



THE UNIVERSITY OF NEW MEXICO

EFFORT CERTIFICATIONS

Presented by
Terry Shoebottom
1/12/09

What are Effort Certifications?

- An accurate system for reporting the percentage of time (i.e., effort) that faculty and other exempt employees devote to sponsored projects as required by the Federal Government & UNM Business Policy.
- The University effort reporting system provides the principal means for certifying that the salaries and wages charged to sponsored projects are consistent with the effort committed and expended.

What if Effort Certifications are Incorrect?

- Severe penalties and funding disallowances could result from inaccurate, incomplete, or untimely effort reporting.

How UNM Handles Effort Certifications

- Only pertain to Sponsored Projects
- Printed twice per year
- Cover a 6 month period
- Goal is to send them out about 2 weeks after the period ends.
- The periods end June 30 and December 31

Minimum Effort & Salary Caps

- A minimum of 1% effort is required from the PI on all sponsored projects.
- The Federal Government restricts the amount of direct salaries that may be paid by Federal sponsored projects. Effective January 1, 2008, salaries are limited to a maximum of \$191,300.

Typical Effort Certification

FRROSC01
08/18/08

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Contract and Grant Accounting
Effort Certification

1 of 2

Reporting Period: January - June 2008

Fund Type: 13 - CR HSC
Org: 099A - Cancer Research Treatment Ctr CRTC
Fund Code: 360U0 - Admin Support for the SMR
Grant Code: 3R60U - Admin Support for the SMR
Index Code: 09909V - 360U0-Admin Support to the SMR
PI: Gonzales, Melissa

Employee Name Banner ID	Accounting String	Earnings	Current Pd Adjustments	Period Earnings	Percent Of Effort	Prior Pd Adjustments	Net Charges
	03-8510B1-2020	\$2,955.28	\$0.00	\$2,955.28	14.00	\$0.00	\$2,955.28
	13-09909V-2020	\$6,332.48	\$3,166.36	\$9,498.84	45.00	\$0.00	\$9,498.84
	13-099473-2020	\$11,821.38	-\$3,166.36	\$8,655.02	41.00	\$0.00	\$8,655.02
		\$21,109.14	\$0.00	\$21,109.14	100.00	\$0.00	\$21,109.14

Summary Charges by Account: 13-09909V-2020 \$9,498.84

\$9,498.84
=====

$\$2,955.58 / \$21,109.14 = 14\%$

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If the Employee only worked on the Grant Part of the Period

% time working on grant	Percent of period worked	Percent effort calculation
A	B	C [equals A x B]
25%	1 of 6 months or 1/6 or .167	.25 x .167 = .0417 or 4.17%

Working Part of the Period

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Reporting Period: January - June 2008

Fund Type: 13 - CR HSC
 Org: 099A - Cancer Research Treatment Ctr UNMC
 Fund Code: 318N1 - FROE \$210,407.74 6/23/08
 Grant Code: 3518N - HR-Partnership with the Rocky Mount
 Index Code: 09904Z - 318N1-HR NM Partnership Prog Rocky PI: Helitzer, Deborah

Employee Name Banner ID	Accounting String	Earnings	Current Pd Adjustments	Period Earnings	Percent Of Effort	Prior Pd Adjustments	Net Charges
	13-099377-2020	\$2,311.63	-\$2,311.63	\$0.00	0.00	\$0.00	\$0.00
	13-099474-2020	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	13-09904Z-2020	\$1,567.21	\$0.00	\$1,567.21	5.80	-\$4,210.95	-\$2,643.74
	13-09904Z-2020	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	13-09907X-2020	\$0.00	\$0.00	\$0.00	0.00	-\$5,406.91	-\$5,406.91
	13-0990B3-2020	\$20,060.29	\$0.00	\$20,060.29	74.20	\$0.00	\$20,060.29
	13-099954-2020	\$2,703.45	\$2,703.43	\$5,406.88	20.00	\$9,617.86	\$15,024.74
		\$27,034.38	\$0.00	\$27,034.38	100.00	\$0.00	\$27,034.38

Summary Charges by Account: 13-09904Z-2020 -\$2,643.74
 -\$2,643.74

Deborah Helitzer
 Signature
 Date 9/16/08

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Calculations for partial period

- Example: PI says this employee worked 25% of January and 25% of the first 8 and 1/2 working days in February on the grant, so the 5.8% effort certification is wrong. How do you check?
 - 1) Calculate what percentage of January the employee worked on the grant. $22/22 = 1$
 - 2) Count the working days in February. [There were 21]
 - 3) Calculate what percentage of February the employee worked on the grant. $\frac{8}{21}$

Calculations for partial period

- 4) Add together the total number of months in the period the employee worked. $1 + .4 = 1.4$
- 5) Calculate what percentage of the PERIOD the employee worked. $1.4 \text{ months} / 6 \text{ months} = .233$ or 23.3% of the period [B]
- 6) Calculate what the percent effort was: $.25[A] \times .233[B] = .058$ or 5.8% [C].
- 7) This calculation shows the 5.8% on the Effort Certification is correct.

Biweekly Employees

- Employees that fill out time cards are not on effort certifications!

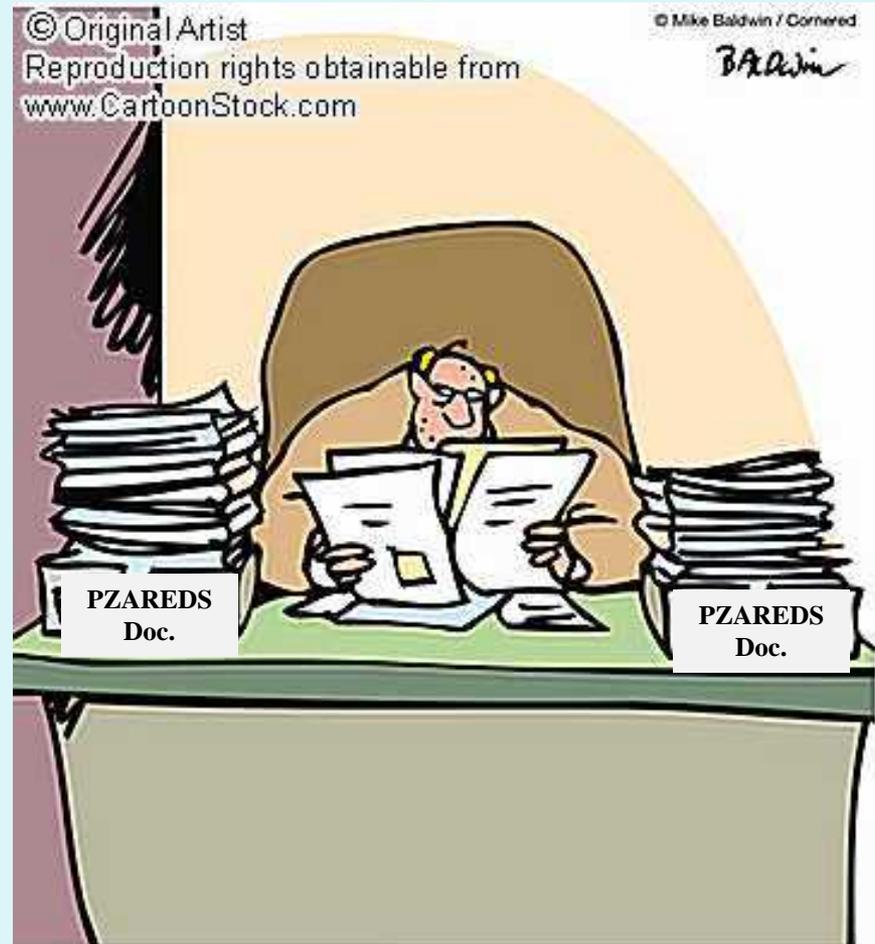


Biweekly Employees

- Their time cards serve as their effort certification.
- The PI should not add them to the effort certification
- The PI should not add comments referring to them on the effort certification.

Biweekly Employees

- Handle a biweekly employee error with a well documented labor redistribution (PZAREDS).



Prior Period Adjustments

- Period being certified is July – December, 2008
- Correction (PZAREDS) was made in August 2008 [during period being certified]
- Correction was for a PRIOR period [ie: March of 2008]
- This confirms that what the PI said to do for the prior period was done.

Prior Period Adjustments

- If effort certifications are carefully reviewed every six months, prior period adjustments will be rare.

Current Period Adjustments

- If you noticed in August that a July posting was incorrect and corrected it, you will have a current period adjustment.
- This adjustment will show on your effort cert in the current period adjustment column and be correctly shown in your Period Earnings and Percent of effort column.
- This is how you want adjustments to occur; in the current period.

Fund ended during the Reporting Period

- If the index ended during the certification period, but was active for even a few days during the certification period, the PI will need to sign the Effort Certification.

Comments on Effort Certifications



Example of unnecessary Comments:

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Contract and Grant Accounting
Effort Certification

1 of 2

Reporting Period: January - June 2008

Fund Type: 13 - CR FGC
 OYS: 099A Cancer Research Treatment Ctr CRFC
 Fund Code: 318N1 - PROE \$210,467.74 6/23/08
 Grant Code: 3318M - HR-Partnership with the Rocky Mount
 Index Code: 09904Z - 318N1-HR NM Partnership Prog Rocky

SEP 2008 166A

PI: Helitzer, Deborah

Employee Name Banner ID	Accounting String	Earnings	Current Pd Adjustments	Period Earnings	Percent Of Effort	Prior Pd Adjustments	Net Charges
	03-099377-2020	\$2,311.63	-\$2,311.63	\$0.00	0.00	\$0.00	\$0.00
	03-099378-2020	\$391.80	\$391.80	\$0.00	0.00	\$0.00	\$0.00
	13-09904Z-2020	\$1,567.21	\$0.00	\$1,567.21	5.80	-\$4,210.95	\$2,643.74
	13-099043-2020	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	13-09907X-2020	\$0.00	\$0.00	\$0.00	0.00	-\$5,406.91	-\$5,406.91
	13-0990B3-2020	\$20,060.29	\$0.00	\$20,060.29	74.20	\$0.00	\$20,060.29
	13-099954-2020	\$2,703.45	\$2,703.43	\$5,406.88	20.00	\$9,617.86	\$15,024.74
		\$27,034.38	\$0.00	\$27,034.38	100.00	\$0.00	\$27,034.38

Summary Charges by Account: 13-09904Z-2020 -\$2,643.74
 -\$2,643.74

All Helitzer is no longer the PI - as of 1/14/08

Deborah Helitzer
 Signature
 Date 9/16/08

Why am I signing this if I'm not the PI?

Dr. H. WAS the PI for the first 14 days of the reporting period.

Record Keeping

- Lies with the Department.



Problems? Call your Fiscal Monitor



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1 of 6

Reporting Period: January - June 2008

Fund Type: 12 - CR Main
Org: 798A - VP Resrch & Econ Dvlpmnt VPRED
Fund Code: 292M0 - MR DTRA T.O 13 - Gilfeather
Grant Code: 2R92M - MR Chemical & Biological Defense
Index Code: 798124 - MR 292M0 Chemical & Biological Def.

PI: Gilfeather, Frank L.

Employee Name Banner ID	Accounting String	Earnings	Current Pd Adjustments	Period Earnings	Percent Of Effort	Prior Pd Adjustments	Net Charges
[REDACTED]	02-456002-20A0	\$8,922.13	-\$5,913.04	\$3,009.09	26.58	\$0.00	\$3,009.09
	02-456002-20A0	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	12-456154-20A0	\$0.00	\$3,913.04	\$3,913.04	34.56	\$0.00	\$3,913.04
	12-456154-20A0	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	12-456188-20A0	\$2,400.00	\$0.00	\$2,400.00	21.20	\$0.00	\$2,400.00
	12-798124-20A0	\$0.00	\$2,000.00	\$2,000.00	17.66	\$0.00	\$2,000.00
		\$11,322.13	\$0.00	\$11,322.13	100.00	\$0.00	\$11,322.13

Smith,
John
123456

	< L.						
	02-066007-2000	\$17,782.44	-\$17,782.44	\$0.00	0.00	\$0.00	\$0.00
	02-798068-2000	\$72,404.17	\$0.00	\$72,404.17-1710.14	56.13	\$0.00	\$72,404.17-1710.14
	02-798068-2002	\$1,782.23	-\$1,782.23	\$0.00	0.00	\$0.00	\$0.00
	12-798041-2000	\$0.00	\$672.02	\$672.02	0.52	\$0.00	\$672.02
	12-798055-2000	\$0.00	\$4,199.44	\$4,199.44	3.26	\$0.00	\$4,199.44
	12-798055-2002	\$4,402.15	-\$891.12	\$3,511.03	2.72	\$0.00	\$3,511.03
	12-798084-2000	\$0.00	\$12,186.94	\$12,186.94	9.45	\$0.00	\$12,186.94
	12-798084-2002	\$4,491.30	\$0.00	\$4,491.30	3.48	\$0.00	\$4,491.30
	12-798124-2000	\$0.00	\$724.04	\$724.04+1710.14	0.56	\$0.00	\$724.04+1710.14
	12-798124-2002	\$10,675.67	\$0.01	\$10,675.68	8.28	\$0.00	\$10,675.68
	12-798126-2000	\$8,688.48	\$0.00	\$8,688.48	6.74	\$0.00	\$8,688.48
	12-798126-2002	\$3,511.03	\$0.00	\$3,511.03	2.72	\$0.00	\$3,511.03
	12-798127-2000	\$1,448.08	\$0.00	\$1,448.08	1.12	\$0.00	\$1,448.08
	12-798130-2000	\$463.40	\$0.00	\$463.40	0.36	\$0.00	\$463.40
	12-798131-2000	\$579.24	\$0.00	\$579.24	0.45	\$0.00	\$579.24
	12-798131-2002	\$2,762.48	\$2,673.34	\$5,435.82	4.21	\$0.00	\$5,435.82
		\$128,990.67	\$0.00	\$128,990.67	100.00	\$0.00	\$128,990.67

* adjustment to [John Smith] 16/08 SRL DR 798124 \$1710.14
18/08 SRL CR 798068 \$1710.14

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1 of 6

Reporting Period: January - June 2008

Fund Type: 12 - CR Main
Org: 798A - VP Resrch & Econ Dvlpmnt VPRED
Fund Code: 292M0 - MR DTRA T.O 13 - Gilfeather
Grant Code: 2R92M - MR Chemical & Biological Defense
Index Code: 798124 - MR 292M0 Chemical & Biological Def.

PI: Gilfeather, Frank L.

Employee Name Banner ID	Accounting String	Earnings	Current Pd Adjustments	Period Earnings	Percent Of Effort	Prior Pd Adjustments	Net Charges
Smith, John 123456	02-456002-20A0	\$8,922.13	-\$5,913.04	\$3,009.09	26.58	\$0.00	\$3,009.09
	02-456002-20A0	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	12-456154-20A0	\$0.00	\$3,913.04	\$3,913.04	34.56	\$0.00	\$3,913.04
	12-456154-20A0	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
	12-456188-20A0	\$2,400.00	\$0.00	\$2,400.00	21.20	\$0.00	\$2,400.00
	12-798124-20A0	\$0.00	\$2,000.00	\$2,000.00	17.66	\$0.00	\$2,000.00
		\$11,322.13	\$0.00	\$11,322.13	100.00	\$0.00	\$11,322.13
	02-066007-2000	\$17,782.44	-\$17,782.44	\$0.00	0.00	\$0.00	\$0.00
	02-798068-2000	\$72,404.17	\$0.00	\$72,404.17-1710.14	56.13	\$0.00	\$72,404.17-1710.14
	02-798068-2002	\$1,782.23	-\$1,782.23	\$0.00	0.00	\$0.00	\$0.00
	12-798041-2000	\$0.00	\$672.02	\$672.02	0.52	\$0.00	\$672.02
	12-798055-2000	\$0.00	\$4,199.44	\$4,199.44	3.26	\$0.00	\$4,199.44
	12-798055-2002	\$4,402.15	-\$891.12	\$3,511.03	2.72	\$0.00	\$3,511.03
	12-798084-2000	\$0.00	\$12,186.94	\$12,186.94	9.45	\$0.00	\$12,186.94
	12-798084-2002	\$4,491.30	\$0.00	\$4,491.30	3.48	\$0.00	\$4,491.30
	12-798124-2000	\$0.00	\$724.04	\$724.04+1710.14	0.56	\$0.00	\$724.04+1710.14
	12-798124-2002	\$10,675.67	\$0.00	\$10,675.68	8.28	\$0.00	\$10,675.68
	12-798126-2000	\$8,688.48	\$0.00	\$8,688.48	6.74	\$0.00	\$8,688.48
	12-798126-2002	\$3,511.03	\$0.00	\$3,511.03	1.12	\$0.00	\$3,511.03
	12-798127-2000	\$1,448.08	\$0.00	\$1,448.08	1.12	\$0.00	\$1,448.08
	12-798130-2000	\$463.40	\$0.00	\$463.40	0.36	\$0.00	\$463.40
	12-798131-2000	\$579.24	\$0.00	\$579.24	0.45	\$0.00	\$579.24
	12-798131-2002	\$2,762.48	\$2,673.34	\$5,435.82	4.21	\$0.00	\$5,435.82
		\$128,990.67	\$0.00	\$128,990.67	100.00	\$0.00	\$128,990.67

* adjustment to
16105 SR6 DR 798124 #1710.14
16105 SR6 CR 798068 #1710.14

OCT 14 2008

Documentation

Explain to your PI

- If necessary, explain to your PI why the dollar amount on the effort certification is different than the dollar amount in Banner. This may be because:

Explain to your PI

- A post period adjustment was done, correcting an employee's distribution, as in our example.
- [This adjustment will show up on the NEXT effort certification in the prior period adjustment column. You will pull out THIS documentation, attached to this effort certification to refresh your memory (and the PI's memory) as to why the adjustment was made.]

Explain to your PI

- That biweekly employees do not appear on effort certifications.
- That they must have at least 1% of their effort on the effort certification for each of their sponsored projects.

Make Adjustments

- Any adjustments that the PI says are necessary and that have not yet been done (does not appear on your FSH0001 report), need to be made.
- Attach copies of these redistributions (PZAREDS) to the effort certification, along with notes on the effort certification explaining the error(s), and the corrections, which are attached. These redistributions will show up on your next effort certification as prior period adjustments.

Summary

- To avoid comments on effort Certifications:
 - Reconcile the certificate. Make needed adjustments
 - Attach documentation to certificate for adjustments made after period end.
 - Answer PI questions, rather than have them add comments to the form
 - Call your fiscal agent to get help if necessary

Questions?

