ERS Forum Session
September 15 and 22

Agenda

- Effort Reporting at UCLA (Marcia Smith)
- Effort Reporting Basics (Lilit Amirkhanyan, Catherine Rujanuruks)
- Effort Report Status in ERS (Tsegaye Teshome)
- Challenges to 100% On-Time Certification (Martha Riemer, Connie Brown)
- Tips for Ensuring Compliance (Lilit Amirkhanyan)
- Q&A (Shannon McGarry)
**Effort Reporting Metrics**

- **Completion Rates at UCLA**
  - 87% certification rate for Effort Reporting through Fall 2009

- **Open Reports**
  - Currently 23,865 open reports as of 9/09/10
  - 11,719 of these reports are overdue back to Spring 2006
  - 1,379 reports are in Certified/Adjustment Required status - 29% decrease since May

**Effort Reporting Workgroup**

- **ERS Forum**
  - Developed to meet the need for training at all levels, based on feedback from campus
  - Provide a mechanism for communication for ERS Coordinators
  - Reduce system, policy and training barriers to 100% on-time completion

- **Campus Goals for Effort Reporting**
  - Winter and Spring 2010 Reports: 100% complete by October 8 deadline
  - Completion of Overdue Effort Reports:
    - 75% complete by end of September 2010
    - 100% complete by end of December 2010

**Effort Reporting Workgroup Prior Topics**

- **ERS Forum Prior Topics**
  - Effort Reporting Basics
    - Federal Regulations Governing Effort Reporting
    - Who is Responsible
    - What are the Consequences of Non-Compliance
  - ERS Basics
  - ERS System Updates
    - ARRA Funds
    - Furlough Calculations
    - ERS Management Reports
    - Certifying Effort within ±5% tolerance
  - ERS PAR Detail Reports
  - Effort Reporting Best Practices
  - Certified/Adjustment Required Status
  - Effort Reports for Former UCLA Employees
  - Effort Reports for Employees that have changed Departments
Effort Reporting Workgroup

- Team of 18 representatives from Central, ORA, and Campus

**ORA**
- Marcia Smith
- Dan Newbower

**RFM**
- Maurice Taylor
- Connie Brown
- Tsegaye Teshome
- Paula Dixon

**RPC**
- Ann Pollack
- Pixie Ogren
- Nate Haines
- Jenna Lee

**General Accounting**
- Lilit Amirkhanyan
- Annette Klufas
- Raelene Man
- Shannon McGarry
- Martha Riemer
- Cathy Rujanrutka

**ORIS**
- Gloria Su

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**EFFORT REPORTING BASICS**

- **What is Effort Reporting?**

  - Effort is the proportion of time spent on any single professional activity and is reflected as a **percentage of the total professional activity** for which an individual is employed by an institution.
    - Effort is **NOT** necessarily based on a standard 40-hour work week.
    - Total effort must equal **100%**.
    - Effort is a reasonable estimate (within a **5% tolerance**).
    - Total professional activity includes teaching, clinical practice, research, and administrative responsibilities.
What is Effort Reporting?

- The effort reported should be consistent with the allocation of time proposed or required by the award, in addition to what was actually paid under each project
  - ERS presents total percentages of payroll distributions as a starting point, based on the assumption that payroll is monitored and adjusted based on the effort expended
  - Certified effort reports should factor in cost sharing activities, as well as salary cost transfers (UPAYs) to correct any discrepancies between actual effort expended and payroll

How do we calculate effort?

- Budgeted Effort equals Effort Worked greater than or equal to Salary Paid (Budgeted Effort = Workload ≥ Salary Paid)
  - Budgeted Effort – Effort reported on proposals, progress reports, and prior approval requests to change effort
  - Effort Worked – How the employee spent their time
    - Effort actually worked on the grant or project throughout the quarter
    - Percent of total time worked, not number of hours
  - Salary Paid – How the employee was paid
    - Actual payroll charged to the grant or project
    - Must factor in salary cost transfers (UPAYs)

Who must certify effort and when?

- Any individual who has committed effort on a Federally sponsored project must complete an effort report
  - A person working on a Federally sponsored project with cost shared activities must still certify their effort
- Issuing Effort Reports
  - Issued on a quarterly basis for any individual that has a portion of salary charged to a Federal grant during that quarter
  - Generated 45-50 days after the quarter ends in order to include UPAYs processed after the quarter end
  - For individuals with 100% cost share on a Federal grant, their report will not be automatically generated but instead will need to be manually added to the ERS system
Who should certify the effort report?

- **Review of Effort Reports**
  - Designated individuals, such as ERS Coordinators and Fund Managers are responsible for verifying the data in ERS, either directly or through the delegation of the verification, and working to process necessary UPAYs.
  - May include collecting backup documentation and working with the certifiers to complete the effort reports.

- **Certification of Effort Reports**
  - Must be certified by a person with suitable means of verifying the work performed, and has first-hand knowledge of all of the employee’s effort.
  - PIs must self-certify in the system and also may certify for staff for which they have primary oversight and first-hand knowledge.
  - Self-certification for staff is an option, however, if you are uncertain as to who should be certifying, please consult with your ERS coordinator.

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Who should certify the effort report?

- **What is a “suitable means” of verification?**
  - The individual should have some documentation of how the time was spent that is certified.
  - Documentation could be in the form of a calendar, project reports, time cards.

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**Effort Reporting**

- **Effort Reporting Issue Dates and Deadlines for Certification**

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Release Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Winter 2010</td>
<td>August 17, 2010</td>
<td>October 8, 2010</td>
</tr>
<tr>
<td>Spring 2010</td>
<td>August 17, 2010</td>
<td>October 8, 2010</td>
</tr>
</tbody>
</table>

**Goal for Completion of Backlog**

<table>
<thead>
<tr>
<th>Overdue Open Reports</th>
<th>75% Completion</th>
<th>September 30, 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overdue Open Reports</td>
<td>100% Completion</td>
<td>December 31, 2010</td>
</tr>
</tbody>
</table>
Effort Reporting Assistance

- EFM has been visiting individual departments to help work through the open effort reports. Progress since May:
  - 7 Department Visits Complete
  - Average increase of 38% in completion rates for Summer and Fall 09 Quarters 60 days after visit
  - Average increase of 10% in overall completion rates 60 days after visit
- After documenting the common issues and fixes for certifying reports, EFM has an ERS FAQs that they continue to update: [http://www.efm.ucla.edu/ERS%20FAQs.htm](http://www.efm.ucla.edu/ERS%20FAQs.htm)
- If you are interested in setting up a meeting with EFM, please email ershelp@research.ucla.edu
- Future Assistance: Effort Report Open Houses may be held. These will be scheduled times for Departments to bring effort reports with which they need assistance. EFM experts will be on hand to answer questions and troubleshoot ERS.

ERS Basics

- ERS Website [http://www.efm.ucla.edu/EffortRpt.htm](http://www.efm.ucla.edu/EffortRpt.htm)
  - Effort Reporting System (ERS)
  - What is ERS?
  - Help Desk (http://helpdesk.ucla.edu)
  - ERS FAQ
  - ERS Basic Training Modules
  - System Tool
  - FAQ

Access to ERS

- Must be an active UCLA employee
- Requires a UCLA Logon ID and Password
  - If an employee does not have and ID or has forgotten his/her password, go to [https://logon.ucla.edu/activate.php](https://logon.ucla.edu/activate.php)
- Requires connection to the secured UCLA Network
  - If an employee is trying to access ERS from off-campus, s/he must connect via Bruin OnLine (BOL) Virtual Private Networking (VPN)
- Instructions on how to connect to BOL VPN are found [http://www.bol.ucla.edu/services/vpn/pptp/](http://www.bol.ucla.edu/services/vpn/pptp/)
- See FAQ #3: [http://www.efm.ucla.edu/ERS%20FAQs.htm#3](http://www.efm.ucla.edu/ERS%20FAQs.htm#3)
ERS Basics

A) Original Payroll % (non-editable)
- ERS estimation of % salary based off the Payroll ledgers
- Reflects actual % PAID

B) Adjusted Payroll %
- Fund Manager determination of % salary based off their knowledge of changes to Payroll ledgers, i.e. any PET (aka UPAYs)/payroll cost transfers
- Only adjust if a UPAY will be processed and/or has not yet hit the Original Payroll column

◆ When ERS 1st generated, both columns match. If changes are made & saved in Adj Pay %, future changes in Orig Pay % will not automatically change Adj Pay % to match.

ERS Basics

D) Adjusted Cost Sharing %
- Records changes to Cost Sharing
- Accounts for Effort without salary (in-kind effort)
- Can only be adjusted from non-sponsored activities (unrestricted funds), except in the case of Work Study

F) Adjusted Total %
- Total of Adjusted Payroll and Adjusted Cost Sharing
- Reflects total Effort worked & to be certified, regardless of where salary was paid
ERS Basics

- The effort distribution should be checked against
  - Departments internal controls for verifying payroll distribution (EDB) and monitoring PES/UPAYs
  - Sponsor approved budgets and progress reports

- The ERS Detail Report is available to campus via ORA Portal to assist in confirming Payroll %s (columns A & B).

- **KEY CONCEPT FOR ERS:** (especially for Senior/Key Personnel)
  
  Budgeted Effort % = % Effort Spent = Adjusted Total % (F)

  All should be greater than or = (>) % Time Paid / Adjusted Payroll % (B)

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**Effort Report Statuses in ERS**

<table>
<thead>
<tr>
<th>Status</th>
<th>Definition</th>
<th>Action Required?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open</td>
<td>Effort Report is open and ready for review and certification.</td>
<td>Yes</td>
</tr>
<tr>
<td>Certified</td>
<td>Effort Report has been certified.</td>
<td>No</td>
</tr>
<tr>
<td>Partially Certified</td>
<td>Effort Report requires multiple certifications. However, not all projects have been certified on the report.</td>
<td>Yes</td>
</tr>
<tr>
<td>Certified/AdjustReqd</td>
<td>The Adjusted Payroll % was manually changed on the effort report. A Certified/AdjustReqd status occurs when an effort report is certified and the Original Payroll % and Adjusted Payroll % do not match.</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Effort Report Statuses

<table>
<thead>
<tr>
<th>Status</th>
<th>Definition</th>
<th>Action Required?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open / Re-Issued</td>
<td>Effort was re-issued by the system due to late arriving transactions and requires certification.</td>
<td>Yes</td>
</tr>
<tr>
<td>Open / Re-Opened</td>
<td>Previously certified effort report has been re-opened by user and requires re-certification.</td>
<td>Yes</td>
</tr>
<tr>
<td>Not Required</td>
<td>Effort report does not require certification. The report was generated because the employee was a Principal Investigator or because of a special request.</td>
<td>Yes</td>
</tr>
<tr>
<td>Adjustment Req'd</td>
<td>Original effort report generated with sponsored project(s), but later moved below-the-line as other or non-sponsored projects and requires a transfer of expense.</td>
<td>Yes</td>
</tr>
<tr>
<td>Required Previous effort report status was &quot;not required.&quot; Ability to change status to require certification.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Exception</td>
<td>Indicates anomalous condition such as an invalid FAU or transactions that do not amount to 100% effort.</td>
<td>Yes</td>
</tr>
<tr>
<td>Overdue</td>
<td>This may augment the Open, Partially Certified, Re-issued and Re-opened statuses when appropriate. Certification on this report is outstanding and has passed the certification deadline.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

- **Open** - Effort report is open and ready for review and certification.
Effort Report Statuses

- Reason for Status:
  - New Effort Report has been generated by ERS

- Action Required:
  - Review Effort Report to ensure all appropriate sponsored projects are present
  - Consult with PI and determine the effort report does, indeed, reflect the appropriate amount of effort on each project
  - Certify report

Effort Report Statuses

- Certified - Effort report has been certified

- Reason for Status:
  - Authorized person has certified the report in ERS

- Action Required:
  - No action required if the Effort Report is accurate

Effort Report Statuses
**Effort Report Statuses**

- **Partially Certified – Effort Report Requires Multiple Certifications**

  - **Reason for Status:**
    - This status indicates multiple certifications are required – usually from various departments

  - **Action Required:**
    - Review the effort report for cost centers that do not belong to the report-owning PI – if you see one that is different, this report needs multiple certifications
    - Click the Multiple Certifications required box
    - Contact the ERS Coordinator in the alternate department – ensure they certify accordingly
    - Review and certify for the effort in your home department

**Certified/Adjust Reqd – Original Payroll % does not match Adjusted Payroll %**
Effort Report Statuses

◆ Reason for Status:
  ▪ Certified/AdjustReqd status occurs when an Effort Report is certified and the Original Payroll % and Adjusted Payroll % do not match

◆ Action Required:
  ▪ Payroll transfers should be submitted in order to make the two columns match
  ▪ Once the payroll transfer is processed and the “late pay” is issued (during 1 of the 3 payroll cycles) and picked up by ERS, the report’s status should change to “Certified”
  ▪ If the status does not automatically change to Certified, please contact EFM

Effort Report Statuses

◆ Open/Re-Issued – System re-issued report due to late arriving transactions.

◆ Reason for Status:
  ▪ This usually occurs when transactions are processed after the report was certified
  ▪ Example: The effort report was originally certified and a payroll transfer was processed. In this case, the Original Payroll % changed to reflect the transaction change and the Adjusted Payroll % must now be manually changed to match the Original Payroll %. So the report can be re-certified. The status automatically changed from Certified to Open/Re-Issued when this occurred.

◆ Action Required:
  ▪ Review report for accuracy and determine whether or not the new transactions require a UPAY
  ▪ Certify report
  ▪ Make any necessary cost transfers
Effort Report Statuses

- Open/Re-Opened – Previously certified report has been re-opened and now requires certification.

  ![Image of a table showing effort report statuses]

Effort Report Statuses

- Reason for Status:
  - This status occurs when a previously certified effort report has been re-opened by the user and requires re-certification.
  - Example: This might have occurred when an employee(s) other than the PI (who is required to self-certify) certified the PI’s effort report.

- Action Required:
  - Review the effort report for accuracy
  - Certify report
  - Make any necessary cost transfers

Effort Report Statuses

- Not Required – Effort Report may not require certification.

  ![Image of a table showing effort report statuses]
Effort Report Statuses

**Reason for Status:**
- This status usually means an effort report does not require certification. The report was generated because the employee was a Principal Investigator or because of a special request.

**Action Required:**
- Review the effort report to ensure a report is not required. There are instances in which this status will appear for an employee when an effort report is indeed required.
- Example: In an employee agreed to work on a sponsored project(s) without salary, and he/she is required to report his/her effort. Follow these steps:
  - Generate or open a blank/Not Required report
  - Contact ERS Support to change the status from "Not Required" to "Required" and/or add in the sponsored project(s)
  - Certify report

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Effort Report Statuses

**Adjustment Required – Expense transfer required.**

- Reason for Status:
  - This status occurs when the original effort report generated with sponsored project(s), but later moved below the line as other or non-sponsored projects and requires a transfer of expense.

- Action Required:
  - Prepare the transfer – moving payroll off the sponsored project
  - Add a comment and Save
  - Certify report
  - Once the payroll transfer is processed, the status should automatically change to "Not Required"
Effort Report Statuses

- Required – Change in status indicates an effort report is required.
  - Reason for Status:
    - This status occurs when a System Administrator changes the previous status of "Not Required" to "Required." This now includes the report in the department’s total population of outstanding effort reports, awaiting certification.
  - Action Required:
    - Review report and add the necessary sponsored projects
    - Certify report
    - Prepare necessary cost transfers
    - This status is rarely used – for additional help please contact EFM

Effort Report Statuses

- Exception – Indicates an anomalous condition in the system
Effort Report Statuses

◆ Reason for Status:
  ▪ This status indicates an anomalous condition such as an invalid FAU or transactions that do not amount to 100% effort.

◆ Action Required:
  ▪ If the effort does not add up to 100%, review the payroll and adjust accordingly
  ▪ The cause may also be unrecognized earnings – click on "View Payroll Detail." There may be an invalid FAU causing this status.
  ▪ After the payroll transfer is processed to correct an invalid FAU or a duplicate entry that caused the report to total less than 100% the report will be adjusted to reflect the correct percent of effort. The report status will change from Exception to Opened/Re-issued. Review and certify the effort report.

Effort Report Statuses

◆ Overdue – Certification is outstanding and the deadline has passed

Effort Report Statuses

◆ Reason for Status:
  ▪ This status may augment the Open, Exception, Partially Certified, Open/Re-Issued and Open/Re-Opened statuses when appropriate. Certification on this report is outstanding and has passed the certification deadline.

◆ Action Required:
  ▪ Review the effort report for accuracy
  ▪ Certify the report
  ▪ Make any cost transfers necessary
CHALLENGES TO 100% CERTIFICATION

Challenges to Certifying

- Multi-Line Certifications (Martha Riemer)
- Overtime, Part-Time and Bi-Weekly Employees (Connie Brown)

What to do when...

- **ISSUE:** Multi-Line Certifications
- **CAUSES:** When a PI grants a portion of his/her award to another PI in the form of a “linked account.”
- **SOLUTIONS:**
  - Check the “Report requires multiple certifications” box in the report options section.
  - A box will appear on the right side of each project. When the box is checked the certifier’s name and date will appear under the project.
  - The report status will remain “partially certified” until all the boxes are checked.
What to do when…

Example: Multi-Line Certification

ISSUE: Overtime, Part-Time and Bi-Weekly Employees require hours paid/worked to be converted to percent to reflect the effort.

CAUSES: The system was originally designed to divide the hours paid/worked by 80 hours for a bi-weekly pay period. As of the 3/21/09 pay period the calculation was changed from 80 to 174 hours.

SOLUTIONS:
- To obtain the most accurate percent of effort for an hourly employee divide the number of hours paid/worked by 174 hours - the average working hours in a month
- Example:
  - Paid Hours: 45
  - Effort: 45/174 = 26%

TIPS FOR ENSURING COMPLIANCE
Tips for Ensuring Compliance

- Institute Effort Fridays: Make Fridays all about Effort by providing time to fund managers to contact PIs and troubleshoot difficult situations as a team.
- Review ERS Detail Report: Use the Payroll detail report available in ERS. The report is printable and can be used to ensure effort was properly distributed.
- Compare Budgets, Pay and Progress Reports: Compare the effort committed in the proposal, the payroll detail and the progress reports to ensure everything is clear and consistent. These types of comparisons are meaningful to the PI, so they can see exactly how their effort breaks out against each project.
- Complete Monthly Reconciliations: Instead of waiting until the beginning of the quarter to begin gathering the appropriate back-up documentation, do a reconciliation each month. This will ensure any necessary cost transfers are done in a timely manner.

Q&A

ERS Template Justifications

- For Alternate-Certifier Access: Use one of the below:
  - Use Alternate-Certifier":
    - The project is awarded - Use the Effort as certified in the proposal:
    - Even if matched on PI side during the month:
    - If not matched, please provide "Alternate-Certifier":
  - Use Alternate-Certifier:
    - If the effort was certified in the proposal:
    - Even if matched on PI side during the month:
    - If not matched, please provide "Alternate-Certifier":

- Spring/Work Study ERS issue: Adjusted Pay % column reflects the correct effort as certified. No further action required: ERS Support Team, please investigate & update the status.
- Adj Pay % spread across diff CC for same acct/award # vs same proj. Fund is closed & FSR submitted. Adj Pay % across same fund reflects correct effort as certified. No further action required: ERS Support Team, pls investigate & update the status.
- Adj Pay % spread across cont. fund # for same acct/award # vs same proj. Fund is closed & FSR submitted. Adj Pay % across same award reflects correct effort as certified. No further action required: ERS Support Team, pls investigate & update the status.
- Orig Pay % Grand
  - Adjusted Pay % column reflects a % other than 100% due to unrecognized earnings in View Payroll Details. Adj Pay % column reflects correct effort as certified. No further action required. ERS Support Team, pls investigate & update status.
  - Orig Pay % & Adj Pay % don’t match, indicating URHs are required, even though the URHs have already been processed. Adj Pay % column reflects correct effort as certified. No further action required. ERS Support Team, pls investigate & update the status.
Future Forum Sessions

- Topics to be discussed
  - Multiple Appointments
  - Payroll and UPAY justifications
  - Cost Sharing
  - System Updates
  - Best Practices
  - Pay source incorrect
  - Reports re-opened by the system
  - K/F awards
  - NIH Salary Cap
  - 9/12 Appointments
  - Adjusted effort total does not equal 100%
  - Open reports on closed awards

ERS Resources and Information

- Effort Reporting Website
  - https://ers.ais.ucla.edu/
- ERS Training Modules
- For additional Forum topics or to participate in the Effort Reporting Workgroup, please email:
  - ershelp@research.ucla.edu
- RAPID Closeout Tool for ERS Detail Report
  - http://portal.research.ucla.edu/index.aspx?Section=PostAward

ERS Training Modules

- ERS Training – Additional Resources
  - http://www.efm.ucla.edu/ERSTrainingMenu.htm