

**SPRING 2021**



# **SALARY COMPENSATION REPORTING**

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# Internal Controls

A process implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- **Effectiveness and efficiency of operations;**
  - Maintain accountability over assets
- **Reliability of reporting for internal & external use;**
  - Accurate financial statements and reports submitted to Federal sponsors
- **Compliance with applicable laws & regulations**
  - Federal statutes, regulations and the terms & conditions of the Federal award

# Salaries & Wages

- Budget estimates alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes.
- Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
  - Be supported by a system of *internal control* which provides reasonable assurance that the charges are **accurate**, **allowable**, and **properly allocated**;

**2 CFR 200.62**

# UT's Internal Control

UT's system of internal controls requires the **after-the-fact review of personnel costs** that are allocated to a project based on budget estimates to ensure compliance with Federal regulations and sponsor requirements.



# Effort Certification System

- Cycle covers 6 month period (Sept - Feb & March - Aug)
- Two-step process
- Certify by budget group
- System provides percentages

# Salary Compensation Reports

- Follows academic terms more closely (Fall, Spring, Summer)
- No individual reports – all salary (PI & supporting individuals) listed in same place to review
- One step “review”
- System shows transactions only

# Comparison

<b>Effort Certification System</b>	<b>Salary Compensation Reports</b>
2 times a year	3 times a year
Certifying multiple reports (individual & budget groups)	Reviewing all reports at once
Reports include transactions, percentages & cost share	Reports include transactions

# Salary Compensation Reports

Cycle	Expenditure Record Date	Report Availability
Fall	9/1 – 12/31	Mid-month following end of academic term
Spring	1/1 – 5/31	Mid-month following end of academic term
Summer	6/1 – 8/31	Mid-month following end of academic term



# Improvements

- No percentages – easier to understand
- All changes occur outside system
- Tool for review only
- Reflects expenditures normally considered effort (salary, tuition) based on object codes (1101-1132, 1198, 1602)
- Reduction in volume of reports

# Overview

- PIs and Effort Contact will receive email when notice reports are ready to be viewed
- PIs and departments review expenditures listed for each budget group for accuracy
- PIs mark reports as “Reviewed”

Dear Principal Investigators,

In response to updated Uniform Guidance requirements, UT has transitioned away from traditional Effort Certification. UT will now provide Salary Compensation Reports as a tool to review for accuracy of personnel cost on sponsored projects.

Salary Compensation Reports will be available the month following the end of each academic term.

Salary Compensation Reports for sponsored project budget groups for Fall of 2019 are now available for review.

[https://utdirect.utexas.edu/apps/research/effort/?report\\_period=20193&pi\\_eid=ker2267&submit=X](https://utdirect.utexas.edu/apps/research/effort/?report_period=20193&pi_eid=ker2267&submit=X)

Please review the salary information listed for each of your sponsored project budget groups to ensure that all personnel expenses are accurate, allowable, allocable and reasonable for the work performed.

Additional information regarding Salary Compensation Reports can be found on the OSP website:

<https://research.utexas.edu/osp/manage-awards-and-subawards/salary-compensation-reports/>

# Marking Reports “Reviewed”

- Expenditures displayed accurately reflect work performed or;
- Salary changes are needed.
- Acknowledgement of review



# 200.308

## Revision of budget and program plans

(c)(1) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for one or more of the following program or budget-related reasons:

(i) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).

(ii) Change in a key person specified in the application or the Federal award.

(iii) The **disengagement from the project for more than three months, or a 25 percent reduction** in time devoted to the project, by the approved project director or principal investigator.

# Report Criteria

- Reports based on record date & object codes (1101-1132, 1198 & 1602)
- Example; July service dates with September record date

Object Code	Amount	Service Begin Date	Service End Date	Record Date	Account	Account Title	Document ID
1198	\$2,090.17	07/01/2019	07/31/2019	09/30/2019	26-####-##12	SALARIES	60VJ1111111

# Cost Share

- Not recorded through Salary Compensation Reports
- Continue tracking at department level
- Continue reporting to SPAA as needed
- 1% Cost Share - HOP currently routing for approval

# Department Reports

- Shows review status of PIs
- Enter year, report cycle & unit
- Report will only show units you are authorized to see
- Example; unit code ending in 000 may only produce show 001 & 002, but not 003
- Anyone with GT1 access can run a report.
- Downloads from SRS as a text file. Open & save as Excel file.



# Department Reports



The University of Texas at Austin  
Financial and Administrative Services

as [FRMS Home](#) [UT Directory](#) [UT Direct](#) [Logout](#)

[Search by Principal Investigator](#) [Search by Budget Group](#) [Dept Reports](#) [OSP Reports](#)

## Salary Compensation Report by Principal Investigator

<https://utdirect.utexas.edu/apps/research/effort/>

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[Search by Principal Investigator](#) [Search by Budget Group](#) [Dept Reports](#) [OSP Reports](#)

## Salary Compensation Reporting - Department Reports Jobs Available

[CGJGEDCR - Department Contact report of PI reviewed status by Unit](#)



Contact: [effort@austin.utexas.edu](mailto:effort@austin.utexas.edu)

[https://utdirect.utexas.edu/apps/research/effort/jobs/dept\\_reports/](https://utdirect.utexas.edu/apps/research/effort/jobs/dept_reports/)

[Search by Principal Investigator](#) [Search by Budget Group](#) [Dept Reports](#) [OSP Reports](#)

## Salary Compensation Reporting - Department Reports Job Submission

### CGJGEDCR - Department Contact report of PI reviewed status by Unit

Report Year

4 digit year (e.g., 2019)

Report Cycle

1-Spring, 2 -Summer, 3-Fall

Unit

7 digit unit. No dash.

**Submit**

Contact: [effort@austin.utexas.edu](mailto:effort@austin.utexas.edu)

[Search by Principal Investigator](#) [Search by Budget Group](#) [Dept Reports](#) [OSP Reports](#)

## Salary Compensation Reporting - Department Reports Job Submission

### CGJGEDCR - Department Contact report of PI reviewed status by Unit

Report Year

4 digit year (e.g., 2019)

Report Cycle

1-Spring, 2 -Summer, 3-Fall

Unit

7 digit unit. No dash.

Submit

**The job group was submitted.**

**CGNWEDC1 - 60744**

**CGNWEDC2 - 60745**



# Department Reports




Tue 10/13/2020 10:12 AM

SRS Application <fis-noreply@utlists.utexas.edu>

CGJGEDCR Report(s) ready for download

To Ochoa, Laura

 We removed extra line breaks from this message.

The following reports are now available for download at [https://utdirect.utexas.edu/srs/index.WBX?next\\_jobgroup=CGJGEDCR&form\\_submitted=Y](https://utdirect.utexas.edu/srs/index.WBX?next_jobgroup=CGJGEDCR&form_submitted=Y)

Jobgroup: CGJGEDCR


Jobgroup Title: Dept Contact report of PI reviewed status by unit

Report Title: Dept Contact report of PI reviewed status by unit

This email was programmatically generated by AQN\$SRSM ( comp 0 ) Responses are not monitored.

# Department Reports

THE UNIVERSITY OF TEXAS AT AUSTIN

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## Secure Report System

Search batch processes (example:AQJGABCD)

Please click on the report link to get a list of currently available downloads.

CGJGEDCR - Dept Contact report of PI reviewed status by unit

[Dept Contact report of PI reviewed status by unit](#) 

# Department Reports

## SRS - Secure Report System

Report Title: Dept Contact report of PI reviewed status by unit

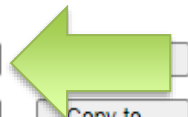
Batch Process (Jobgroup Name): CGJGEDCR

**NOTE: The download is limited to 63,000 records.**

If you need assistance with your report downloads, please contact the [Contracts and Grants](#) analysts.

### Report Listing:

Input	Submitted by	Creation Date	Time	Environment	Download to	
Unit: 2120000 Rpt Yr: 2020 Rpt Cycle: 1	lo329	10/13/2020	10:12:08AM	PROD	Excel	<input type="button" value="Download"/> <input type="button" value="Copy to..."/>
Unit: 0440000 Rpt Yr: 2020 Rpt Cycle: 1	lo329	10/01/2020	01:19:10PM	PROD	Excel	<input type="button" value="Download"/> <input type="button" value="Copy to..."/>
Unit: 0207000 Rpt Yr: 2019 Rpt Cycle: 3	lo329	09/23/2020	03:25:12PM	QUAL	Excel	<input type="button" value="Download"/> <input type="button" value="Copy to..."/>
Unit: 1300000 Rpt Yr: 2020 Rpt Cycle: 1	lo329	09/23/2020	03:21:23PM	QUAL	Excel	<input type="button" value="Download"/> <input type="button" value="Copy to..."/>



# Who is copied on emails to PIs?

- Effort Contacts are copied
- List on reports
- Can only be updated through OHS
- <https://utdirect.utexas.edu/ohs/contacts/list-contacts/index.WBX>



# Who has access to view reports?

- Based on access to GT1 in DEFINE
- Updated through department

# What if information on a report is incorrect?

- All corrections made at department level
- Reports will not update
- Corrections show by record date

Object Code	Amount	Service Begin Date	Service End Date	Record Date	Account	Account Title	Document ID
1198	\$2,090.17	07/01/2019	07/31/2019	09/30/2019	26-####-##12	SALARIES	60VJ1111111

# What will happen to the old system?

- Data will continue to load
- Corrections may still be needed (service dates 8/31/19 or older)
- Reports will still be used for audit purposes as needed
- Please do not certify reports passed 8/31/19

# Things to keep in mind...

- New cycle starts today, **January 29<sup>th</sup>**
- This is not the sole source for review. This is one tool provided.
- Best practices - expenditures should be reviewed more frequently than at semester & award close.
- Targeted overdraft emails
- Earlier closeout process



# Effort Listserv

Subscribe through UTLists

[https://utlists.utexas.edu/sympa/info/effort\\_announcements](https://utlists.utexas.edu/sympa/info/effort_announcements)

Also available on

[Salary Compensation Report page on OSP website](#)

# Other Resources

Workday Reporting

<https://workday.utexas.edu/training/reporting>

Allocation Detail Website

<https://utdirect.utexas.edu/apps/erp/allocations/>

Salary Compensation Report page on OSP website

<https://research.utexas.edu/osp/manage-awards-and-subawards/salary-compensation-reports/>

Salary Cap page on OSP website

<https://research.utexas.edu/osp/manage-awards-and-subawards/salary-cap/>

# Questions

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[effort@austin.utexas.edu](mailto:effort@austin.utexas.edu)

<https://research.utexas.edu/osp/manage-awards-and-subawards/salary-compensation-reports/>