

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.