

IFR and Cost Sharing Records Entering and Updating Records in Oracle

Purpose

This document provides the administrative procedure for entering and updating Income Fund Reimbursable (IFR) and cost sharing (CS) records in the RF Oracle business system. The document covers entering information into both the HR and LD modules to provide users with the knowledge required to understand the entire integrated process.

Background

An IFR appointment reimburses SUNY for that portion of a SUNY employee's pay that represents time/effort expended working on an RF sponsored project. This may be at reimbursement levels up to 100% and for varying periods of time. A CS appointment is similar except that no reimbursement occurs, instead the value of the effort is considered cost sharing for a sponsored program. For the RF policy on IFR appointments and/or further information about them, refer to the following documents in EPSS:

- Salary Rules and Policies for Income Fund Reimbursable (IFR) Assignments
- Income Fund Reimbursable (IFR) and Cost Sharing (CS) Assignments
- Costs Allowable as Cost Sharing

IFR Process

The following table summarizes the IFR process:

Step	Action
1	SUNY IFR/Cost Sharing Appointment/Change Form is completed.
2	HR Module - IFR record is created or updated in the Oracle business system.
3	LD Module - Labor schedule is created or updated in the Oracle business system to record the percentage of time/effort expended on the RF award.
4	SUNY Payroll Process is run monthly and IFR charges are posted in the Grants Module to the appropriate RF project, task, award, expenditure type, and organization (PTAEO).
5	Adjustments are made through the Labor Distribution Module to ensure charges are correct on an award.
6	IFR Check is generated based on IFR charges that are on a sponsored award.

Each step in the process is described in more detail in the following sections.

IFR/Cost Sharing Form

The data needed to process an IFR/CS appointment is first entered onto the SUNY IFR/Cost Sharing Appointment/Change form by the project or the RF office handling these appointments. For details and field explanations, refer to the EPSS documents:

- SUNY IFR/Cost Sharing Appointment/Change Form
- SUNY IFR/Cost Sharing Appointment/Change Form Instructions

The completed SUNY IFR/Cost Sharing Appointment/Change Form becomes the data entry form for entering and maintaining IFR records in both the HR and LD modules. A properly completed form ensures that a record entered or updated in either the HR or LD module will produce the correct results when the SUNY payroll runs.

HR IFR/CS Record

Entering a New Record into RF Oracle

If there is no HR record in the RF Oracle business system for the person on the IFR/CS appointment, one must be created using the start the date of the IFR/CS period. Complete an IFR/CS Calculation of Award Charges Worksheet for each sponsored award based on the IFR/CS form received than follow the detailed instructions on creating a new IFR/CS record, refer to the work instruction in EPSS "Enter an IFR or Cost Sharing Record."

Generally, the user date tracks to the start date of the period of time the person will be working on the RF sponsored award and using the New Record menu item, enters a People form, US Address, and an Assignment for the SUNY payroll with both a Salary Administration screen and a SUNY Earnings element. For an IFR/CS record, a Salary Administration screen is entered with a rate of \$0.00. This enables the record to process when the SUNY payroll process is run. The SUNY earnings element is added to replicate the person's SUNY pay for each month of IFR/CS activity. To replicate monthly SUNY pay the actual SUNY annual earnings and earnings period are entered in the element.

1. Example

2. Professor Smith has an annual SUNY salary of \$84,500 that is paid over the academic year beginning on August 26, 2002 and ending on May 16, 2003. He will be expending effort on an RF sponsored award starting August 26, 2002 for the fall semester only.
3. The hire date in the HR record and the assignment start date should be 26-AUG-2002.
4. The SUNY Earnings element entry values should be
 - Annual Salary: 84,500
 - Beg Date of Yr of Appt: 26-AUG-2002
 - End Date of Yr of Appt: 16-MAY-2003

Each month, as part of the SUNY payroll process, the system-calculated monthly amount (see the SUNY Payroll Process section of this document for details on calculation) passes into LD where it is distributed according to the level or percent of the IFR/CS reimbursement in the charging instructions. Updating and terminating records is discussed later in this document.

Updating an IFR Record

If a record already exists in the RF Oracle business system for the person on the IFR/CS appointment, the record must be updated according to the situation. Refer to the work instruction "Update an IFR or Cost Sharing Record" in EPSS for detailed steps to take.

To determine whether the person already has SUNY Earnings generated, go to the IFR/CS assignment, click on the "Others" button and select Statement of Earnings (SOE). If there is an SOE with earnings generated in prior months, then review the SUNY Earnings to see if any retroactive earnings need to be generated for the IFR/CS appointment to be entered. This same determination may be done in LD using the Define Distribution Adjustment path and entering the period of the IFR/CS appointment and the type of earnings element. Any SUNY Earnings distributed for the selected period will show with the amount and the PTAE0 to which they were distributed. Another option is to run the RFASI in Grants for the selected period on the award to see whether SUNY Earnings were posted and if so, the amount.

The following table outlines the actions required for various situations:

If the IFR/CS Participant . . .	Then . . .
has an active IFR/CS assignment in HR and all the data in HR is correct	only the LD schedule will need to be updated with instructions for distributing the monthly earnings to an additional PTAE0(s) and/or an adjustment to previously distributed earnings.
had an IFR/CS assignment in HR that is not active or is terminated	<p>the assignment must be updated in HR with current data.</p> <p>This is done by date tracking to the beginning of the new IFR/CS appointment period, making the necessary changes, and saving them as an update. This is both the more common and more complex situation with IFR records. A typical situation is when SUNY faculty members on IFR appointments throughout an academic year become RF employees during the summer to work full time on a research project. During the summer, the IFR/CS assignment is terminated and the active summer assignment is made the Primary assignment. In the fall, the summer assignment is terminated and the IFR assignment must be re-activated and made the Primary assignment. (See the Primary Assignment section of this procedure.)</p> <p>When an IFR/CS assignment is re-activated, the SUNY earnings element must be checked to determine that the element is active. If the element is not active, it needs to be added at the beginning of the new IFR/CS appointment and all appropriate entry values populated (i.e., the annual salary and the annual salary begin and end dates). This data must be updated annually using the date tracking feature in HR to ensure correct record keeping.</p> <p>The SOE on the assignment should also be reviewed to determine whether SUNY Earnings have already been generated for the IFR/CS appointment period.</p>
has or had an employment assignment	the IFR/CS record must be input as a separate assignment from the employment assignment. Use the work instructions:

in HR	<ul style="list-style-type: none"> • Enter an Additional Assignment to a Person Record • Enter an IFR or Cost Sharing Record from that part of the work instruction where the assignment is completed. <p>However, if the person's existing RF Oracle record has a "hire date" on the People form that is later than the IFR/CS effective date, then that "hire date" is the earliest date the IFR/CS assignment can be effective. The record does not exist in Oracle prior to the "hire date." To create SUNY earnings prior to the "hire date," manually calculate the earnings and enter the amount for the current (unprocessed) SUNY payroll using the non-recurring SUNY Earnings Retro element as detailed in the work instruction "Enter an IFR/Cost Sharing Record." However, these earnings cannot be posted to an award earlier than the date the person's record exists in Oracle. Also, if a Certification of Salary Distribution is needed for the period prior to the record existing in Oracle, it must be manually produced.</p>
is paid on an Academic Year basis, but chooses to receive payment over a 12 month or Calendar Year period	<p>the SUNY Earnings element is input with a calendar year begin and end date in order to replicate the monthly SUNY earnings. The IFR/CS worksheet should be completed with appropriate dates to determine correct daily rate.</p> <p>As an example, Professor Doe earns \$68,000 during the academic year, but receives that amount in checks from September 1, 2001 through August 31, 2002. The SUNY earnings element entry values should be: Annual Salary: 68000.00 Beg Date of Yr of Appt 01-Sep-01 End Date of Yr of Appt. 31-Aug-02</p>
is paid an annual salary that exceeds the sponsor's Salary Cap	<p>the actual salary is entered into the SUNY Earnings element and an adjustment is made to the charging instructions in the LD module to ensure the IFR/CS level of reimbursement is based on the salary cap, not the actual salary. For further information about sponsor salary caps refer to "Sponsor Salary Restrictions - NIH, AGRQ, and SAMHSA in EPSS under Employees: Personnel Administration, Procedures and Guidance, Salaries and Wages. See the LD Record section of this document for information on entering a labor schedule.</p>

Terminating the IFR/CS Record

When a person's IFR/CS appointment ends, in the HR module date track to the first day of the month after the IFR/CS terminates and change the assignment status to "Terminated - Do Not Process." The status is changed as of the first day of the following month because if the assignment status is changed to "Terminated - Do Not Process" prior to the SUNY payroll process running for a month in which pay is expected, the assignment would not be included in the SUNY payroll process and no SUNY salary would be generated for that month.

1. Example

- Using the Professor Smith example from above, the IFR appointment started on August 26, 2002 and is scheduled to end December 27, 2002 in conjunction with the end of the academic semester. To do this, date track to January 1, 2003 and change the assignment status to "Terminated - Do Not Process." Professor Smith's SUNY salary will only be replicated through December 27th in the December 31st SUNY payroll process. The labor schedule should have an end date of 31-DEC-2002 to receive the desired amount for December.
- If the person has another assignment that is remaining active, be sure it is flagged as the Primary assignment. (See the Primary Assignment section of this document.) To reactivate the SUNY IFR/CS appointment at a later date, refer to the Updating an IFR Record in this document.

Primary Assignment

A person must have at least one Primary assignment in HR for a person to process in payroll. If there is only one assignment, that assignment defaults to "Primary" with no action needed.

If a person has an active employment assignment and an IFR/CS assignment, the employment assignment must be flagged as "Primary." The IFR/CS assignment will still process when the monthly SUNY payroll runs provided the assignment status is "SUNY" and there are SUNY earnings for that month.

If a person has an employment assignment and an IFR/CS assignment and the employment assignment is changed to a status of "Terminated-Do Not Process" or "Terminated-Processes Pending," then the IFR/CS assignment must be flagged as the Primary assignment using the same date the employment assignment is changed to a terminated status. Otherwise, the last day the employment assignment was in an active status will be the date Labor Distribution will use to post all charges to the PTAOE.

The Primary box is found in the assignment's Alternate Region, "Miscellaneous." This box cannot be unchecked but by checking the Primary box on an assignment and saving it, the user de-selects the check box on the previous assignment.

LD Record

Entering a Labor Schedule

A labor schedule must be entered for the IFR/CS assignment in order for the level of reimbursement to be calculated and charged against the correct PTAE0. For detailed instructions on creating a new IFR/CS labor schedule when none exists, refer to the EPSS work instruction "Enter a Labor Schedule for an IFR or Cost Sharing Participant."

The Labor schedule distribution for an IFR or Cost Sharing record does not have to equal 100%. (It must equal 100% for salary or stipend payments.) If the Organization field on the HR assignment was input as (Campus Number) SUNY IFR/Cost Sharing, then any amount not distributed to the PTAE0 will go to an account called Other Institutional Activity, not to suspense. As an example, Professor Doe's monthly earnings in April are \$4875 and the IFR level is 6%. By entering a PTAE0 with charging instruction at 6%, then 94% will go to Other Institutional Activity (OIA). However if the PTAE0 that the 6% is being distributed to is no longer valid, the 6% will go to the suspense award.

For records requiring a certification of the distribution of salary, the level of reimbursement is the basis for the percentage of distribution.

Academic Appointments

For academic appointments that end in mid-month, the end date in the labor schedule must be the last day of month so that the correct amount for the partial month is posted to the project/task/award (PTA). The monthly payroll process only includes payments for HR assignments that are active on the last day of the month. The HR module will create the correct amount of earnings for the partial month from the earnings element. Because the labor schedule and assignment are active for the same period, the LD processes will calculate a daily amount for the whole month based on the HR created monies and post the desired amount to the project/task/award. If the labor schedule end date was prior to the last day of the month, only the portion of the total daily amount that covered the period of the labor schedule would be posted to the project/task/award and the remaining portion would be posted to the OIA award, thus resulting in less than the expected amount being posted to the PTA.

SUNY Chart of Accounts Number

After entering and saving a valid LD schedule, the SUNY Chart of Accounts (COA) number must be entered using the menu item Special and selecting "SUNY COA." The SUNY COA number is entered as the campus number-COA number or selected from the List of Values (LOV) for that field. This information should be known prior to entering the labor schedule. If the chart number does not exist in the LOV for that field, you cannot enter the number. You must log a Help Desk ticket requesting it be added.

Updating (Modifying) an IFR/CS Labor Schedule

When an IFR/CS labor schedule needs to change because there is a change to the PTAE0 or the end-date of the scheduled line, the schedule must be updated. For detailed instructions on updating an existing IFR/CS labor schedule, refer to the EPSS work instruction "Update a Labor Schedule for an IFR or Cost Sharing Participant."

Because the Labor Schedule in LD is for the current SUNY payroll and going forward, a labor schedule cannot be entered for a retroactive period. Retroactive change(s) to amounts already distributed is done by making a distribution adjustment or pre-generated distribution line. See section on Adjustments.

SUNY Payroll Process

Persons with an active IFR record in HR are included in the SUNY payroll process. The SUNY payroll process is run monthly and is scheduled with the following considerations:

It must be run after the last biweekly payroll in that month, which is run on Tuesday nights

The SUNY payroll process is run prior to the last Friday in the month whenever possible to ensure the burdening process will put the last Friday's date in the month as the expenditure item date. Over the weekend, those charges would be costed (distributed) to the appropriate awards in the Grants module.

In the RF Oracle business system, the IFR record in the HR module re-creates or replicates the employee's monthly SUNY salary payments for a calendar or an academic year and are used in the SUNY payroll process, which is run separately from the RF bi-weekly payroll. The annual salary and the annual salary dates entered in the Oracle system are used to calculate the monthly SUNY salary to be reimbursed to SUNY and charged to the appropriate RF award. As part of the SUNY payroll process, the annual salary is divided by the number of work days in the SUNY calendar or academic year period to yield a daily rate. This daily rate is multiplied each month by the number of work days in that month to determine the monthly IFR salary amount.

When the SUNY payroll process is run each month, the monthly IFR salary amount passes into the LD module and is distributed according to the IFR appointment reimbursement level. Please refer to "IFR and Cost Sharing: Monthly Process for SUNY Payroll" for additional information on the SUNY payroll process.

Please refer to the "Payroll and Labor Distribution Schedule for RF and SUNY," for a calendar showing the scheduled dates of the SUNY and RF payroll process, the LD processes, and input deadlines.

Adjustments

Once the SUNY payroll has been run there could be several reasons that an award may not reflect the correct IFR/CS charge. The table below lists reasons the charge on the award may be incorrect and corrective action to be taken. For detailed instructions on the corrective actions below, refer to EPSS documents

- work instructions "Define Distribution Adjustments" located in EPSS under Labor Distribution, Course, Distribution Adjustments
- Pregenerated Distribution Line - Award to Award Request Form (Instructions)" located in EPSS under Labor Distribution, Forms
- "Pregenerated Distribution Line - Suspense-OIA to Award Request Form (Instructions)" located in EPSS under Labor Distribution, Forms

Reason Charge is Not on an Award	Where the Charge Would Be	Corrective Action

There was no labor schedule entered	Other Institutional Activity (OIA)	A distribution adjustment moving money from OIA to the proper sponsored award
The percent in the labor schedule is incorrect	The percentage that did not go to a sponsored award is in OIA	A distribution adjustment moving money from OIA to the proper sponsored award.
The labor schedule entered is invalid (either one of the Project, Task, Award (PTA) is termed, the PTA string is not linked, or PTA does not accept the expenditure type	The percentages assigned to the invalid PTAOE is in Suspense	A distribution adjustment moving money from Suspense to the proper sponsored award
In the HR module there were manual retroactive SUNY salary charges	The charge was posted to the PTAOE in the labor schedule with the current SUNY payroll date	<ul style="list-style-type: none"> • A distribution adjustment if the award the retroactive charges should have been applied to is open. • A pre-generated distribution line if the award the retroactive charges should have been applied to is termed.
In the HR module there were system generated retroactive SUNY salary charges	The charge was posted to the labor schedule active during the retroactive period(s). If there was no labor schedule during this time, the charge will be in OIA.	A distribution adjustment to move the charge from OIA or the incorrect sponsored award to the proper sponsored award.
In the HR module an inactive assignment is marked primary.	The charge was posted to the labor schedule active at the last day the primary assignment was active. If there was no labor schedule during that time, the charge will be in OIA.	<ul style="list-style-type: none"> • A distribution adjustment if the last date the primary assignment is in an active status falls within the award period of the proper sponsored award. • A pre-generated distribution line if the last date the primary assignment is in an active status falls outside the award period of the proper sponsored award.

IFR Check

After the SUNY payroll is run for a month an IFR check is generated. The charges that are included in the IFR check include any charge on a sponsored award with the IFR expenditure type. It does not include any charges in Suspense or Other Institutional Activity so it is important to make sure distribution adjustments or pre-generated distribution lines are done timely to ensure the checks being generated for your campus are correct.

References

The following documents, found in EPSS, provide valuable information and details about IFR appointments:

Policy, Procedure and Guidance, and Form Documents

- Salary Rules and Policies for Income Fund Reimbursable (IFR) Assignments
- Income Fund Reimbursable (IFR) and Cost Sharing (CS) Assignments
- Sponsor Salary Restrictions - NIH, AGRQ, and SAMHSA
- Payroll and Labor Distribution Schedule for RF and SUNY
- SUNY IFR/Cost Sharing Appointment/Change Form
- SUNY IFR/Cost Sharing Appointment/Change Form Instructions

Oracle Work Instructions

- Enter an IFR or Cost Sharing Record
- Update an IFR or Cost Sharing Record
- Enter an Additional Assignment to a Person Record
- Enter a Labor Schedule for an IFR or Cost Sharing Participant
- Update a Labor Schedule for an IFR or Cost Sharing Participant
- Define Distribution Adjustments

Change History

- **June 14, 2005** - Redirect "IFR/CS Calculation of Award Charges Worksheet" link to current file.
- **November 26, 2004** - Updated links to payroll and LD schedule.
- **May 18, 2004** - Added a link to a new document, "IFR and Cost Sharing: Monthly Process for SUNY Payroll."
- **June 23, 2003** - Revised to update: the section "Terminating the IFR/CS Record" was updated to eliminate the requirement to date track to the day after the IFR/CS appointment ends and end date the SUNY earnings element and the section "LD Record" was updated to clarify instructions on what to enter for academic

appointments that end in mid-month.

- **March 24, 2003** - Updated to incorporate cost sharing and provide additional information on adjustments.
- **May 29, 2002** - New document.