Table of Contents

QUICK TIP — For easier navigation of this reference guide, click on a section within the Table of Contents.

LEARN MORE — See the *Accounting Basics* course and *Accounting Basics Key Terms* supplemental guide on the Financial Services Training site for accounting terminology.

Management Reports are a collection of financial reports that provide both a summary and detailed information for a specific Activity, Project, Fund, or Org for a specified period of time.

LEARN MORE See the *Introduction to Management Reports* course on the Financial Services Training site for more information about each management report.

Management Report Types

Report Name	Description	Activity/Project
Summary of Revenue & Expense	Shows the revenue, expenses, encumbrances, and/or transfers for the fiscal year for the Activity through the end of the month specified.	Available for Activities, Orgs and Plant Funds only
Revenue & Expense by Budget Category	Shows the revenue, expenses, encumbrances, and/or transfers by Budget Category for the beginning of the Project through the end of month specified.	Available for Projects only
Balance Sheet	Shows the total assets, liabilities, and fund balance as of the end of the month specified.	Available for Activities, Orgs and Projects
Journal Detail	Shows all journals posted for the Accounting Period specified for the month specified.	Available for Activities, Orgs and Projects
Encumbrance Report	Shows the status of all open encumbrances as of the current date and is only available for the current month that it is open.	Available for Activities and Projects
Monthly Budget Variance Report	Shows budget, actual revenue and expense, and the budget variance for both the current month and fiscal year-to-date.	Available for Activities and Orgs in BU 02 only
Funds Available	Shows the cash available for an Activity as of the current month, or the date the report is run.	Available for Activities in BU 01 only
Payroll Earnings, Benefits, and Taxes (Monthly and FYTD)	Shows employee earnings, benefits, and taxes by month or fiscal year-to-date.	Available for Activities and Projects
Payroll Encumbrance Summary	Shows all employees being paid from the Activity/Project.	Available for Activities and Projects

QUICK TIP Access to the payroll-related reports requires additional security rights. To gain access, complete this Security Authorization form.

Additionally, other department representatives/delegates can request access to managements reports for specific Activities/Projects with this Security Authorization form.

Sections of a Management Report (Activities and Projects)

A **Criteria Frame:** This section is the same for all reports types. Use buttons and drop downs in this section to update report criteria and navigate between reports. See next page for a description of each field located in this section.

B **Criteria Header:** This section includes information about the Activity/Project. See next page for a description of each field located in this section.

C **Report Section:** This section displays the requested report information and will update depending on the report that's selected in the *Report* drop down.

D **Comments and Cognizant Accountant:** Some Activities/Projects may have a Comments section, which includes relevant information about the Activity/Project. All reports include contact information for the cognizant accountant, which is the individual in Financial Services that can answer questions about information found in the report.

LEARN MORE
See the *Accessing Management Reports for Activities and Projects* video on the [Financial Services Training site](#) for steps to access the Management Report application and enter report criteria for Activities and Projects.

QUICK TIP
Red hyperlinks located in the Criteria Frame and Criteria Header will open a new window to provide additional info pertinent to the data selected (e.g., clicking on the word "Activity" will open the *Activity Lookup*.

Blue hyperlinks located in the Report section can be clicked to see additional details about the transaction. Depending on the link, a different report may open.

Sections of a Management Report (Activities and Projects) Continued

Criteria Frame

A **"EOR" button:** when clicked, this opens the Evidence of Review (EOR) application for the Activity/Project.

B **"Criteria Page" hyperlink:** when clicked, this takes you back to Criteria Page.

C **Activity/Project number:** lists the current Activity/Project number. You can change the Activity/Project number and click the "Run" button to update the report for the new Activity/Project.

D **Acctg Per:** the accounting period (month and year) that was selected on the Criteria Page. The accounting period can be changed from here by using the arrows or the drop downs. Click "Run" button to update the date.

> **QUICK TIP** — The current accounting period is the default. Note that after a new accounting period begins, there is a transition period (approx. 1 week) that the default will be the previous accounting month. Always double check the month and year of the accounting period to ensure the management report matches the desired month and year of the report.

E **"Report" drop down:** lists the current report and can be used to navigate between reports. Click "Run" button to update the report type.

F **"Run" button:** when updating report criteria, such as Activity/Project number, accounting period, or report type, click this button to run a new report with the updated criteria.

G **Download to Excel button:** when clicked, the report will be downloaded to an Excel format. This option may be helpful if further manipulation of the report data is needed.

H **"PDF" button:** when clicked, a new window will open to select Activities/Projects you have access to view. When the "Run Reports" button is clicked, a PDF of the Balance Sheet, Journal Detail, and Summary of Revenue and Expense/Summary of Revenue and Expense by Budget Category for the selected Activity/Project will be emailed to you.

I **Question mark:** click to see additional information about management reports.

J **User name:** first and last name of the current user logged in.

K **"Logout" button:** click here to log out.

Sections of a Management Report (Activities and Projects) Continued

Criteria Header (for Activities and Projects)

A   **Number and Name:** Activity/Project number and the corresponding Activity/Project name.

B   **Report name and date:** name of the current report and the last day of the selected Accounting Period.

C   **Business Unit, Orgid, Fund:** Business Unit, OrgID, and Fund for the Activity/Project.

D   **Responsible Person:** Account Executive (AE)/Principal Investigator (PI) for the Activity/Project. Click on the name to view a list of other Activities/Projects that this person is involved with.

E   **"EOR-AE" button:** when clicked, a new tab opens the Evidence of Review page for all of the Responsible Person's Activities/Projects.

F   **EOR Status:** indicates whether the Evidence of Review has been completed for the month. If completed, it will say "Electronically Reviewed". Otherwise, the status will be blank.

G   **Run Date:** date and time the report was ran.

Criteria Header (for Activities only)

H   **Status:** indicates whether the Activity is *Active* or *Inactive*.

Criteria Header (for Projects only)

H   **Awd Proposal ID:** when clicked, the *Project Lookup* will open. It will show all Projects under the Proposal ID.

I   **Project Type:** indicates the type of Project. There are two common types: *Cost Reimbursable* and *Fixed Price*.

     Cost Reimbursable: we are awarded a budget and we spend against that budget. *We can only bill for actual costs posted to the budget.

     Fixed Price: there are two types, those on a payment schedule and those that are patient-milestone. For those that are on a payment schedule, we will get the full budget. For those that are patient-milestone based, we will be reimbursed for the number of patients that participated.

Sections of a Management Report (Activities and Projects) Continued

Criteria Header (for Projects only)

H **Awd Proposal ID:** when clicked, the *Project Lookup* will open. It will show all Projects under the Proposal ID.

I **Project Type:** indicates the type of Project. There are two common types: *Cost Reimbursable* and *Fixed Price*.

> **Cost Reimbursable:** we are awarded a budget and we spend against that budget. *We can only bill for actual costs posted to the budget.

> **Fixed Price:** there are two types, those on a payment schedule and those that are patient-milestone. For those that are on a payment schedule, we will get the full budget. For those that are patient-milestone based, we will be reimbursed for the number of patients that participated.

J **Status:** indicates status of Project. The possible statues include:

> **Prior to Open:** Project has been set up; salary encumbrances and budgets can be created.

> **Open:** Project Chartfield is active; all financial transactions can be executed on the project.

> **Hold:** No spending on Project (very limited use).

> **Ended:** Limited spending (e.g., no new encumbrances or P-Card reallocations). Projects are systematically closed on the Project *End Date*.

> **Closed:** Cuts off spending as of closed date.

> **Final:** Project closed; Chartfield is inactive.

K **Begin Date and End Date:** dates of when funding period starts and ends.

L **Agency Name and Award Nbr:** agency providing the funding and their award number.

M **F&A Rate and F&A Base:** F&A, short for facilities and administrative, are indirect costs, sometimes referred to as "overhead" costs. The F&A Base describes the method of how the F&A rate (percentage) is calculated.

> **QUICK TIP** MTDC – Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of $25,000.

> **QUICK TIP** Always double check that the F&A listed on the management report matches what was provided by the funding agency.

Summary of Revenue & Expense (Activities)

The Summary of Revenue and Expense report shows the revenue, expenses, encumbrances, and/or transfers for the fiscal year through the end of the month specified. Additionally, other management reports can be accessed by clicking on the various blue hyperlinks.

Report Columns:

A   **Account:** account numbers that separate the types of revenues and expenses that have a similar purpose. *To see a list of all account codes, select the red "Account" hyperlink.*

B   **Description:** generally, provides the purpose of the Account number.

C   **Budget:** total current budget, which includes the original budget and any revisions to the budget during the year. *NOTE: depending on the department, the budget may be dispersed over the fiscal year, such as monthly or quarterly, or as expenses are incurred.*

D   **Month Rev/Exp (Month Revenue & Expenses):** total revenue, expenses, and/or transfers for the Accounting Period specified. Clicking on a hyperlink within this column will open up the Journal Detail for the account, allowing you to view additional information.

> **QUICK TIP** — There may be a discrepancy between expenses on the *Journal Detail* report and those on the *Summary of Revenue and Expense* report because the *Journal Detail* processes a day before the *Summary of Revenue and Expense.*

E   **FYTD Rev/Exp (Fiscal Year Revenue & Expenses):** total revenue, expenses, and/or transfers for the fiscal year of the Accounting Period specified.

F   **Encumbered:** remaining balance of encumbrances, such as purchase orders or payroll, as of the Accounting Period specified. This may include current encumbrances. Clicking on a hyperlink within this column will provide more information.

G   **Budget Balance:** balance of the *Budget* minus the *FYTD Rev/Exp* and *Encumbered* amounts. For Orgs, this is the balance of Budget minus FYTD Rev/Exp.

Report Rows:

May include totals for **Revenue**, **Transfers In**, **Personal Services**, **Non-personal Services**, **Expenses, and Net Revenue, Expenses, & Transfers.**

Revenue & Expense by Budget Category (Projects)

The Revenue and Expense by Budget Category report shows the revenue, expenses, encumbrances, and/or transfers by Budget Category for the beginning of the Project through the end of month selected in the Accounting Period. Additionally, other management reports can be accessed by clicking on various blue hyperlinks.

Report Columns:

A **Account:** account numbers that separate the types of revenues and expenses that have a similar purpose. *To see a list of all account codes, select the red "Account" hyperlink.*

> 💡 **QUICK TIP** If an Account number appears with a "B" at the end, you can click on the hyperlink to open a table of all Budget Categories, which includes a roll up of all Accounts within the Budget Category. Accounts that end with a "B" aren't expenditures and won't have transactions.

B **Description:** generally, provides the purpose of the Account number.

C **Budget:** total current budget, which includes the original budget and any revisions to the budget during the year. *NOTE: depending on the department, the budget may be dispersed over the fiscal year, such as monthly or quarterly, or as expenses are incurred.*

D **Month Rev/Exp (Month Revenue & Expenses):** total revenue, expenses, and/or transfers for the Accounting Period specified. Clicking on a hyperlink within this column will open up the Journal Detail for the account, allowing you to view additional information.

> 💡 **QUICK TIP** There may be a discrepancy between expenses on the *Journal Detail* report and those on the *Revenue and Expense by Budget Category* report because the *Journal Detail* processes a day before the *Revenue and Expense by Budget Category*.

E **FYTD Rev/Exp (Fiscal Year Revenue & Expenses):** total revenue, expenses, and/or transfers for the fiscal year of the Accounting Period specified.

Continued on next page

Revenue & Expense by Budget Category (Projects) Continued

Report Columns and Over/Under Committed or Over/Under Spent Section:

F **PTD Rev/Exp (Project to Date Revenue and Expenses):** total revenue, expenses, and/or transfers since the Project start date (Begin Date) through the Accounting Period specified.

> **QUICK TIP** Clicking on hyperlinks located in either the *FYTD Rev/Exp* or *PTD Rev/Exp* column will open up the Journal Detail search criteria window with information pertaining to the link automatically filled in. By clicking "Run Report", you will view a report that shows all journal lines for that Chartfield string for the accounting periods specified. Exit the window to return to the Revenue & Expense by Budget Category report.

G **Encumbered:** remaining balance of encumbrances, such as purchase orders or payroll, as of the Accounting Period specified. This may include current encumbrances. Clicking on a hyperlink within this column will provide more information.

H **Budget Balance:** balance of the *Budget* minus the *FYTD Rev/Exp* and *Encumbered* amounts.

> **QUICK TIP** When determining your unobligated balance, look at the Total Direct Expenses, Transfers Out, F&A amount in the bottom right-hand corner to factor in F&A costs. If you have any questions about this, contact the cognizant accountant listed at the bottom of the report.

I **Over/Under Committed or Over/Under Spent section:** for Cost-Reimbursable projects, text will be visible if the specific Project is either over committed/over spent or under committed/ under spent.

> **QUICK TIP** If over committed or over spent, review the Personal Services and Non-Personal Services categories in more detail to determine the reason for the overages. If the project is Fixed Price, there won't be an alert if a project is over committed or over spent. For Fixed Price, compare actual cash received to expenses NOT budget to expenses.

Report Rows:

May include totals for **Revenue**, **Transfers In**, **Revenue and Transfers In**, **Personal Services**, **Direct Expenses**, **Transfers Out**, and **Direct Expenses, Transfers Out, and F&A**

Balance Sheet (Activities)

The purpose of the Balance Sheet is to make sure the total assets equal the total liabilities and fund balance.

Report Columns:

A   **Account:** account numbers that separate the types of balance sheet accounts. *To see a list of all account codes, select the red "Account" hyperlink.*

B   **Description:** generally, provides the purpose of the Account number.

> **KEY TERM**
>
> A common description on the Balance Sheet is "Claim on Cash". "Claim on Cash" is the university's actual cash that has been allocated to the Activity or Project. If there are no other assets or liabilities, Claim on Cash equals the Fund Balance.

C   **Beginning Balance:** balance as of the beginning of the Accounting Period specified.

D   **Changes:** total changes for the Accounting Period specified. If you click on a blue hyperlink in this column, you can click on "run" to see the Journal Detail report to view more information about the account specified.

E   **Ending Balance:** balance as of the end of the Accounting Period specified.

Balance Sheet (Projects)

The purpose of the Balance sheet is to understand a Project's cash position.

Report Columns:

A **Account:** account numbers that separate the types of balance sheet accounts that have a similar purpose. *To see a list of all account codes, select the red "Account" hyperlink.*

B **Description:** generally, provides the purpose of the Account number.

KEY TERM A common description on the Balance Sheet is "Claim on Cash". "Claim on Cash" is the university's actual cash that has been allocated to the Activity or Project. If there are no other assets or liabilities, Claim on Cash equals the Fund Balance.

LEARN MORE You will notice other Account numbers listed, such as *C&G Accts Rec - Billed* and *C&G Accts Rec -Unbilled*. See the Grants and Contracts web page for more details about how those are calculated.

C **Beginning Balance:** balance as of the beginning of the Accounting Period specified.

D **Changes:** total changes for the Accounting Period specified. If you click on a blue hyperlink in this column, you can click on "run" to see the Journal Detail report to view more information about the account specified.

E **Ending Balance:** balance as of the end of the Accounting Period specified.

QUICK TIP Note that the Accounting Period for Projects must be closed and all items listed in the *Ending Balance* column must equal zero before a Project can be finalized.

Journal Detail (Activities and Projects)

The Journal Detail report shows all journals posted for the Accounting Period specified.

Navigation to this report can be done multiple ways through Management Reports:

1. Through the Summary of Revenue and Expense (Activities) or Revenue and Expense by Budget Category (Projects) report by clicking on any blue hyperlinked expense in the *Month Rev/Exp* column
2. Through the Balance Sheet by clicking on a blue hyperlinked amount in the *Changes* column
3. By selecting the "Journal Detail" from the *Report* drop-down within a management report
4. By selecting the "Journal Detail" from the Criteria Page

Report Columns and Hyperlinks:

A　**Account:** account numbers that separate the types of revenue and expenses that have a similar purpose. *To see a list of all account codes, select the red "Account" hyperlink.*

B　**Journal ID Red Header:** clicking on the word "Journal ID" will open a Journal ID Reference page. Note that you can click on any of the red hyperlinked headers to open a new window to provide additional info pertinent to the data selected.

C　**Journal ID Blue Hyperlink:** click on the blue Journal ID hyperlink to view more information about the journal. A new window will appear with auto filled criteria. Click "Run" to see all the lines for the journal.

D　**Line Reference Links:** if the value is either a voucher or a purchase order, clicking on the link will take you to either the *Voucher Summary Information* or *Purchase Order Information Detail* page within *Voucher Lookup* or *PO Lookup*, respectively.

E　**View Doc:** if support documentation has been scanned, an icon (most commonly a spyglass or UShop icon) will appear on the journal line. If the document is not available, a form appears on the "Document Not Found" screen that will submit that information to the Accounts Payable team.

F　**Src:** source of the document. Hover over the green hyperlink to see the origin of the document. Click on the red column title to see a list of all sources.

Encumbrance Report (Activities and Projects)

The Encumbrance Report shows the status of all open encumbrances as of the current date and is only available for the current month that it is open.

Navigation to this report can be done multiple ways through Management Reports:

1. Through the Summary of Revenue and Expense (Activities) or Revenue and Expense by Budget Category (Projects) report by clicking on any blue hyperlinked expense in the *Encumbered* column. ***Note that this method will only show expenses with pending purchase orders and does not include payroll encumbered expenses.**
2. By selecting the "Encumbrance Report" from the *Report* drop-down within a management report
3. By selecting the "Encumbrance Report" from the Criteria Page

Report Columns and Hyperlinks:

A **Account:** account code of the encumbrance. ***To see a list of all account codes, select the red "Account" hyperlink.***

B **Date Created:** month and year that the encumbrance was created.

C **Date Updated:** month and year that the encumbrances was last updated.

D **Reference:** provides a link to Non-personal Service purchase orders. Clicking on a reference link will take open the *Purchase Order Information Detail* page within the *PO Lookup*.

E **Org ID:** organization of the encumbrance. Click on the red header link to view the *Org ID Lookup*.

F **Transaction Description:** provides a brief description of the transaction.

G **Original (Encumbrance Amount):** original amount of the encumbrance.

H **Current (Encumbrance Amount):** current amount of encumbrance based as of the date the report was ran.

I **Close Date/Action:** provides blue hyperlinks to submit requests to close purchase orders. It also provides red alerts of the current status of that line. See next page for a list of possible hyperlinks/ alerts.

Encumbrance Report (Activities and Projects) Continued

List of possible hyperlinks/alerts in *Close Date/Action* field:

1 **Close PO Hyperlink:** clicking this link will confirm and submit your request to close the corresponding purchase order.

2 **Close PO in Progress Hyperlink:** clicking this link will display who requested the purchase order closure and allow you to cancel the purchase order closure request.

> **QUICK TIP**
>
> **Caution should be exercised when closing a purchase order from the Encumbrance Report.**
> - Once a purchase order has been requested to be closed; only a brief period is available to request the closure to be canceled.
> - Once a purchase order is closed, it cannot be re-opened.
> - If a purchase order is closed prematurely and an invoice is received against it, it is a cumbersome process to fix it.

3 **Close PO Pending Alert:** shows that the corresponding purchase order has been approved for closure during the next closure process.

4 **PO has Active Vouchers Alert:** shows that the corresponding purchase order cannot currently be closed due to pending payments. Questions referencing Scholarship & Fellowship purchase orders should be directed to Grants & Contracts Accounting. Payment questions referencing other purchase orders should be directed to Accounts Payable.

5 **PO on Hold Alert:** shows that the corresponding purchase order cannot currently be closed due to being on hold. Questions referencing Scholarship & Fellowship purchase orders should be directed to Grants & Contracts Accounting. Questions referencing other general purchase orders should be directed to Purchasing.

Monthly Budget Variance Report (Activities)

The Monthly Variance Report shows the budget, actual revenue and expense, and the budget variance for both the current month and fiscal year-to-date.

Report Columns:

A **Account:** account numbers that separate the types of revenues and expenses that have a similar purpose. ***To see a list of all account codes, select the red "Account" hyperlink.***

B **Description:** generally, provides the purpose of the Account number.

C **Current Month Budget:** budget for the Accounting Period specified.

D **Current Month Rev/Exp:** total revenue, expenses, and/or transfers for the Accounting Period specified. Clicking on a hyperlink within this column will open up the Journal Detail for the account, allowing you to view additional information.

E **Current Month Variance:** total of *Current Month Budget* minus *Current Month Rev/Exp*.

F **Fiscal Year to Date Budget:** budget for the fiscal year date.

G **Fiscal Year to Date Rev/Exp:** total revenue, expenses, and/or transfers for the fiscal year of the Accounting Period specified. Clicking on a hyperlink within this column will open up the Journal Detail for the account, allowing you to view additional information.

H **Fiscal Year to Date Variance:** total of *Fiscal Year to Date Budget* minus *Fiscal Year to Date Rev/Exp*.

I **FY Total Budget:** total budget for the fiscal year.

Funds Available (Activities)

The Funds Available Report indicates the cash available for an Activity for the current month the report is run.

Report Columns:

A **Description:** description of the type of funds.

B **Beg Balance (Fiscal Year):** beginning balance.

C **Changes (Fiscal Year):** changes to the balance in the fiscal year.

D **Month Balance:** shows how much cash is available to spend as of the date the report is ran.

QUICK TIP To the right of the *Month Balance* column, there is either a smiley face or a frowny face. A smiley face means that there is a positive cash balance. A frowny face indicates a negative cash balance.

Payroll Earnings, Benefits, and Taxes (Activities and Projects)

The Payroll Earnings, Benefits, and Taxes (EBT) report hows employee earnings, benefits, and taxes by month or fiscal year-to-date. The image below is for the monthly report.

Report Columns:

A   **Pay Period (for monthly view only):** indicates the pay period.

B   **Account:** account code of the salary, benefit, or encumbrance expense. ***To see a list of all account codes, select the red "Account" hyperlink.***

C   **Account Code:** full chartfield string.

D   **Name:** employee being paid from the Activity/Project.

E   **Emplid:** Employee ID of employee being paid from the Activity/Project.

F   **#:** number of Activities/Projects the employee is paid from.

G   **Type:** salary or fringe benefits.

H   **Amount:** salary, encumbrance, or benefit amount.

I   **Realloc #:** can hover over green hyperlinked numbers to view additional information.

> **QUICK TIP**
>
> For exempt employees, any ongoing, significant changes between actual effort and the effort paid through salaries should be corrected as soon as possible, as follows:
> - Planned or future payroll effort distributions - see the payroll reporter in your department.
> - Payroll posted on the management reports in the current quarter - consult with your department administrator and they can submit corrections using the Effort Distribution Report (EDR).
> - Errors identified on the quarterly electronic Personal Activity Reporting (e-PAR) - make the changes on the e-PAR itself, which are then certified for correctness.
> - Errors identified after effort has been certified on the e-PAR or in Kronos - a Cost transfer is required, see your department administrator for help with this process.

Continued on next page

Payroll Encumbrance Summary (Activities and Projects)

The Payroll Encumbrance Summary shows encumbrances (Accounts 50000-58999) as of the current date. The report reflects encumbrances that are calculated daily.

Navigation to this report can be done multiple ways through Management Reports:

1. Through the Summary of Revenue and Expense (Activities) or Revenue and Expense by Budget Category (Projects) report by clicking on a blue hyperlinked *Personal Services* amount in the *Encumbered* column.
2. Through the Encumbrance Report by clicking on a hyperlinked amount in the *Encumbrance Amounts/ Current* column.

Report Columns:

A — **D column:** clicking on this hyperlink opens the *Employee Distributions* page.

B — **Account:** account code of the encumbrance. ***To see a list of all account codes, select the red "Account" hyperlink.***

C — **Name:** name of employee being paid from the Activity/Project.

D — **Emplid:** Employee ID of employee being paid from the Activity/Project.

E — **ER #:** Employee Record Number

F — **Occur Code:** provides a brief description of the transaction.

G — **Calc Begin:** start of the pay period or date within the pay period that the distribution and encumbrance is for.

H — **Calc Begin:** uses the payroll distribution to determine the projected end date, typically the end of a fiscal year, for the Activity/Project.

QUICK TIP — The calculation considers the current pay period, distribution dates, and job effective dates. There is a transition time during the first few days of a pay period when the encumbrances will reflect the previous pay period until payroll is processed.

Continued on next page

Payroll Encumbrance Summary (Activities and Projects) Continued

Report Columns and Buttons:

I   **Fiscal Year:** Activities/Projects are reflected for future fiscal years if the distribution has been set up, where applicable.

J   **Dist:** distribution factor, which is the percentage of an employee's paycheck that is being allocated to the Activity/Project. For example, 0.5 means that 50% of that employee's paycheck is being allocated to the Activity/Project.

K   **Salary Encumbrance:** shows how much an employee will be paid based off the payroll allocation.

L   **Benefit Encumbrance:** this rate is calculated daily and is the employee benefit rate multiplied by the salary encumbrance.

M   **"Expand/Collapse" button:** click to reveal/hide additional columns. See next page for the additional columns.

N   **"To Excel" button:** download report (main and expanded columns) to an Excel spreadsheet.

O   **"Demo" button:** use to hide sensitive information. All hourly rates are changed to $5.00, all annual rates are $5,000 and all remaining encumbrances are $20,000.

> **Quick Tip**
>
> **Equations to calculate the encumbrance:**
> - For Annual Salary: distribution factor * (comp rate * 1/24) * number of pay periods left
>   When a distribution date does NOT begin or end on the boundaries of a pay period, the following calculation is used for that pay period: distribution factor *((comp rate * 1/24) * (number of work days in partial pay period/total number of work days in pay period))
> - For Hourly encumbrance: distribution factor * comp rate * (standard hours/5) * number of work days
>   Standard hours is equivalent to FTE * 40.

Continued on next page

Payroll Encumbrance Summary (Activities and Projects) Continued

Report Columns and Buttons:

P **Comp Rate:** shows the total salary of the employee.

Q **Benefit Rate:** this rate is calculated once per pay period and is the sum of the benefits and taxes, divided by the sum of earnings.

> **QUICK TIP**
>
> The Benefit Rate looks at the most recent on-cycle pay check within 90 days. For employees not paid within the last 90 days, the Employee Benefit Rate will be zero. Any employees with a rate higher than 200% will be capped at 200%.
> - Calculated once a pay period = (sum of benefits and taxes / sum of earnings)
> - Benefits and taxes exclusions: supplemental retirement (MPP and 403EXE)
> - Gross pay exclusions: cell phone allowance (CPA)
> - Benefit Encumbrance calculation (calculated daily) = (Employee Benefit Rate * Salary Encumbrance)
> - Benefit encumbrances are not posted to the General Ledger for Fund 1001. All other benefit encumbrances will be posted to Account 59000

R **FTE:** Full-time Equivalent Percentage. 1.00 FTE = 100% (or a typical 40 hour week); .75 FTE = 75% (or a typical 30 hour week); etc.

S **Pay Group:** provides if an employee is exempt (EXE) or hourly/non-exempt (HRL).

T **Dist Begins and Dist End:** show when an employee's effort is set to begin and end charging against the Activity/Project.

U **Pay Status:** only paid statuses are encumbered: A (Active), P (Leave with Pay), and Q (Retired with Pay).

> **QUICK TIP**
>
> The encumbrance amounts in the Summary of Revenue and Expense (Activities) or Revenue and Expense by Budget Category (Projects) report and the Encumbrance Report may reflect a lag time, but the encumbrance amounts in the Payroll Encumbrance Summary are the most up-to-date because of the daily calculation