

Income Fund Reimbursable Salary Offset

Instructions for Completion and
Submission of an IFR Form

Research Foundation of SUNY

Stony Brook University

Office of Grants Management July 12, 2005

What Is An IFR?

- An IFR is an Income Fund Reimbursable transaction that reimburses SUNY for direct salary and fringe benefit charges related to SUNY employees working on RF administered grants*.
- These reimbursements are encumbered on the Research grant and credited to the department's salary IFR account monthly.

– Source: www.rfsuny.org/epss

Timeliness Form Submission

- IFR Forms must be submitted in a timely manner in order to comply with Federal Guidelines set forth in OMB Circular A-21 and the Cost Accounting Standards.
- Forms that are received in the Office of Grants Management older than one reporting period not having a justification will delay the processing of the approval of the IFR transaction.

Field #1 – Activity Type

Select One

- **New IFR Appointment**
 - ✓ New date range for project
 - ✓ New SUNY Employee
 - ✓ Project Director who has never before had a salary offset
- **Adjust Existing IFR**
 - ✓ Change in Salary
 - ✓ Increase or decrease in percentage of effort
 - ✓ Change in the end date, NOT an extension
 - ❖ IFR Termination is used to negate existing IFR activity for this person OR if there is a change in the IFR start date. Submit a termination as well as a new IFR form.

Field #2 – Employee Type

- Regular

- ✓ SUNY Employee

- Fellow

- ✓ Not an Employee. Typically, this is an individual paid a stipend.

Field #3 – SUNY Payroll Title

- The SUNY Job Title of the employee
- A Fellow is NOT a SUNY Employee but the SUNY job title, i.e., Post-Doc, Faculty, Undergrad or Grad

Field #4 – People Data

- Last Name
- First Name
- Middle Initial
- Dr., Mr., Ms., Mrs.
- Male or Female
- Social Security Number
- Birth Date

Field #5 – Complete This Section Only If Adjusting Existing IFR

- Check the appropriate box
 - Salary Change
 - Effort Change
 - Increase or Decrease in Percentage of Effort
 - Time Period Change
 - Change in Start or End Date
 - Provide an explanation for the change to the existing IFR

Field #6 – Entry Values

- Annual Salary
- Annual Salary = SUNY Salary + CPMP component
- ✓ Annual salary must always be completed.
- ✓ NIH Salary Cap (if applicable) should be reflected in the NIH Salary Cap field. Cap information can be accessed at:
 - ✓ grants2.nih.gov/grants/policy/salcap_summary.htm
- Appointment Type
- ✓ Academic Year – Academic Year as established by the Provost's Office, generally August-May (9 months)
- ✓ Calendar Year – A 12 month appointment

Field #6 – Entry Values (continued)

- **Salary Amount to be Reimbursed**

- ✓ The salary charged to the grant and reimbursed to SUNY (this number is calculated using the SUNY employee's daily pay rate, number of work days in the period and the percentage of effort (time spent) on the research project)

- **Fringe Benefits**

- ✓ Prevailing IFR Fringe Benefit Rate (changes each July 1)

- **Total**

- ✓ The **total amount reimbursed to SUNY:
**Salary + Fringe Benefits = Total

Field #7 – Schedule Lines

- Complete Project, Task, Award, Organization information
- IFR Start Date
- IFR End Date
 - Must be within the active dates of the award, project and task
- % Effort
 - ✓ The amount of time spent only on this project for the dates indicated
 - ✓ During any given time period, the total percentage of reimbursed effort (IFR reimbursement) AND cost shared effort cannot exceed 100%, which represents the individual's total effort.
- SUNY IFR Account Number
 - ✓ The Department's IFR Salary Offset Account which will be credited. This number is verified by the VP Coordinator.

Field #8 - Approvals

- Requires Dated Signatures
 - ✓ The Principal Investigator
 - ✓ The Chair or Chair's Designee
 - ✓ Dean's Office

Effort Reporting

- OMB circular A-21 requires educational institutions to document the distribution of salaries and wages paid to employees performing services on federal, federal flow-through and cost share awards.
- An Effort Report (also known as a Salary Distribution Report) summarizes a person's distribution of effort for services on a particular Research project, task and award for a specific time period.
- Effort Reports keep track and report all amounts paid and/or cost shared to the Research Foundation (RF) and State University of New York (SUNY) employees for services rendered on federal and federal flow-through sponsored programs. It is an "after the fact" system, which summarizes a person's distribution of charges for services on a particular project(s), task(s) and award(s) for a specific time period, which the employee must perform. Total distribution will always equal 100%.
- Effort reports are printed out by assignment numbers and forwarded to the appropriate department for certification.

– **SUNY EMPLOYEE**

Cost Sharing = 10%

IFR Appt = 20%

OIA = 70%

(other institutional activity)

RF EMPLOYEE

Pay = 100%

Effort Reporting (continued)

- Effort Reports are produced three times a year and universal reporting periods are used.
 - Fall: 9/1/-- to 12/31/--
 - Spring: 1/1/-- to 5/31/--
 - Summer: 6/1/-- to 8/31/--

Certifying The Effort Report

- ❑ **Effort Reports are hand-signed by either the Employee OR Principle Investigator OR the department's Administrator. Only one signature is required for certification.**
- ❑ **If there are changes, additions or deletions to the information on the Effort Report, the Certifier is required to update the form by writing in manually the correct changes that affect that particular reporting period.**
- ❑ **It is the department's responsibility to complete and submit IFR forms to OGM reflecting any changes made on the effort report, if they have not already done so. IFR Forms and Effort Reports must match.**
- ❑ **Retroactivity occurs when the IFR form is submitted to the Office of Grants Management and processed on an "after the fact" basis.**
- ❑ **The Office of Grants Management obtains a copy of the Effort Report for the retroactive period(s) to confirm certification of effort. If the grant is not already indicated on the Effort Report, a retroactive IFR will require extensive written justification.**

For Grants Management Only

- Upon receipt of the completed IFR Form, the Office of Grants Management will:
 - Ensure IFR Form contains complete information.
 - (NIH salary cap verified at this time, if applicable. Make sure the salary cap used is the one in effect during the IFR time period.
 - Verify the individual is a calendar or academic year employee
 - Ensure that sufficient funds are available from the sponsored award
 - Ensure that the percentage of effort reflected is reasonable and allowable on the award
 - Ensure that the IFR time period is within the active dates of the PTA and award is not “on hold”.
 - Use IFR Calculation Worksheet to determine the amount of salary and fringe benefits to be deducted from the award and attach printouts of the worksheet to the IFR form. Inform the Principle Investigator of any variances in salary or fringe benefit totals. The calculation worksheet can be found on the “K” Drive.
 - Print and attach a copy of the person’s Labor Distribution to ensure percent totals are reasonable and do not exceed 100%. Write the Assignment Number in the upper right hand corner of the IFR form.
 - Obtain a written justification from the department explaining the reason for late form submission, if applicable.
 - Grants Specialist will request a copy of the Effort Report(s) from Accounting when approving a form involving retroactivity.

Resource List

- www.rfsuny.org/epss
- Grants2.nih.gov/grants/policy/salcap_summary.htm
- www.stonybrook.edu/research
- <http://naples.cc.stonybrook.edu/Admin/HRSForms.nsf>
- Feel free to contact your Grants Specialist for information about completing the IFR form and the Accounting Office for information about Effort Reports.