ERS Forum Session
January 20th and 27th

Agenda

- Effort Reporting Basics (Lilit Amirkhanyan, Raellen Man, Cathy Rujanruks)
- 10 Minute Break
- Effort Reporting Metrics (Tsegaye Teshome)
- Effort Reporting and Cost Sharing (Tsegaye Teshome, Raellen Man, Shannon McGarry)
- Q&A

EFFORT REPORTING BASICS
What is Effort Reporting?

- ERS provides after-the-fact certification of allocation of effort (which may or may not exactly match the salary distribution) on contract and grant funds.
  - 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
- ERS presents percentages, using payroll distributions as a starting point, based on the assumption that payroll is monitored and adjusted based on the actual effort expended

How do we calculate effort?

- Budgeted Effort equals Effort Worked which is greater than or equal to Salary Paid (Budgeted Effort = Effort Worked ≥ Salary Paid)
  - Budgeted Effort: Effort reported to Sponsor 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
      - Including cost sharing/effort without salary
  - Salary Paid: How the employee was paid
    - Actual payroll charged to the grant or project
    - Must factor in salary cost transfers (UPAYs)

Getting Started

- Settings & Screen Basics
- Creating Saved Searches
- Steps to Verification
- Using SOM ERS Detail Report
**Settings**

- Make sure “Show Status” is on ALL-Open & “Reporting Periods” is on All

**Screen Basics**

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<tr>
<th>Cell</th>
<th>Report</th>
<th>Vocabulary</th>
<th>Comment</th>
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**Funding Types/Vocabulary**

- “Above the line”
  - Sponsored Projects: Contracts & Grants that require effort reporting, usually Federal
- “Below the line”
  - Other Sponsored Projects: Private, Foundation, Industry, Workstudy, Gifts/Various Donors, For-Profit Contracts
  - Non-Sponsored Activities: Unrestricted University Funds, i.e. 19900, Compensation Plan, Sales & Service, etc.
Screen Basics

A - Original Payroll % (non-editable)
- ERS % 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 UPAYs/payroll cost transfers not already reflected in Column A
- Only adjust if a UPAY will be processed and/or has not yet hit the Original Payroll % column

Screen Basics

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

F - Adjusted Total %
- Total of Adjusted Payroll and Adjusted Cost Sharing
- Reflects total Effort to be certified, regardless of where and if salary was paid

Creating Saved Searches

- Recommended Types of Saved Searches
  - Departmental – using your 4 digit department code
    - Lists all ERS of Employees under that home Dept
    - Subscribing to a PI’s “My Projects” list
    - Shows list of ERS that the PI will see when s/he logs into ERS

- There is no one single search list that will show all the ERS you are responsible for, therefore learn to “mix & match” the various types of search mechanisms.

- Access to ERS in all saved searches are based on the Employee’s current (or last, if no longer a UCLA employee) HOME DEPARTMENT code & your payroll viewing access
Effort Report Verification

- What is Effort Report Verification?
  - The process by which an Effort Report Coordinator/Fund Manager reviews and verifies the data in the ERS System is accurate PRIOR to Certifier/PI review and certification.

- Why is Effort Report Verification important?
  - Accurate Effort Reporting is a Federal requirement.
  - Certifiers/PI's depend on Administrators to ensure the data in ERS is correct since we are familiar with the system, the payroll data and the budgeted effort.

Using SOM ERS Detail Report

- Click ERS Detail then Next.

Leave default of Report ppp for: Employee.

Using SOM ERS Detail Report
Using SOM ERS Detail Report

- Enter Employee’s University ID (UID) & click Next.
- If UID is unavailable, type employee’s name & click Find Employee to search for employee. Highlight appropriate employee & click Next. Access is restricted to personnel in your Dept.
- If running the report for the same employee (but a different quarter) as the previous report, click Get Last Employee.

Using SOM ERS Detail Report

- Leave as default, with all asterisks (*) & click Next.

Using SOM ERS Detail Report

- Choose From year FIRST and then Quarter SECOND & click Next.
  - QDB will automatically change the From Month & To Month/Year to match chosen year & quarter.
- Leave Date Source as default (earned).
Using SOM ERS Detail Report

- Leave everything as default & click finish.
- Disclaimer: This is for 12 month Employees only. 8/12 Employees will be covered in a separate Forum.

Using SOM ERS Detail Report

- The ERS Detail report will automatically calculate the % paid, see yellow column N, for each FAU.
- All inapplicable DOS codes have been automatically deleted – i.e. SKL, VAC, ZDN, OTP, etc.
- Compare these figures with ERS (see next slide) & agency approved budgeted percentages.
- Highlighted % in column N should = Orig Payroll %. If it doesn’t, further research/reconciliation will need to be done.

Using SOM ERS Detail Report
Steps to Verification – Perfect Scenario

1. Run ERS Detail Report by quarter for each Employee

2. Compare % for:
   a. ERS Original/Adjusted Payroll % Column
   b. ERS Detail Report/Payroll Ledgers
   c. Budget – for KEY personnel (KP). Non-KP is not vital to match budget.

3. If all 3 are acceptable/match, click “Edit Report” tab

4. Add a comment – i.e. “Report reviewed & verified by (your name) on (date).”

5. Save

6. Have appropriate Faculty member/supervisor certify

Steps to Verification – Adjustments Req’d

3. If there is a discrepancy between 1 or more of the items in #2, research what should be reflected as the true PAID salary and overall true budgeted/contributed EFFORT

4. This may require a change(s) made to:
   a. ERS Adjusted Payroll %
      • If Effort is EQUAL to the amount of salary paid
      • This % should = Original Payroll % which should = ERS Detail report
      • Only change if you are certain a payroll transfer is going to be processed & isn’t already reflected in the Original Payroll %
   b. ERS Adjusted Cost Sharing % ***Will go into more detail in 2nd ½ of Forum***
      • If Effort is GREATER THAN the amount of salary paid
      • This % should reflect any in-kind effort without salary that was paid on Non-Sponsored Projects
   c. ERS Original Payroll % via Payroll Ledgers
      • If salary paid is incorrect, a payroll transfer needs to be processed
      • Once UPAY/PEI is processed, ERS will automatically updates Original Payroll % within 30 days
Steps to Verification – Adjustments Req’d

5. If a project should be listed, but is not because salary was not charged (i.e. all effort w/o salary), click “Add Additional Sponsored Project” to find & add. ***Will go into more detail in 2nd ½ of Forum***

6. Once all changes have been made, click “Update Calculation”

7. Add comment – i.e. “Report reviewed, adjusted & verified by (your name) on (date).” Add additional justification to explain adjustments, as necessary.

8. Save

9. Have appropriate Faculty member/supervisor certify

Verification Hints & Tips

- Break report lists into smaller, more manageable pieces
  - Start reviewing one PI’s list (preferably one with less funding or staff) at a time rather than the entire Department list
- Sort list by Employee (default will be by Period) so you can take care of all ERS for a single Employee in order, since their ERS will likely be similar from quarter to quarter
- Use School of Medicine’s ERS Detail report that can be found in the same Excel tool as your Smart Close Out Tool (listed on the right hand side)
- Click on “View Payroll Detail” to see how ERS is calculating its Original Payroll % figures, if the % are not making sense to you
- Save Certified/AdjustReqd status ERS for later, when you are more comfortable/experienced with ERS
- Know where you can turn to for help/assistance, whether it be inside or outside of your dept
Effort Reporting Metrics as of 1/12/11

- Completion Rates at UCLA
  - ~91% overall completion rate
- Open Reports
  - 10,103 open reports
  - 1,075 reports are in Certified/Adjustment Required status
  - 8,108 are Open/Overdue
- Reminder: Summer 2010 Effort Reports are available as of Tuesday, January 18th and are due on Friday, March 4th.
Cost Sharing with Effort Reporting

- Cost sharing represents the portion of the total project or program costs that is not paid by the sponsor

- These costs are usually paid by the University through unrestricted funding sources

Types of cost sharing: committed and uncommitted

- Committed cost sharing represents effort or other costs related to the sponsored award, that are included in the proposal budget or narrative but are not paid by the sponsor
  - Mandatory (required by the sponsor as a condition of obtaining the award)
  - Voluntary (represents a voluntary commitment made to a project, either through the budget and/or through the narrative description of the proposal)

- Uncommitted cost sharing, sometimes referred to as voluntary uncommitted cost sharing, refers to any donated effort beyond that which is identified and committed to in the proposal or award

- Federal regulations require that committed cost sharing be certified

All Cost Sharing Must be Added Manually

- The Original Cost Sharing % will always be empty so all cost sharing must be manually added into the Adjusted Cost Sharing % Column
Cost Sharing Scenarios

1) Only a portion of the salary has been paid by the Sponsor (Tsegaye)
2) Work Study (Raellen)
3) Effort Without Salary (a.k.a. In-Kind Support) (Raellen)
4) Effort Report status is Not Required (Shannon)

Only a Portion of the Salary is Paid by the Sponsor

Cost Sharing when a Portion of the Salary has been paid by the Sponsor

- The employee committed 30% effort on Project A as stated in the award documents but only 13% was paid from the Sponsor.
- We must show 30% effort on the effort report
Adding Cost Sharing to an Effort Report

- Make sure you are in the "Edit Report" tab
- Add in the total percentage of cost shared effort in the Adjusted Cost Sharing column on the Non Sponsored Activities row

Adding Cost Sharing to an Effort Report

- Add in the total effort (payroll + cost sharing) will show on the right side in the Adjusted Total % Column
- Add a comment then save

Cost Sharing has Been Added

- Once the cost sharing has been saved, the changes will show in the Adjusted Total % Column
- This column represents the true effort
Effort Report is Ready for Certification

Now the Certifier can go into the "Edit Reporting" tab and Certify the report.

Cost Sharing on Multiple Projects

In this example the employee committed 20% effort on Project A and 15% on Project B.

The 17% was divided between Projects A and B.

Add a comment then save.

Work Study
What is Work Study?

Work Study is a need based Federal subsidy program that is designed to offer students the opportunity to earn money through part-time employment to help defray educational costs.

- Employer’s Work Study payroll is subsidized by the program.
  - Your department covers 50% of every dollar the student earns and Work Study covers the remaining 50% (up to the student’s maximum allocation).
- Therefore, Work Study is a form of Cost Sharing.
- For more information visit the UCLA Work Study Office website.

Work Study Fund Numbers for FY 2010-2011

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<td>GRAD (WR)</td>
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Helpful Hint: Even though Work Study fund numbers change every year, an easy way to recognize a Work Study FAU is that it will NOT contain a costcenter.

Work Study and ERS

Work Study funds will ALWAYS be listed under Other Sponsored Projects.

Steps to Certifying Work Study Reports:

1. Click on the View Payroll Details button to verify Other Sponsored Projects funding is Work Study (see previous slide).
2. As a double check to verify payroll, run an ERS Detail Report (see next slide).
Below is an example of an ERS Detail Report run for an employee with Work Study.

The percent paid and Gross Earnings charged to the Work Study fund and the federal grant fund should be equal, unless the student exceeded his/her Work Study allocation.

Steps to Certifying Work Study Reports (Continued).

3) Check the "Report allows for Cost Sharing Offset Against Other Sponsored Projects" box.

NOTE: There may circumstances, other than Work Study, where you need to check this box, e.g. non-federal sponsor allows for cost sharing on a federal grant. Be sure to always check the sponsor’s award documentation and UCLA Award Synopsis to determine if this is allowable.

Steps to Certifying Work Study Reports (continued).

4) Under the Adjusted Cost Sharing % column, add a positive offset, equal to the % paid under the Work Study fund, for the cost shared effort under the appropriate Sponsored Project fund, AND, add the corresponding negative offset under the Other Sponsored Projects.
Work Study - Best Practice

- Add a comment to the Comment Log
  - Example: "Other Sponsored Project is Work Study only. Employee spent 100% of his/her effort working the grant fund "xxxxx. Verified by Raellen on 01/10/2010"

Effort Without Salary

- Effort without salary occurs when a faculty or staff member commits effort on the grant proposal budget, actually expends the effort on the grant, but no salary is charged to the grant fund. Generally, in these instances, the salary is charged to an unrestricted university funds.

- Even though salary is not charged to the federal grant, effort reporting is still required!
Because salary was not charged to the grant, the grant fund will not appear in the initial ERS report.

In order to manually add the grant fund, click on the “Add Additional Sponsored Project” button.

To add the appropriate fund, complete the following steps:

1) Type in fund number you would like to add.
2) Click on the “Filter” button.
3) Click on the “Select” button.

The fund now appears on the ERS report, so you can now add the appropriate amount of effort in the Adjusted Cost Sharing %, and offset the corresponding amount from the Non-Sponsored Activities row.
Effort Without Salary & ERS

- If there was effort without salary, but an ERS report does not exist in the system for that employee and ERS quarter, you will need to create an ERS report.
- To create an ERS report, click on the "System Administration" link from the main ERS page.
- Click on the "Generate Effort Report for Employee" link.
- Type in the Employee ID #, choose the appropriate ERS quarter, and then click on the "Search" button.
- Click on the "Generate" button.

Effort Report Status is Not Required

- Problem: ERS report status is "Not Required" even though the PI or other personnel have Effort Without Salary
- Definition: If a PI or other personnel is paid 100% off of unrestricted funds (funding below the line) but there is Effort Without Salary, the status of the ERS report will indicate that the report is Not Required. It is important to check "Not Required" reports each quarter to make sure that they are indeed not required.
Effort Without Salary & ERS

Adding Effort Without Salary to a “Not Required” Report

Solution: If you know the funding source, follow the steps on slide 56 to add the sponsored project(s) and fill in the cost share information. This will change the report status to “Open”.

If you do not know the funding source, contact ERS support at ershelp@research.ucla.edu with the name, UID, and quarter in question. ERS support will change the status to “Required”. Once you confirm the funding source, follow the steps on slide 56 to add the sponsored project(s) and fill in the cost share information.

Q&A

Future Forum Sessions

Topics to be discussed
- Multiple Appointments
- Payroll and UPAY justifications
- System Updates
- 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
Open Houses

Format:
- Effort Reporting Working Group members (including EFM representatives) will be on hand to answer questions and assist in certifying outstanding reports.

Date:
- First Open House to be held on 2/17/11 – Location to be determined

Advantages:
- Opportunity to receive assistance with certified/adjusted required effort reports
- Opportunity to receive training on handling rare problems
- Help in reaching 100% certification for your department

More Questions???
Contact ERS Support Help Desk
ershelp@research.ucla.edu