

## Appendix 4: Payroll Splits

MU Extension relies on multiple sources of funding and partnerships to ensure Missourians have access to University of Missouri-based knowledge and its research and evidence-based programs, publications, events and resources. Sources include Federal Smith Lever Capacity Funds, MU General Revenue Allocation, grants and contracts, sponsorships, cost recovery and fees and gifts. Therefore, the majority of MU Extension faculty and staff having multiple revenue sources funding their salary. It is important that employees understand how their payroll is split and the associated effort that is committed in order to ensure allowability when reporting to our federal, state, and University partners.

### What does the multiple lines of funding in MyHR and on my Effort Verification Report (EVR) mean?

When an employee goes into MyHR (<https://myhr.umsystem.edu>) to either complete a timesheet or enter leave time, they are able to see how their payroll is split out. Below is an example:

Funding Source(s) & Associated Chart Fields

JED Distribution	Combination Code	Description	Department	Project/Grant	Fund Code	Program Code
31%	E8272705000	GRANTS OUTREACH & EXT	E1401392	00029881	2100	E8006
10%	E8254705000	REG PROG	E1401491	00028393	0000	E8001
10%	E8010705000	COUNTY SERV & SUPPORT	E1401342	00	0615	E8003
49%	E8405705000	REG PROG	E1401491	00	2060	E8020

The project/grant and fund code columns are the key to interpreting how your payroll is split out:

Type	Project	Fund	*Note
Competitive Grant	More than 00	Between 2100-2299	Salary charged directly to a grant
Grant cost share	More than 00	Between 0000-0835 and 2000	Salary being used as cost share on a grant
MU General Revenue Allocation	00	0000	Primarily state appropriated dollars; portion used for federal capacity match
County Council	00	0615	Portion paid by County Councils
Spendable gifts	00	2000	Rarely used for payroll
Federal Capacity	00	2060	Smith Lever Capacity Funds

The program code column identifies additional information on the source or use of funds:

Program Code	Description	Option for grant cost share
E8000	Smith Lever Capacity Funds Match	No
E8001	Non Federal-Non Match	Yes, most often used
E8003	County Service & Support	No
E8004	Cost Recovery/Fees	Yes
E8006	Extension Grants & Contracts	No
E8010	Smith Lever 3D Funds (EFNEP & RREA)	No
E8020	Smith Lever Capacity Funds	No

Many more programs exist, such as for gift accounts or departmental-specific programs, but these represent the bulk of those used in Extension.