

## Tracking Release Time via eReports

### BACKGROUND

**Release Time:** Release time is typically associated with a grant or contract where an employee is “released” from regular duties to work on the sponsored grant or contract (aka. project) activities.

For OSUE this refers to the money saved because salary and benefits are being paid on a grant or contract.

Those saved dollars are released or saved in the fund that would have originally paid for them if there were not a grant or contract available. For county extension educators and academic faculty the release time money is sitting in state or federal funds.

Quarterly a budget is created in the release time fund **550052** which provides access to the unit’s portion (60%) of the saved salary and benefits for the previous quarter.

**example** \$2,000 of Susy Educators time is on a grant for 4/1/16-6/30/16

In July of 2016 \$1,200 will be added to her unit’s release time budget for use by the unit.

**Why is it not in my county fund?**

Educator salaries and benefits (S&B) are a partnership between State, Federal and County funding. The accounting for S&B occurs through the HR system and via a manual journal entry. The full S&B is charged to state and federal funds and then the cost share is journaled to the county funds. Example:

**Susy Educator June S&B Total: \$5,833**  
*via HR System*  
 State 530801 Debit: \$4,374.75  
 Federal 560808 Debit: \$1,458.25  
*via Journal Entry*  
 County Cost Share: \$2,416.67  
 State 530801 Credit: (\$2,416.67)

### TRACKING – CALCULATING HOW MUCH TO EXPECT

Access eReports: <https://ereports.osu.edu> and download the **40S-91** for the period in question. Search for your unit’s ORG number under the OSURF business unit. This shows the expenses that are being charged to the project.



**example**

Month Ending:		11/30/2015	
Org:	570 County	Project:	60050436 Northwest region SNAP Ed 15-2
Fund:	590000 OSURF Sponsored Programs		

  

Account/ Journal ID	Class	Src	Journal Line Description	Posted Date	Reference	User Defined	Current Rev/Exp
60033	12		Month Regular Faculty				
0004325483	JRNL	HR	Payroll Expense 30-NOV-15	11/22/2015	HRM	RT	699.00
			TOTAL 12 MONTH REGULAR FACULTY				699.00
60233	Bnft-12 Mo		Regular Faculty				
BNRF101265	JRNL	ALO	OSURF BENEFIT RATE 1	11/22/2015		RT	203.41
			TOTAL BNFT-12 MO REGULAR FACULTY				203.41

**Step 1: eReport 40S-91 - See the OSURF Section**

\$699.00+203.41 = \$902.41 total salary and benefits charged to the project in one month.

Counties get 60% of this returned to their release time fund 57 -550052.

\$541 expected monthly returns or \$1624 quarterly.

# OHIO STATE UNIVERSITY EXTENSION

## TRACKING – FINDING THE AVAILABLE FUNDS ON YOUR REPORTS

Access eReports: <https://ereports.osu.edu> and download the **7OS-90** for the quarter after the period you are researching. Search for your unit's ORG number under the UNIV business unit and find FUND **550052**. This shows the budget available for the unit and the expenses charged against it year to date (July – June).

The changes in the budget will occur quarterly and is a manual entry completed by Angie LeMaster. The Unit Director will receive an email from Angie each time she adds budget and this email will detail the source of the budget addition.

**example**

Account	Description	B U D G E T	Total Budget	Period	Year to Date
60000	Expense Budget Pool		5,890.00		
60055	Classified Regular>=50% CLASSIFIED REG SAL/HRLY>50%				0.01
	PERSONNEL				0.01
63401	Ohio Travel - Univ Employee			787.41	2,727.65
63405	Out of State - Univ Employee TRAVEL				491.80
	SUPPLIES & SERVICE			0.00	2,194.45
	TOTAL EXPENSE		5,890.00	2,297.54	5,219.46

**Step 2: eReport 7OS-90 - See the UNIV Section - look for fund 550052**

The Nov 2015 returns will be on the 7OS-90 budget report in January 2016 (and in an email from Angie LeMaster).

This amount will increase each time Angie enters your returns

This is what you have spent so far

Access eReports: <https://ereports.osu.edu> and download the **4OS-91** for the quarter after the period you are researching. Search for your unit's ORG number under the UNIV business unit and find FUND **550052**. This shows the expenses in a given month for the Chartfield and provides the detail for the totals you see on the 7OS-90 above.

**example**

Account/ Journal ID	Class	Src	Journal Line Description	Posted Date	Reference	User Defined	Research Project	The Period Column matches the 91 Detail	Current Rev/Exp
63401 Ohio Travel - Univ Employee									
INVOICE ID	INV DATE	VENDOR NAME		VCHR ID	VCHR T#/PR#	PO ID	REQ ID	VCHR AMOUNT	
AP04318480	JRNL	AP - Accrual		11/18/2015	ACCRUAL				515.99
PR2639883-1	11-17-15	Vendor names hidden for		16ER3FER	PR2639883			171.61	
T000378245-1	11-17-15	privacy on this training page.		16TV3EP7				344.38	
AP04319938	JRNL	AP - Accrual		11/19/2015	ACCRUAL				271.42
PR2643560-1	11-18-15			16ER3GPL				271.42	
		TOTAL OHIO TRAVEL - UNIV EMPLOYEE						0.00	787.41
63405 Out of State - Univ Employee									
INVOICE ID	INV DATE	VENDOR NAME		VCHR ID					
AP04334136	JRNL	AP - Accrual		11/30/2015	ACCRUAL				1,510.13
T000374372-2	11-27-15			16TV3P04				1,510.13	
		TOTAL OUT OF STATE - UNIV EMPLOYEE						0.00	1,510.13
		TOTAL TRAVEL						0.00	2,297.54
		ENDING BALANCE - TRANSFERS OUT						0.00	0.00
		TOTAL EXPENSE WITH TRANSFERS OUT						0.00	2,297.54

**Step 3: eReport 4OS-91 - See the UNIV Section - look for fund 550052**

This is where you see the expenses you have posted to the release time budget each month.

The Period Column matches the 91 Detail

## FREQUENTLY ASKED QUESTIONS

### How do I know where the budget totals came from?

The budget total on your 7OS-90 report is the sum of the following:

1. New release time earnings from the previous quarter: See the emails received by the Unit Director for details.
2. Carryforward budget from previous quarter: After you budget is established it will accumulate until the end of the fiscal year. Carryforward from previous years + Q1 additions + Q2 additions + Q3 additions + Q4 additions regardless of what you have spent.
3. In July of each fiscal year Angie will take the final budget from the previous fiscal year minus what was spent in that fiscal year to get your new starting balance. Also known as **carryforward from previous years**.

### What are we allowed to do with the money?

Although the savings is received because of the project it doesn't have to be spent on project related expenses. It is intended to help backfill for the person who is on the project. Most units share the savings as an office (ex. 20% is used for general office needs and 80% is used for the educators specific needs). Nearly anything allowable on university funds can be spent here.

### How do I keep track of who earned the money?

- Using the emails sent by Angie to the Unit Director you can determine the source of the funds.
- The Unit Director should then provide guidance on the planned user of those funds (ex. 20% Admin, 80% educator)
- Establish a specific User Defined value for each user of those funds and ensure they use that on every expense they have.
- Run annual Detail Activity eReports to pull activity by User Defined and establish ending balances.
- Much of this tracking will be done outside the financials system so do what works for you.

### How do I spend it?

When entering something into eTravel, eRequest or an HRAction Request reference your Org and Fund that appear on the 7OS-90 eReport. Usually Org 57xxx - Fund 550052

### Can I transfer the balance to a fund I use more frequently?

No, the source of the funding is state appropriations and we need to be able to report how the money was spent. Even though it doesn't have restrictions if we transfer money out we lose the ability to track and report what is needed.

### Can I transfer expenses I have in other funds to this fund to use it up?

Yes, you can submit an expense transfer form and reference past eTravel or eRequest transactions to charge the Release Time Fund. Payroll changes must be requested via an HR Action Request.

### What do we do if we can't trace back the history of the fund to know who earned it?

Ultimately the use of the funds is the determination of the unit director. They should consult with those who have had projects in the past in their unit and come up with a fair distribution of resources.

Questions? [Angie LeMaster](#)

