Brown Bag Presentation
Effort Reporting:
Effective Departmental Practices

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MAY 17, 2010
Thank you!

Certification % by Deadline

Prepare – Verify – Certify
Agenda

- Monitoring labor transactions—20 minutes
- Anticipating effort reports—5 minutes
- Pre Review and reallocating effort—20 minutes
- Monitoring and certification—15 minutes
- Question and answer session—30 minutes
Monitoring Labor

PROACTIVE AND REACTIVE MONITORING AND CONTROLS
Proactive labor review

- **Payroll Preview Report(s)**
  - Located in the Data Warehouse Portal under University Standard Reports in the HR folder
  - Run prior to the Payroll Department’s processing of the monthly payroll
  - Schedule the report as a *Payroll Preview Event*
    - The Payroll Preview Event runs monthly on the 11th.
    - Requires HR data warehouse access
  - Enables the review of payroll charging information prior to the processing of payroll
  - Adjustments to labor schedules can be made up until the Departmental Cutoff for LD Labor Schedule Changes date as published in the payroll production calendar.
    - Payroll calendar is found here: [http://www.yale.edu/finance/controller/payroll/payschedule.html](http://www.yale.edu/finance/controller/payroll/payschedule.html)
Proactive labor review

Monthly Payroll Preview Report

Your report is processed and the results have been grouped. Please click on appropriate button for viewing and printing results.

- Emp By Element View
- Charging Org View
- Home Org View
- PTAEO View
- Suspense Only View
- Incentives and One-Time
- Faculty Salary >80% on Sponsored Awards
- Export Results to Excel
• The payroll review reports include:
  ○ Name, Job Category, Home Organization, Yale UPI
  ○ Position Title, HR Element Name, Expenditure Type Name
  ○ PTAEO, Schedule Percent, Projected Pay
  ○ Highlights labor suspense lines in yellow

• Report variations include:
  ○ Employee by element view
  ○ Home organization, charging organization views
  ○ Suspense only items
  ○ Faculty salary > 80% to sponsored awards
Proactive labor review

- **BUG310a – Commitments**
  - Run for the current fiscal period forward
  - Run the report for project 0300018
  - Select the Non Grants pivot table report
  - Report will show committed labor suspense through the FY end
The BUG310a is typically used to monitor commitments to both sponsored and non-sponsored accounts.

Monitoring labor suspense (as a non-grant commitment) helps ensure labor scheduling is corrected prior to application of the actual charge.

In the non-grant pivot table report, a commitment description and commitment amount is provided.
Proactive labor review

- Quarterly review of labor transactions and schedules with Faculty
- Monthly monitoring utilizing the payroll preview report(s) to avoid incorrect labor charges
- Department use of a custom tool that provides an annualized effort calculation
Post transaction labor review

- **Payroll Earnings Detail Report**
  - Located in the Data Warehouse Portal under University Standard Reports in the Finance folder
  - Run as a post transaction, monthly financial review report
  - Schedule the report as a *Month End Event*

- Enables review of salary transactions for individuals charged to or owned by the organization
- Reports are useful in monitoring of individuals shared between departments
Post transaction labor review

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Payroll Earnings Detail Report

Report Processing is complete. Please select from the following options.

- View “Sorted by Person”
- View “Sorted by Element”
- View “Sorted by Pay Period”
- View “Sorted by Home Org”
- View “Sorted by Charging Org”
- View “Sorted by Job Category”
- Export Results to Excel
Post transaction labor review

**The Payroll Earnings Detail report includes:**
- Home organization, name, UPI, payroll start and end dates
- Payroll period name, payroll source code (e.g., GSPS)
- PTAEO, fringe code, job category, batch name
- Transaction description, accounting period, element name
- Element distribution amount

**Report variations include:**
- Sorts by person, element, pay period, home organization
- Sorts by charging organization, job category
- An export to excel
Post transaction labor review

- **Review Tool**
  - Located in the Data Warehouse Portal under University Standard Reports in the Finance > Review Tools folder
  - Run as a post transaction, monthly financial review report

- Schedule the report as a *Pre-Month End* or *Month End Event*
  - The Pre-Month End event runs after the last DW load of the calendar month.

- Contains reports to monitor labor suspense, labor charging trends and specific labor expenditure types

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Post transaction labor review

Prepare – Verify – Certify
Complete cost transfers for any incorrect salary charges within the following fiscal month
Correct the root cause of the incorrect charging issue
Other useful tools

- BUG101a – Labor Distribution by Employee
- BUG102a – Labor Suspense Report
- BUG311a – Semi-Monthly Labor Commitments Exception Report
<table>
<thead>
<tr>
<th>Report/Tool Name</th>
<th>Description</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Preview Report(s)</td>
<td>Enables review of payroll charging information prior to the payroll run</td>
<td>Run as a Payroll Preview Event in the DWH Portal</td>
</tr>
<tr>
<td>BUG310a – Commitments</td>
<td>Provides a view of labor that is committed to the labor suspense project</td>
<td>Run prior to the departmental LD cutoff date (payroll calendar)</td>
</tr>
<tr>
<td>Payroll Earnings Detail Report</td>
<td>Monitors individuals shared between departments</td>
<td>Run as a post transaction monthly financial review report</td>
</tr>
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<td>Review Tool</td>
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</tbody>
</table>
Anticipating Effort Reports
Anticipating effort reports

- **Effort reporting website** ([www.yale.edu/gcfa/effort](http://www.yale.edu/gcfa/effort))
  - 2010 Effort Reporting Calendar with key dates
  - Link to the payroll closing calendar
  - List of certification due dates
Central administrator communications

- Effort reporting calendar for the coming year is communicated in December or sooner
- Effort reporting calendar is sent with every notification of a new effort reporting period
- Reminders of the upcoming period are sent weeks in advance to those with a role in the Effort Reporting System (ERS)
Anticipating effort reports

- **Department administrator communications**
  - Attendance at faculty meeting
  - Email message upon completion of Pre Review
  - Certification instructions/process refresher
  - Virtual Private Network (VPN) reminder
  - Follow up meetings or workshops/open office hours
  - Routine ‘walking of the halls’
Pre Review

PRE REVIEW COMPLETION
Pre Review

- Pre Review is:
  - A verification that effort reports reflect planned salary allocation corresponding to work performed on sponsored projects

- Pre Review is not:
  - A method to *monitor* salary charged to sponsored (and non-sponsored) projects
  - The mechanism for identifying labor suspense
  - Certification or “Pre-Certification”
Department Coordinators should identify the need for changes in Assignment: Pre/Post Reviewer, Certifier, multiple PI line item certification, and/or alternate organization within the first five days of the period’s release.

Ideally, Pre Review of effort reports should occur within the first fifteen days of the period’s release.

- Early Pre Review helps to:
  - Identify the effort reports that require a cost transfer
  - Provide the optimal amount of time for certifiers to complete certification and/or communicate any issues
  - Avoid the “last minute push” to get effort reports out to certifiers as the deadline for certification (60 days from the release) rapidly approaches

Pre Reviewers (and Certifiers) can utilize the Notes box to provide explanatory information (not as a form of e-mail communication).
Reallocating Effort

WHAT TO DO WHEN A COST TRANSFER IS REQUIRED TO REALLOCATE EFFORT
Reallocating Effort

During monthly financial review, whether proactive or post transaction, identify salary costs that require reallocation.

- Complete the reallocation transfer within the appropriate fiscal period (current or next)
- Timely review and action ensures the reallocation will be included as part of the original generation of the effort report
Reallocating Effort

When a cost transfer is required \textit{after the effort period has been released}:

- Use the \textit{Add Account} feature to add the intended account to the effort report form.

1. Add the new account to the effort report
2. Pre review the report
3. Certifier completes certification
4. Administrator receives notice to Post Review
5. Certifier allocates effort percentage
6. Cost transfer is most likely already in progress

Prepare – Verify – Certify

5/17/2010
Reallocating Effort

- Using the add account feature in ERS enables Pre Review and Certification to occur within the established deadlines.
- Adding an account to the effort report form does not imply the cost transfer will be automatically approved (when GCFA approval is required).
- Justification must accompany all cost transfers.
- Cost transfers submitted after certification require additional documentation:
  - The LD module will validate these transfers as Previously Certified Effort, known in GCFA as PCE.
  - PCE transfers must include a copy of the certified effort statement.
To obtain a printed/PDF copy of a certified effort statement, use the Administrative Report *Print Certified Effort Statements*.
Reallocating Effort

- Identify the need to cost share
  - Transfers submitted may not be approved; be prepared to allocate labor charged to a cost sharing account where applicable
  - Cost sharing is required under certain circumstances
    - Salary above a sponsor-imposed rate cap
    - Sponsor uncompensated effort (when a commitment to the sponsor exists, e.g., for the PI and key personnel)
Adding an Account

THE MECHANICS OF ADDING AN ACCOUNT TO THE EFFORT REPORT FORM
Adding an account

Yale University
Reporting Period: 06/30/08 (01/01/2008 - 06/30/2008)

Pre Review Effort Form

Employee ID: 888888037
Department: Demo Department 37

Click to search for a new account to add to this form

Sponsored Account
Non-Sponsored Account

Project Num: 1039455
Award Num: N/A

1039455.S01160 (Select an account)
COSIG - 5 05 MHA 1110

Click to add this account to the form

Prepare – Verify – Certify

5/17/2010
Adding an account

- New account added to the effort report with $0/0% payroll
- Cannot add an account and perform Pre Review when labor suspense is present

![Payroll Accounts Table]

**Payroll**

<table>
<thead>
<tr>
<th>Payroll</th>
<th>Accounts</th>
<th>Sponsored Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0%</td>
<td>1039455_S01160</td>
</tr>
</tbody>
</table>

COSIG - 05 MHA 1110

Prepare – Verify – Certify
Adding an account

- Administrators work together with certifiers to achieve a meaningful certification with the new account present
- Certifiers reallocate effort according to actual effort devoted
- Effort form goes into a Post Review status
- Effort form completes when the cost transfer is appended to the payroll associated with the effort report
  - Note: the certified percentage must match the cost transfer
Adding an account to the effort report form does not imply the cost transfer will be automatically approved (when GCFA approval is required).

- Refer to the cost transfer Policy 1305 and Procedure 1035 PR.02 for cost transfer guidance.
MONITORING OF EFFORT
CERTIFICATION COMPLETION

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Monitoring

- Send a personal email message to certifiers within a week of Pre Review completion
- Follow-up with a phone call or quick visit to provide assistance where necessary
• Division Head roles
  - Mark Prendergast – YSM
  - Dawn Finaldi – Central
    - The primary role of the Division Head is to assist departments in the escalation of known issues preventing the certification of effort.
    - The Division Head also monitors effort report certification completion and reports to BOLT on the progress being made.
    - Department coordinators should be communicating with Division Heads when assistance with certification is required.
Monitoring

- Department and Subdepartment Coordinator reports

- Administrative Reports
  - Alternate Organization Assignments
  - Employee Assignments
  - Print Certified Statements

- Completion Reports
  - Completed Percentage by Department
  - Comprehensive Status Report
  - Comprehensive Status Report For PI Line Item

- Effort Results
  - Effort Form Not Completed
  - Initiate CT Status

- Completion Status: 0% for Current Reporting Period
  Total 0 out of 0 forms completed; 0 pending Pre Review; 0 pending Certification; 0 pending Post Review. 0 from Prior Periods.
  Total 1 forms outside home department(s).
When the *Add Account* feature is used and a reallocation of effort is pending, close monitoring of effort reports that are in Post Review is required.
Certification

THE REASON WHY WE ARE HERE
Certification

- Certification is due within 60 days of the effort period release.
- Effective and timely, proactive and post transaction review and reallocation of salary (where necessary) enables fast and accurate Pre Review.
- Fast and accurate Pre Review helps us reach our ultimate goal – 100% on-time certification.
Questions

ANSWERS
Contact information

- Michele Greenhouse
  - Effort Reporting Central Administrator
  - 737-6844, effort.reports@yale.edu

- Tracy Walters
  - Director of Grant & Contract Financial Administration
  - 737-8355

- Dawn Finaldi
  - Assoc. Director, Business Operations Science & Technology
  - ERS Division Head for FAS and other units
  - 432-8567

- Mark Prendergast
  - Assoc Dir of YSM Research Compliance & Accounting Support
  - ERS Division Head for YSM
  - 785-6593

- John DeNezzo
  - Financial Analyst, Financial Support Services
  - Contact for assistance with reports (slide 18)
  - 432-3794, ga.usersupport@yale.edu
References

- Procedure 1315 PR.04 – Effort Reporting using the Effort Reporting System (ERS)
- Effort Reporting website: [www.yale.edu/gcfa/effort](http://www.yale.edu/gcfa/effort)
  - Information & Tools: FAQs
  - Home page: Effort Reporting Calendar