FISCAL MEMORANDUM 95-01

TO: Administration
Communications
Divisions/Centers

SUBJECT: Contract Research General Ledger Account Number Changes

In FY 94, each sponsored research project (SL) was assigned to one of the following General Ledger (GL) accounts:

040100 Contract Research
040200 Regional Transportation Center
040300 Center for Aggregates Research
040400 IVHS Center for Excellence

Placing each center into a separate GL account was done initially to simplify certain reporting requirements. In practice, it has led to a significant increase in the amount of salary distribution sheets and Form 500's.

For FY 95, I am pleased to report that all contract research projects (SL's) have been assigned to General Ledger Account 040100. Although GL accounts 040200, 040300 and 040400 have been eliminated, the individual SL account numbers have not been changed.

These modifications will impact the monthly payroll process as follows:

Reduce the number of salary distribution sheets (F-3's) produced for each program involved in contract research. Previously if a program was conducting research within all of the above GL's, four separate reports were produced. With all research SL's combined into one account, each program will receive only one report which will reflect the total research effort for each individual.
Eliminate the use of the research rebillable SL accounts (491012, 491013 and 491014) as all contract research payroll expenditures will be directly charged to the appropriate SL account initially. Employee effort to be distributed between research and non-research GL accounts will continue to be assigned to the appropriate rebillable SL account. These transfers will appear in a subsequent month.

Reduce the number of salary transfers and expedite the processing time of the transfers that are required, resulting in more timely and accurate reporting for project managers.

I believe that you will find that the changes described above will lessen the amount of paperwork required for your projects. Should you encounter any reporting problems associated with these changes or if you have any questions, please contact Ms. Anna Jo Mitchell at 845-9854. Payroll questions should be directed to Mr. Wally Simpson at 845-9668.

Don Bugh
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