Amount Requested                                   |                    |             |  |  |  |  |  |  |
|                       | Monthly Salary Cap Restrictions (See Information Below.)       |                    |             |  |  |  |  |  |  |
| \$0.00                | Net Charges Allowable on Sponsored Project/Account             |                    |             |  |  |  |  |  |  |
| \$0.00                | Amount Required For Non-Sponsored Project Funding (Cost Share) |                    |             |  |  |  |  |  |  |
| 0.00%                 | % Required To Be Paid By a Departmental Account (Cost Share)   |                    |             |  |  |  |  |  |  |
| 0.00%                 | Charging Effort to the Project                                 |                    |             |  |  |  |  |  |  |
|                       |  |                    |             |  |  |  |  |  |  |

|                               |  | ANNUALLY           | MONTHLY     |
|-------------------------------|--|--------------------|-------------|
|                               |  |                    |             |
| CIADM Salary Cap              |  | \$179,700.00       | \$14,975.00 |
| (Projects beginning on or be  | fore 12/23/2011 can use this amount.)    | \$199,700.00       | \$16,641.67 |
|                               |  |                    |             |
| CPRIT Salary Cap              |  | \$200,000.00       | \$16,666.67 |
|                               |  |                    |             |
| HRSA/ DHHS / CDC / NIH Sala   | ry Cap - (Payroll Charges Incurred Durin | g the Award Period | )           |
| FY 2014 Awards:               |  |                    |             |
| October 1, 2013 - January     | 11, 2014                                 | \$179,700.00       | \$14,975.00 |
| January 12, 2014 - Septem     | nber 30, 2014                            | \$181,500.00       | \$15,125.00 |
| FY 2015 Awards:               |  |                    |             |
| October 1, 2014 - January     | 10, 2015                                 | \$181,500.00       | \$15,125.00 |
| Janary 11, 2015 - Septemb     | er 20, 2015                              | \$183,300.00       | \$15,275.00 |
| FY 2016 Awards:               |  |                    |             |
| October 1, 2015 - January     | 9, 2016                                  | \$183,300.00       | \$15,275.00 |
| January 10, 2016 - Septem     | ber 30, 2016                             | \$185,100.00       | \$15,425.00 |
| FY 2017 Awards:               |  |                    |             |
| October 1, 2016 - January     | 7, 2017                                  | \$185,100.00       | \$15,425.00 |
| January 8, 2017 - Septemb     | er 30, 2017                              | \$187,000.00       | \$15,583.33 |
| FY 2018 Awards:               |  |                    |             |
| January 7, 2018 - Septemb     | er 30, 2018                              | \$189,600.00       | \$15,800.00 |
| FY 2019 Awards:               |  |                    |             |
| October 1, 2018 - January     | 5, 2019                                  | \$189,600.00       | \$15,800.00 |
| January 6, 2019- January 4    | 1, 2020                                  | \$192,300.00       | \$16,025.00 |
| January 5, 2020- Current      |  | \$197,300.00       | \$16,441.67 |
|                               |  |                    |             |
| USAID Salary Cap \$170,400 (C | Contracts Only)                          | \$170,400.00       | \$14,200.00 |
|                               |  |                    |             |

## Salary Cap

- In this example, the PI is requesting to charge 25% working effort toward the CPRIT sponsored project. The PI's monthly FTE salary is \$22,600, which exceeds the CPRIT salary cap.
- Please contact your Project Administrator for assistance in completing this form.

|                  | SALARY CAP CALCULA                      | TOR                  |             |                 |
|------------------|---|----------------------|-------------|-----------------|
|                  | Enter information in blue sectio        | ns.                  |             |                 |
|                  | ·                                       |                      |             |                 |
|                  |   |                      |             |                 |
| PI               | EMPLOYEE NAME                           |                      |             |                 |
| 28-413690        | SPONSORED PROJECT/ACCOUNT NO.           |                      |             |                 |
| 10/31/2020       | PAY PERIOD TO CHARGE                    |                      |             |                 |
|                  |   |                      |             |                 |
| \$22,600.00      | FTE Monthly Rate (Listed Under Rate In  | fo on EPA/Costing    | Allocation) |                 |
| 1                | No. of Months to Charge Sponsored Pro   |                      |             |                 |
|                  | % Per Month to Charge to Account Per    |                      |             |                 |
| 25.00%           | (This is the TOTAL WORKING EFFORT.)     |                      |             |                 |
| \$5,650.00       | Full Salary Amount Requested            |                      |             |                 |
| \$16,666.67      | Monthly Salary Cap Restrictions (See In | formation Below.)    |             |                 |
| \$4,166.67       | Net Charges Allowable on Sponsored P    | roject/Account       |             |                 |
| \$1,483.33       | Amount Required For Non-Sponsored I     | Project Funding (Co  | st Share)   |                 |
| 6.56%            | % Required To Be Paid By a Departmen    | tal Account (Cost Sh | nare)       | 02-132003-13690 |
| 18.44%           | Charging Effort to the Project          |                      |             | 28-413690-00001 |
|                  |   |                      |             |                 |
|                  |   | ANNUALLY             | MONTHLY     |                 |
| CIADM Salary Cap |   | \$179,700.00         | \$14,975.00 |                 |
|                  | fore 12/23/2011 can use this amount.)   | \$199,700.00         | \$16,641.67 |                 |
|                  |   | ****                 |             |                 |
| CPRIT Salary Cap |   | \$200,000.00         | \$16,666.67 |                 |

## Participant Support Costs

- Participant Support Costs (PSC) is defined in Uniform Guidance as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (<u>but not employees</u>) in connection with conferences, or training projects.
- Unless specifically budgeted in the proposal or approved by the sponsor, stipends cannot be paid as salary/wages to the participant.
- As funds budgeted for PSC may not be transferred to other categories without prior sponsor approval, separate support accounts are established for these funds.

- Departmental payroll contacts/processors gather information from Pls regarding support for employees.
- Along with HR, department payroll processors request the hiring of new employees.
- Payroll processors enter costing allocations in Workday.
  - Time periods: by semester or by performance dates.
  - All SRS accounts require end dates for costing allocations.
  - Processors should check account end dates.

- Departments are responsible for entering tuition payments for graduate assistants in Compass (TWAPMTS).
  - Payroll and tuition sources should match for sponsored projects.
  - Tuition payments may need to be pro-rated according to account end dates.
- Departments assist with tracking cost sharing requirements for sponsored projects.
  - O Annual amounts should be entered or checked at the start of each fiscal year or when accounts are established.
  - SRS can provide cost sharing reports to departments.
- Departments provide payroll and expenditure reports to Pls.
  - Pls may receive financial reports from business administrators.
  - Business staff may provide assistance with Maestro navigation.

- Departments assist with Time & Effort certifications, corrections and clarifications.
- Departmental payroll processors create and submit PCTs when needed.
- Payroll processors assist with the creation of cost transfer justification forms and assist with obtaining required signatures.
- Payroll processors request the addition of employees to TCP/RDP by contacting the system member compliance office or the project administrator.

- Business staff assist Pls with creating expenditure plans for sponsored projects.
  - Reduce probability of deficits
  - Plan for complete utilization of funds
- Business staff maintain faculty salary plans for combining academic or local salary support with sponsored salary support.
  - SAP 15.01.04.M01.01 Time and Effort Reporting, section 4.3, requires that sponsored funding be allocated per effort by month.
- Business staff request budget revisions from the project administrator when needed per PI request.

## Helpful Reminders

- End dates are required on Costing Allocations involving sponsored research accounts
- Ensure only approved personnel on RDP/TCP are being paid
- Encumbrances for Costing Allocations will post the day after the final approval
- Costing Allocations for non-budgeted hourly employees will not encumber
- Contact your Project Administrator for any project specific questions

Thanks and Gig 'em!