Effort Certification

January 2009
Agenda

- Effort Certification Definitions
- Effort Basics
- System Overview
- Internal Audit
- Updates
- NSF Audit
Definitions

- Effort Certification
- Institutional Base Salary
- Workload
- Collective Bargaining Agreement
- LAM
- Effort Administrator
- Revision
- Effort Period
Effort Certification

- The reporting and confirmation of one’s time spent conducting any university activity that typically is expressed as a percentage of the total institutional compensated based time (Institutional Based Salary (IBS))

1. Effort is proposed
2. Salary is charged
3. Effort is Certified
Institutional Base Salary

- Definition of Institutional Base Salary (IBS) at UD:
  - 9,10,11,12 month faculty, professionals, etc.
  - all pay associated with the contractual agreement
  - full base pay amount
  - administrative supplement
  - any summer months paid out as either summer research or as part of annual pay (as allowed in C&G funding—only 2 per NSF guidelines)

- What is NOT included?
  - winter teaching overload
  - Overtime/reg semester overload

  *Effort certification is based on IBS*
Workload

- Percent of time allocated to each of the functions performed by a faculty member:
  - Instruction
  - Service
  - Research
- Total cannot exceed 100%
- This workload assignment is re-evaluated annually (appraisal)
- Workload policies exist for all academic departments – faculty should be familiar with their workload assignment.
Faculty Union CBA

“12 credit contact hours or 18 teaching contact hours per week per semester constitutes a 100% workload for the semester for the academic year...

...3 credit–contact hours per week per semester constitutes a 25% workload for the semester for the academic year.”
Labor Allocation Module (LAM)

- Bolt On function in UD Financials (PS)
- Per pay distribution for any employee
- All Faculty, Professional and Salaried staff
- Graduate Students, Post Docs, optional
- No security
- Only percentages, no dollars
- Complex for multiple funding lines
- Various ranks of staff enter this data
- Huge impact on effort
Effort Administrator

- One per deptid (not department)
- Not always the LAM staffer
- Not always the Grants Administrator
- Receives all effort certifications at time of creation
- Must forward all certs to employee
- Can generate JVs
- Must approve all certs after the employee
Revision

- Effort Certification created subsequent to the original creation for a given period
- Research Office staff secured to this task
- Must be for an excellent programmatic reason
- May be for technical reason due to system error
- Cannot delete previously completed version
Effort Period

- Term used to define the 6 months of data
- Where xx is the Academic Year (08):
  - 9/1/xx – 2/28/xx = xx01
  - 3/1/xx – 8/31/xx = xx02
- Periods prior to 2005 are available for web form JV’s (not that they should be needed)
- Period reflected by current date is available on the web journal
- “Current Period” = period most recently released; that which we are currently certifying.
- “Previous Period” = any period before the “current period”
Effort Certification
Application & Data Sources
Effort Certification Application basics

- Home grown servlet using UD Financials data
- Built-in routing
- Create JV’s from within the servlet
- Organized by effort pd
  - Then by deptid
  - Then by category
- Research Office has wide range of permissions; limited number of staff can create new/revised effort certifications
- Employee view is different from Admin view
Where is the data coming from?

- Grants
  - [Project Team (Committed Effort %), Award (long title)]
- LAM via TRANS_DTL (payroll transactions)
- Web Forms (Journal Vouchers)

Effort Servlet
Key things to know

- Narrative view for employees
  - Rolls up by project and purpose
  - Long title matters

- Admin view
  - Rolls up by project, purpose and class
  - JV’s initiated here will ‘stamp’ the effort period

- Effort Admins WITH their own effort
  - Can toggle between employee and admin view
  - Can do their own JV’s
Journal Voucher

- Rules are in a tree in Financials
  - EFFORT_JRNL_ACCTS

- Requires EMPLID on all salary transactions in one node

- Requires EMPLID AND PERIOD on all salary transactions in one node where Project ID is also used
If an account is not included in these ranges, it will NOT show on the effort certification.
# Administrative View (top–$)

## Effort Certification
University of Delaware

### Administrator Details Current Period by Employee
- **Employee Name:**
- **Employee Dept.:**
- **Personnel Category PROF - Professional, Full Time**
- **Effort Period:** 09/01/2007 - 02/29/2008
- **Date Created:** 03/15/2008
- **Status:** In progress

### Activity by Dollars

#### Sponsored Activity (^
- **Purpose:**
- **Purpose Description:**
- **Account:**
- **Class:**
- **Project ID:**
- **Project Description:**
- **Actual Expenses $:**
- **Cost Share $:**
- **Total $:**

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Purpose Description</th>
<th>Account</th>
<th>Class</th>
<th>Project ID</th>
<th>Project Description</th>
<th>Actual Expenses</th>
<th>Cost Share</th>
<th>Total $</th>
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</thead>
<tbody>
<tr>
<td>DBIO312156</td>
<td>NSF EPSCOR MANAGEMENT</td>
<td>120200</td>
<td>033</td>
<td>DBIO31215605000</td>
<td>NSF EPSCOR MANAGEMENT</td>
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<td>$0.00</td>
<td>$16,349.28</td>
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<tr>
<td>DBIO422156</td>
<td>ST MATCH EPSCOR MGMT</td>
<td>120200</td>
<td>033</td>
<td>DBIO42215605000</td>
<td>ST MATCH EPSCOR MGMT</td>
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<tr>
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<td>120200</td>
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<td>DBIO32219708000</td>
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<td>$19,917.12</td>
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</tbody>
</table>

**Sponsored Activity Total:** $44,441.04

#### Non-Sponsored Activity
- **Purpose:**
- **Purpose Description:**
- **Account:**
- **Class:**
- **Program Description:**
- **Actual Expenses $:**
- **Total $:**

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Purpose Description</th>
<th>Account</th>
<th>Class</th>
<th>Program Description</th>
<th>Actual Expenses</th>
<th>Total $</th>
</tr>
</thead>
<tbody>
<tr>
<td>DBIO175000</td>
<td>SF-DBI SUPPLEMENTAL FUNDS</td>
<td>120200</td>
<td>033</td>
<td>DEPARTMENTAL RESEARCH</td>
<td>$10,533.00</td>
<td>$10,533.00</td>
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**Non-Sponsored Activity Total:** $10,533.00

**Grand Total (actual + cost share):** $54,974.04
### Administrative View (lower-%)

#### Activity by Percentage

<table>
<thead>
<tr>
<th>Sponsored Activity</th>
<th>Purpose Description</th>
<th>Account</th>
<th>Class</th>
<th>Project ID</th>
<th>Project Description</th>
<th>Committed %</th>
<th>Actual %</th>
<th>Cost Share %</th>
<th>Actual %</th>
<th>Cost Total %</th>
<th>Actual %</th>
</tr>
</thead>
<tbody>
<tr>
<td>DBIO312156</td>
<td>NSF EPSCOR MGMT</td>
<td>120200</td>
<td>033</td>
<td>DBIO31215605000</td>
<td>NSF EPSCOR MGMT</td>
<td>0%</td>
<td>29.74%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>DBIO422156</td>
<td>ST MATCH EPSCOR MGMT</td>
<td>120200</td>
<td>033</td>
<td>DBIO42215605000</td>
<td>ST MATCH EPSCOR MGMT</td>
<td>0%</td>
<td>44.87%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>DBIO322197</td>
<td>NIH INBRE YR4 ADMIN WEIR</td>
<td>120200</td>
<td>033</td>
<td>DBIO32219705000</td>
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<td>36.23%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Sponsored Activity Total: 90.84%

Actual and Cost Share % Total:

#### Non-Sponsored Activity

<table>
<thead>
<tr>
<th>Purpose Description</th>
<th>Account</th>
<th>Class</th>
<th>Program Description</th>
<th>Committed %</th>
<th>Actual %</th>
<th>Actual %</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB-DBI SUPPLEMENTAL FUNDS</td>
<td>120200</td>
<td>033</td>
<td>DEPARTMENTAL RESEARCH</td>
<td>0%</td>
<td>19.16%</td>
<td>0%</td>
</tr>
</tbody>
</table>

Non-Sponsored Activity Total: 19.16%

Grand Total (actual + cost share): 80.00%

Revised Grand Total (actual + cost share): 100%

#### View Annual YTD

#### Effort Journals

### Sponsored Activity

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Project ID</th>
<th>Account</th>
<th>Class</th>
<th>Project Description</th>
<th>Journal ID</th>
<th>Total (Debit/Credit)</th>
<th>Status</th>
</tr>
</thead>
</table>

### Non-Sponsored Activity

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Purpose Description</th>
<th>Account</th>
<th>Class</th>
<th>Program Description</th>
<th>Journal ID</th>
<th>Total (Debit/Credit)</th>
<th>Status</th>
</tr>
</thead>
</table>
# Administrative View (Routing)

<table>
<thead>
<tr>
<th>Routing</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Originator:</td>
<td>OVFR</td>
</tr>
<tr>
<td>Forward by:</td>
<td>McLaughlin, Cynthia Ann</td>
</tr>
<tr>
<td>Comments:</td>
<td>Please choose review and certify and forward to me at <a href="mailto:caj@udel.edu">caj@udel.edu</a> Thanks</td>
</tr>
<tr>
<td>Reviewed and certified by:</td>
<td></td>
</tr>
<tr>
<td>Current Holder:</td>
<td>McLaughlin, Cynthia Ann</td>
</tr>
<tr>
<td>Action:</td>
<td>Choose one</td>
</tr>
<tr>
<td>Additional Comments:</td>
<td>Forward, Review and Certify, Certify for former employee</td>
</tr>
<tr>
<td>Send to:</td>
<td></td>
</tr>
<tr>
<td>Send copy to:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
</tbody>
</table>

Submit form

[Image]
Employee view

Effort Certification
University of Delaware

Employee Details Current Period

Employee Name: [Redacted]
Employee Dept.: [Redacted]
Personnel Category: Professional, Full Time

Effort Period: 09/01/2007 - 02/29/2008
Date Created: 03/15/2008
Status: In progress

Activity by Percentage

For the period of 09/01/2007 to 02/29/2008, your pay was funded to reflect effort as follows. Any courses you may have taught during Winter or Summer sessions or through CEND/CMM were not included in this calculation of time. Review the percentages below and verify that your work time was spent in this manner.

30% of your time relates to work with David S. Weir on project titled Delaware Research Infrastructure Improvement Program. 30% of this time was funded by the sponsor, and zero percent was funded by the University.

15% of your time relates to work with David S. Weir on project titled State EPSCoR Match. 15% of this time was funded by the sponsor, and zero percent was funded by the University.

36% of your time relates to work with David S. Weir on project titled IDEa Network of Biomedical Research Excellence. 36% of this time was funded by the sponsor, and zero percent was funded by the University.

19% of your time relates to work on DEPARTMENTAL RESEARCH. This time was funded by the University.

100% of your time is accounted for above.
Routing—begins with Effort Admin

Effort Administrator evaluates for accuracy, makes changes if needed and FORWARDS to employee (default email code in the email input field)

Employee evaluates for accuracy. Changes Needed???
Yes: Employee selects “I disagree” radio button and indicates suggested changes in the comment

Effort Administrator evaluates for accuracy, makes requested changes if needed and FORWARDS to employee (default email code in the email input field)

Employee evaluates for accuracy. Changes Needed???
No: Employee accepts using the “I agree” radio button and submits

Effort Administrator REVIEW AND CERTIFY with a blank email input box. Cert is now COMPLETE

start cycle over until COMPLETE status is achieved

Caveat: If employee is terminated from the University, administrator must forward to a cognizant employee with suitable means of verification prior to certifying on behalf of the terminated employee.
Internal Audit–Effort Certification Review

Findings and reactions
Highlights

- Conducted July –December 2008
- Key Findings
  - Timeliness of certification
  - Cert system too open in RO
  - Inconsistent data entry at RO of effort commitment
  - Policy statement regarding threshold for cost transfers
  - Inadequate monitoring of salary analysis at RO
  - Payments beyond NSF 2 month rule ($25K total)
  - Recognized need for additional definitions and procedure in UD effort policy
Response

- Escalated dunning letters
- Revised Policy
- Documented procedures
- Creation of Manager, Effort Certification

- Variance
  - Previously stated 25%
  - Still agree, but also add 5% variance definition
Tolerated Variances

- A–110 allows for 25% variance of change in work/commitment
  - Commit 40% → reduced to 30%
  - Reduced by 10% = 25% reduction

- A–21 allows for 5% variance in that which is CERTIFIED and that which is allocated
  - Salary allocated 29%
  - 5% of 30% = 1.5%
NSF Effort Audit
Update

- On Site review February 16–27
- Sample unknown
Questions?