



Sponsored Projects Accounting

TO: Principal Investigators, Business Managers and Departmental Administrators

FROM: Joseph M. Gindhart, Director

DATE: September 16, 2002

SUBJECT: Principal Investigator Salary Authorization – Policies and Procedures

In July 1993, the University established a policy regarding the authorization and approval of salaries charged to sponsored projects. Based upon the current financial compliance environment, this policy is being re-issued in a revised format to ensure that Principal Investigators are properly authorizing and monitoring these costs. The information noted below supersedes all previous policies on this subject.

Policies

On an annual basis, Principal Investigators (PIs) are required to authorize, in writing, the monthly salaries and effort percentages to be charged to all sponsored projects (grant, contracts and cooperative agreements) for which they are responsible. If salaries, individuals or effort percentages subsequently change during the fiscal year, written authorization is again required from the PIs.

This policy will ensure that all PIs have direct knowledge of, and approve, the planned/actual monthly salaries and effort percentages of the individuals working on their projects. This knowledge and approval helps ensure that sponsored project expenditures are related to their intended purpose.

Procedures

Business managers and/or departmental administrators should provide PIs with a report that contains the information needed to verify the monthly salaries and effort percentages assigned to their sponsored projects. This report should contain the following data elements for each individual: employee name, employee social security number, position name, percent of monthly salary /effort charged to each project, monthly dollar amount charged to each project, agency name, fund number, fund end date, and the effective period of the report. This data should be provided to the PIs in a timely manner.

Administrative Information Services (AIS) has designed a FOCUS report that can be utilized for salary authorization purposes. The report is located under the Personnel/Payroll Report Menu in FOCUS and it is entitled "PARS-Reportable Payroll Authorizations by P.I.". A detailed description of this report has been attached to this document. If PIs and/or department administrators choose not to use this FOCUS report, they may create an internal school or department-specific report that contains the above noted data elements.

PIs are required to review data contained on the salary authorization report, denote any necessary adjustments, and approve the report via their signature. PIs should perform these functions at the start of each budget period or at the beginning of each fiscal year (7/1/XX). The reports should also be provided to the PIs on a periodic basis, so that they can properly monitor and/approve changes in effort percentages and salary. Business managers and/or departmental administrators should retain the signed/approved reports for future review by internal and/or external auditors.

This memo and other policy and procedure documents can be found on the SPA web site, <http://spa.wustl.edu/admin.html>. If there are any issues that have not been addressed in this document, please feel free to contact me at 935-7089 or joe_gindhart@aismail.wustl.edu. Thank you for your cooperation in this matter.

PARS-Reportable Payroll Authorizations by Principal Investigator

Program: PP0006

General:

At the request of the University's Grant Management Task Force (1993), a personnel/payroll standard report was developed in FOCUS. It summarizes the current month's payroll authorizations from a principal investigator's (PI's) funds and can be used by departments as a mechanism for obtaining the PI's approval of salary payments. (These authorizations exclude 9/12 and 10/12 accruals.) The report, titled PARS-Reportable Payroll Authorizations by Principal Investigator, presents the information in tabular format, one page per PI, with columns representing the PI's funds and rows for each person receiving money from those funds.

The report is located on the Personnel/Payroll Report Menu (see Attachment A) and can be executed and printed by any FOCUS user that is authorized to use personnel/payroll data. If you have questions about your authorization to use the personnel/payroll data or you're not familiar with the process of running and printing FOCUS reports, contact the FOCUS Helpdesk at 935-7979.

Description:

The report summarizes the current month's payroll authorizations (monthly and summer research) from a PI's funds and presents them in tabular form: each column represents a fund, each row represents an employee. Each cell of the table contains the monthly salary received by an employee from a particular source. The cell also contains the percentage that the source represents of the employee's total sources for that month.

The report includes information from in-progress payroll documents, as well as those that are fully processed. Inclusion of in-progress documents means that departments can produce the report prior to final document approvals and thus have more time to distribute these reports to the PIs and obtain their signatures. **Please note that information from payroll documents will not appear on this report on the day the document is entered. It will appear on the day after document entry.**

This report can be run at anytime during the month. It will include all information that was entered through the end of the previous day. It is anticipated that a user will want to wait to run this report until they have entered all of the payroll/sourcing data for the month and other departments have entered all payroll/sourcing data that affect persons in the user's department. By waiting until the day after all documents have been entered that affect people paid by their department, the user can be confident of receiving a complete picture of the payroll for their PIs funds.

Selection Parameters:

Selection parameters include: the fiscal year, a department (division) range, the principal investigator, and a report format option.

The fiscal year is set to the current year by default. The user can type over this with the new fiscal year and obtain forms for the new fiscal year, even though the new fiscal year has not yet started. Of course, this assumes that the user's department has entered new year salary sources in the on-line system.

The department (division) range allows the user to produce the report for a subset of the departments (divisions) the user is authorized to see.

There are three options that allow selection of various sets of principal investigators (see example in Attachment B).

- Selection one will include all PIs in the department(s).

PARS-Reportable Payroll Authorization by PI, cont.

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- Selection two will include only those PIs in the department(s) whose grants have had a payroll change or addition in the current month. In other words, it will produce forms only for those PIs who need to indicate their approval of a change or addition to the salary payment plan for their grants. It will not produce reports for PIs whose grant salary payment plan remains unchanged from the previous month.
- Selection three can be used to produce a report for a specific PI. When using selection three, the user must provide a part of the PI's name.

The report format choices allow the user to produce a report in one of four different formats (see examples in Appendix C).

- Format one (Display dollars and percentages, normal format) is the default and will produce the standard report which includes all ledger/class (LC) 22 funds for a PI.
- Format two (Display dollars and percentages, normal format plus 9-funds) adds to report format one by including the 9XXXX funds from ledger class LC 12 that the faculty member is designated as the PI.
- Format three (Display dollars and percentages, management format) includes LC 22 funds, 9XXXX funds from LC 12 (same as Format two), plus "Other" and "Total" columns. The "Other" column is the sum of all other salary authorizations for the individual that are not specifically associated with the PI. The "Total" column gives the total of all monthly sources for each employee.
- Format four (Suppress dollars, display percentages, normal format) is similar to format one except it will display percentages but not dollars. It also suppresses the printing of social security numbers. By suppressing this confidential information, it produces a report that can be posted in an office or laboratory so employees can verify that their effort is being properly charged. This format will exclude 9XXXX funds and will not produce "Other" or "Total" columns.

Notes:

- When the current fiscal year is chosen, only the current month's sources are included on the report.
- When the new fiscal year is chosen, only July's sources are included on the report.
- Employees are listed down the left side of the page in alphabetical order.
- Funds are listed across the page in ascending order.
- When a PI has too many employees to fit on a page, multiple pages will be produced. These pages can be placed one beneath the other to form the complete report.
- When a PI has too many funds to fit on a page, multiple pages will be produced. These pages can be placed one next to the other to form the complete report.
- When printing the report, the user should pick a printer setting that can print output that is 130 characters in width.
- Information from documents that are entered on the same day that the report is produced will not appear on the report.
- Only monthly and summer research authorizations are included on this report.
- Authorizations for 9/12 and 10/12 accruals are excluded from this report and are not used in calculating the percentage of salary figures.

ATTACHMENT A

FOCUS - Personnel/ Payroll Report Menu - Example

MENU0400 Personnel/Payroll Report Menu 07.57.50

Enter a selection and press return or press F7 or F8 to go up or down the list

1. Employee Query - All Current Year Information

2. PARS-Reportable Payroll Authorizations by P.I.

3. Payroll Authorizations by Account

4. Payroll Authorizations by Person

5. Payroll Distributions by Account

6. Payroll Distributions by Person

7. Payroll Distributions: Salary = 0, Fringe Charge Not = 0

Selection:

F3 = Main Menu F9 = Exit to FOCUS F10 = Print Held Reports F11 = Signoff

ATTACHMENT B

Selection Parameters - Example:

PP0006 PARS-Reportable Payroll Authorizations by PI 05/06/2002

Please supply values for the parameters below and press Return.

Fiscal Year: 2002

Dept(Divn) from: 0000 to 9999

Produce reports for: 2 ← **PI OPTIONS**

1 - All PIs.

2 - Only PIs whose grants have a payroll change.

3 - Only the PI whose last name contains: _____

Report format choice: 1 ← **REPORT FORMATS**

1 - Display dollars and percentages, normal format

2 - Display dollars and percentages, normal format plus 9-funds

3 - Display dollars and percentages, management format

4 - Suppress dollars, display percentages, normal format

F3 = PERSPAY Menu F9 = Exit to FOCUS F10 = Print Held Reports F11 = Signoff

Report format one (Display dollars and percentages, normal format) - Example

05/06/2002

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PARS-REPORTABLE PAYROLL AUTHORIZATIONS
EFFECTIVE FOR THE MONTH OF MAY, 2002

PRINCIPAL INVESTIGATOR: SMITH, DR. JOHN A

AGENCY	APOLLO B	US NIH	UNIVERSI	UNIVERSI
FUND NUMBER	46###	51###	64###A	64###X
FUND ENDING DATE	03/31/03	06/30/03	06/30/02	06/30/06

JONES, ROBERT	123-45-6789	100%*		
PROGRAMMER I		\$2,704		

SMITH, JOHN A	111-11-1111		35%	28%
ASST PROF OF NEUROBIOLOGY			\$4,149	\$3,299
				3%
				\$305

DOE, JANE	222-22-2222	100%		
RESEARCH TECHNICIAN II		\$2,933		

TOTAL		\$2,704	\$7,082	\$3,299
				\$305

* Authorizations flagged with an asterisk are new or changed this month.

My signature below is authorization for the individuals, payroll expenses and percentages of effort directly charged to the projects under my control as principal investigator for the time period 5/1/2002-5/31/2002. It is understood that these individuals will be supported on the projects I have indicated. No changes or adjustments will be made from these authorizations for this fiscal year, without my written consent.

SMITH, DR. JOHN A

DATE

Report format two (Display dollars and percentages, normal format plus 9-funds) - Example

05/06/2002

PAGE: 1

PARS-REPORTABLE PAYROLL AUTHORIZATIONS
EFFECTIVE FOR THE MONTH OF MAY, 2002

PRINCIPAL INVESTIGATOR: SMITH, DR. JOHN A

AGENCY	APOLLO B	US NIH	UNIVERSI	UNIVERSI	DR JOHN
FUND NUMBER	46###	51###	64###A	64###X	92###
FUND ENDING DATE	03/31/03	06/30/03	06/30/02	06/30/06	00/00/00

JONES, ROBERT	123-45-6789	100%*			
PROGRAMMER I		\$2,704			

SMITH, JOHN A	111-11-1111		35%	28%	3%
ASST PROF OF NEUROBIOLOGY			\$4,149	\$3,299	\$305
					4%
					\$474

DOE, JANE	222-22-2222	100%			
RESEARCH TECHNICIAN II		\$2,933			

TOTAL		\$2,704	\$7,082	\$3,299	\$305
					\$474

* Authorizations flagged with an asterisk are new or changed this month.

My signature below is authorization for the individuals, payroll expenses and percentages of effort directly charged to the projects under my control as principal investigator for the time period 5/1/2002-5/31/2002. It is understood that these individuals will be supported on the projects I have indicated. No changes or adjustments will be made from these authorizations for this fiscal year, without my written consent.

SMITH, DR. JOHN A

DATE

ATTACHEMENT C, cont.

Report format three (Display dollars and percentages, management format) – Example

05/06/2002

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PARS-REPORTABLE PAYROLL AUTHORIZATIONS
EFFECTIVE FOR THE MONTH OF MAY, 2002

PRINCIPAL INVESTIGATOR: SMITH, DR. JOHN A

AGENCY	APOLLO B	US NIH	UNIVERSI	UNIVERSI	DR JOHN	OTHER	TOTAL
FUND NUMBER	46###	51###	64###A	64###X	92###		
FUND ENDING DATE	03/31/03	06/30/03	06/30/02	06/30/06	00/00/00		

JONES, ROBERT	123-45-6789	100%*					100%
PROGRAMMER I		\$2,704					\$2,704

SMITH, JOHN A	111-11-1111		35%	28%	3%	4%	100%
ASST PROF OF NEUROBIOLOGY		\$4,149	\$3,299	\$305	\$474	\$3,628	\$11,855

DOE, JANE	222-22-2222	100%					100%
RESEARCH TECHNICIAN II		\$2,933					\$2,933

TOTAL		\$2,704	\$7,082	\$3,299	\$305	\$474	\$17,492

* Authorizations flagged with an asterisk are new or changed this month.

My signature below is authorization for the individuals, payroll expenses and percentages of effort directly charged to the projects under my control as principal investigator for the time period 5/1/2002-5/31/2002. It is understood that these individuals will be supported on the projects I have indicated. No changes or adjustments will be made from these authorizations for this fiscal year, without my written consent.

SMITH, DR. JOHN A

DATE

Report format four (Suppress dollars, display percentages, normal format) - Example

05/06/2002

PAGE: 1

PARS-REPORTABLE PAYROLL AUTHORIZATIONS
EFFECTIVE FOR THE MONTH OF MAY, 2002

PRINCIPAL INVESTIGATOR: SMITH, DR. JOHN A

AGENCY	APOLLO B	US NIH	UNIVERSI	UNIVERSI
FUND NUMBER	46###	51###	64###A	64###X
FUND ENDING DATE	03/31/03	06/30/03	06/30/02	06/30/06

JONES, ROBERT	100%*			
PROGRAMMER I				

SMITH, JOHN A		35%	28%	3%
ASST PROF OF NEUROBIOLOGY				

DOE, JANE		100%		
RESEARCH TECHNICIAN II				
