

## Effort Reporting Policy

### POLICY STATEMENT

Temple University is committed to ensuring that personnel compensation charges to sponsored projects are accurate and supported by confirmed effort statements submitted in a timely manner.

All individuals within the University who manage sponsored projects, are involved in allocating compensation charges to sponsored projects, have committed effort (whether through salary support or cost share) to sponsored projects or are responsible for completing effort statements, are responsible for understanding the principles and standards for accurate and timely effort reporting as set forth in this policy.

### PURPOSE

The purpose of this policy is to ensure that effort reports completed in connection with Temple University sponsored projects are accurate, reasonably reflect the actual level of effort expended on a sponsored project and comply with sponsor requirements.

As a condition of receiving sponsored awards, the University must assure sponsors that the effort expended on their sponsored projects justifies the salary charged to those projects. In addition, the University must assure sponsors that the commitment indicated (including mandatory and voluntary committed cost sharing) in the proposal and subsequent award is met in accordance with the sponsor's terms and conditions. The University provides this assurance by requiring quarterly effort certifications for everyone whose salary is charged to one or more sponsored projects and/or cost sharing accounts during the effort reporting period of performance. Completed effort certifications indicate the percentages of the individual's total University effort that is dedicated to sponsored projects and other University activities and require a confirmation that the reported effort percentages are reasonable and accurate.

Each individual working on a sponsored project must be aware of their level of committed effort to sponsored projects, their ability to meet those commitments considering any other University obligations they may have and to communicate any

significant changes in the level of sponsored projects effort to their respective business office.

In addition, this policy's purpose is to detail a notification procedure and resources available for late effort forms that have not been completed in the Maximus Effort Reporting System (ERS). This ensures that effort reports are certified timely and accurately, reasonably reflect the actual level of effort expended, and comply with all federal requirements.

## BACKGROUND

Faculty and staff compensation, related benefits, and Facilities and Administrative (F&A) or indirect costs, account for most of the costs reimbursed to the University from externally sponsored agreements (grants, contracts and cooperative agreements). Federal and other sponsors generally expect to pay only for those portions of an employee's effort that are devoted to their projects. Effort reporting is essential for the proper allocation of salary expenses to sponsored agreements. As such, the integrity of the University's effort reporting process is of the utmost importance.

As a recipient of federally sponsored agreements, the University must comply with Title 2 in the Code of Federal Regulations, subtitle A, chapter II, part 220, (2 CFR Part 220) "Cost Principles for Educational Institutions", formerly referred to as "Office of Management and Budget (OMB) Circular A-21". The "Cost Principles for Educational Institutions" (2 CFR Part 220) details the federal regulations determining the allowability and allocability of costs charged to federally sponsored agreements. Recognizing that research and teaching are intertwined, OMB said: "A precise assessment of factors that contribute to cost is not always feasible, nor is it expected. Reliance is placed therefore on estimates in which a degree of tolerance is appropriate."

Section J.10.2 of 2 CFR, Part 220, "Compensation for Personal Services" requires that the University maintain a payroll distribution<sup>1</sup> system that will:

- Be incorporated into the official records of the institution.
- Reasonably reflect the activity for which the employee is compensated by the institution; and
- Encompass both sponsored and all other activities on an integrated basis but may include the use of subsidiary records<sup>2</sup>.

<sup>1</sup> The payroll distribution system collectively refers to the Banner ERP Payroll and Finance Modules, the Effort Reporting System (ERS), and the F & A Rate Proposal System (CRIS).

<sup>2</sup> The use of subsidiary records refers to the administrative component of the faculty activities, which is calculated in the University's F & A Rate Proposal and need not be documented in the payroll distribution system.

This section also requires that:

- a. The payroll distribution method must recognize the principle of **after- the fact confirmation** or determination so that costs distributed represent **actual costs**.
- b. Direct cost activities and F&A (facilities and administrative or indirect) cost activities may be confirmed by responsible people with **suitable means of verification** that the work was performed.
- c. The payroll distribution system will allow confirmation of activity allocable to **each sponsored agreement** and each of the categories of activity needed to identify F&A costs and the functions to which they are allocable.
- d. Direct charges may be made initially to sponsored agreements based on estimates made before services are performed. When such estimates are used, **significant changes** in the corresponding work activity must be identified and entered the payroll distribution system.
- e. Short-term (such as one or two months) fluctuation between workload categories need not be considered if the distribution of salaries and wages is reasonable over the longer term, such as an academic period.
- f. **Mandatory cost sharing** requirements that must be funded out of University funds must be properly documented in the payroll distribution system.

To comply with the after-the-fact certification requirements of 2 CFR Part 220, the University uses ERS. This policy applies when all or a portion of faculty or staff effort is expended on any federal, state, local and privately sponsored agreements.

## DEFINITIONS

1. **After-the-fact-certification:** Certification by someone with suitable means of verifying an employee's effort.
2. **Base Pay:** That part of total compensation for which effort certification is required by 2 CFR Part 220. For faculty, base pay includes regular academic year pay and summer pay for those with nine-month academic year appointments and regular fiscal year pay and B-component for medical school faculty with 12-month appointments. Base pay excludes overtime, stipends, supplemental compensation (e.g. bonuses), consulting vacation payouts and other payments<sup>3</sup>. Please see 'Labor JET' section regarding journal entries for the excluded pay types.

<sup>3</sup> Except for overtime and cross-college/school consulting (in very rare circumstances) supplemental pay is generally unallowable on sponsored agreements. The exceptions are, in effect, certified when the appropriate payroll forms are completed and signed by authorized individuals at both the home college and the college requesting the service.

3. **Central Administrator:** The role in the ERS that provides the oversight and management of the system. This role is limited to the staff of OVPR Post Award and select members of the Finance Competency Center and Computer Services. Individuals who have this role in the system are responsible for the initiation of effort reports, approval and processing of cost transfers generated by the system and providing help desk support for ERS.
4. **Certification Period:** The time period for which effort is certified; this is quarterly for all faculty and staff <sup>4</sup>.
5. **Certifier:** Individuals acting in this role should have first-hand knowledge of the activities of the employee whose report is being certified. The certifier role in the ERS allows an individual to review, update and provide an electronic signature certifying the effort report.
6. **Compensation:** Compensation for personal services covers all amounts paid or accrued by the University for services provided by an employee in conjunction with University activities or functions of instruction, research, public service, and administration, etc. Activities external to the University, such as external consulting, external appointments or other activities that benefit a separate legal entity are excluded. 2 CFR Part 220 requires that total compensation to individuals be reasonable and conform to University policies.
7. **Cost Transfer:** A cost transfer is the reassignment of an expense from one fund to another, often after the initial transaction has been recorded in the financial system. This could involve reallocating salary made for a sponsored project to a different project or correcting an error in the initial allocation of salary charges. Cost transfers are necessary to ensure that expenses are accurately charged to the correct funding sources, which is crucial for accurate reporting and compliance with funding agency regulations. All cost transfers require thorough documentation, including an explanation of the error or reason for the transfer, and justification for the new allocation.
8. **Department Coordinator:** The role in the ERS that allows the individual responsible for the effort certification process in their college/budget unit to determine the routing and monitor the completion of effort reports. Individuals assigned to this role can delegate administrative functions by creating sub- department coordinators and change assignments of individuals as needed. Department coordinators can also pre- and post-review, certify effort reports (where appropriate) and create cost transfers.
9. **Division Head:** The role in the ERS that provides the individual responsible for an entire college or division to access the system to monitor the reporting process for compliance and completion of the effort reports.

<sup>4</sup> Summer pay for June is certified as part of the Spring effort report, July and August on the Fall effort report.

10. **Effort:** refers to the proportion of time an individual spends on a specific activity, expressed as a percentage of their total institutional activities.
11. **Effort Report:** The medium used to certify an employee's effort.
12. **Effort Reporting:** The disclosure, accounting and reporting of an individual's proportional time spent on sponsored agreements and other University activities expressed as a percentage of total time.
13. **First-hand knowledge:** Direct knowledge of the activities of the employee. Those having direct knowledge include the employee, the principal investigator and the employee's supervisor.
14. **Institutional Based Salary (IBS):** The annual compensation paid by an organization for an employee's appointment, whether that individual's time is spent on research, teaching, patient care, or other activities. The University has defined IBS as follows:
- **IBS ACCOUNT CODES**
    - 60XX – Full-time faculty
    - 6106 – Graduate/teaching assistants
    - 6201, 6204 and 6205 -- Part-time faculty
    - 6203 -- Summer pay
    - 63XX -- Graduate research assistants, fellows, post-doctoral
    - 65XX -- Professional and administrative Staff
    - 6660 -- Visiting research scholar
  - **NON-IBS ACCOUNT CODES**
    - 6202, 6260 -- Faculty overload
    - 6280 -- Chairperson-stipend
    - 6296 -- Faculty one-time payments
    - 66XX -- Overload, consulting, allowances and miscellaneous
    - 67XX -- Incentive compensation
  - **Note:** Student workers (6700-6702) will be excluded from effort reporting since timecards satisfy their effort reporting requirements.
  - Please refer to the 'Account Codes Table Reference.'
15. **Payroll Distribution:** The amount of an individual's salary charged to sponsored agreements and other activities based on the percentage of effort to produce an equitable distribution of charges for an employee's activities based upon actual work performed, subject to limitations imposed by law, regulation and sponsored agreement terms and conditions.
16. **Pre-Reviewer:** The role in the ERS that allows an individual in a college/budget unit to review an effort report to ensure the accuracy of payroll distributions, initiate cost transfers to reflect the correct effort distribution and wherever necessary, update cost sharing prior to the certification of the effort report.

17. **Post-Reviewer:** The role in the ERS that allows an individual in a college/budget unit to review changes made by a certifier to an effort report. The post-reviewer determines if the changes are appropriate and consistent with the certified effort and if so, initiates cost transfers in the system, captures cost sharing or resolves any necessary discrepancies with the certifier.
18. **Sponsored Agreement:** Grants, contracts and cooperative agreements with government agencies (federal, state, and local) and private sources (foundations, corporations, etc.) under which the University agrees to perform a certain scope of work, according to specified terms and conditions, for specific, budgeted, monetary compensation. Effort must be apportioned to each sponsored agreement with the residual, if any, assigned to University (non-sponsored) funds. Sponsored agreements are established in the Banner ERP's Finance Module using grant and fund numbers beginning with 24 through 49 and 55.
19. **Sub-Department Coordinator:** The role in the ERS that allows the individual who has been delegated the responsibility for part of the effort certification process in their college/budget unit to determine the routing of effort reports and to monitor the completion of effort reports. Individuals assigned to this role can further delegate administrative functions by the additional creation of more sub-department coordinators. They may also change assignments of individuals, pre- and post-review, certify effort reports (where appropriate) and create cost transfers.
20. **Suitable means of verification:** A method that the individual certifying effort uses to verify the effort of employees of whom he/she does not have first-hand knowledge of their activities. This means confirming effort with investigators, supervisors and others having first-hand knowledge of employee activities<sup>5</sup>.
21. **Summer Pay:** Payment of salary to faculty members who are 9-month appointees. These payments are paid during the months of June, July and August.

## RESPONSIBILITIES

### Principal Investigators, Project Directors and Other Supervisors

1. Have first-hand knowledge of their own and project staff's activities.
2. Provide actual effort distribution to the Department Chair and/or Administrator.
3. Certify effort using suitable means of verification
4. All faculty are required to certify their own effort report.

### Department and Sub-Department Coordinator

1. Oversee effort planning. Plan, assign and budget salary distribution for work activities based upon an individual's expected effort at the beginning of each academic period or upon hiring.
2. Monitor the accuracy and appropriateness of all effort expended on activities.

<sup>5</sup> Departments should have written documentation of the certifier's means of verification.

3. Update payroll distribution as significant changes become known to ensure the proper accounting for effort recorded on sponsored projects and departmental accounts.
4. Certify effort using suitable means of verification.
5. Ensure overall departmental compliance with this policy.

College/Budget Unit – Department Coordinators, Division Heads, Pre- and Post-Reviewers and Sub-Department Coordinators

1. Coordinate assignments of effort reports.
2. Complete Pre- and Post-review processes within enough time to allow for certifiers to certify the effort report in the ERS by the prescribed due dates.
3. Ensure overall college/budget unit compliance with this policy.

OVPR Post Award Administrators

1. Maintain an adequate system of accounting and internal control for effort reporting within the University payroll, general ledger, and F&A Rate Proposal systems.
2. Initiate effort reports in ERS.
3. Review and process cost transfer entries generated during the effort certification process in ERS for posting to the Financial Management System.
4. Provide support to departments on regulatory issues related to effort reporting in accordance with 2 CFR Part 220.
5. Ensure overall University compliance with this policy.
6. Provide training and education to the community on the use of ERS and related regulations.
7. Complete routine system upgrades of ERS.

**POLICY**

1. Effort reported via ERS is the official University record for faculty and staff whose salary, or portion thereof, is charged to externally sponsored agreements. Other time and effort reporting must not conflict with effort reported in ERS.
2. Salaries charged to sponsored agreements must meet the criteria of a direct cost as set forth in the University's Direct and Indirect Cost Policy.
3. The initial annual salary distribution must be established at the beginning of a fiscal year for existing employees, or by their start date for new employees, based on a plan of how the employee's effort will be distributed. Significant changes of more than 5% in actual effort, or for new or expiring sponsored agreements, must be reflected in the Human Resources Payroll System by adjusting the current payroll

distribution. Using the effort report as a substitute for keeping salary distributions reasonably reflective of current actual effort is contrary to federal regulations and is not permitted.

4. The ERS effort report for each employee reflects the initial salary and effort distribution for the certification period. Changes in effort percentages, not dollars, should be made on the effort report in ERS and will generate a corresponding cost transfer.
5. Certification is required for all Institutional Base Salaries charged to sponsored agreements for faculty, staff and graduate students. Duly authorized time sheets are required for undergraduate students.
6. The effort certification must account for 100% of all effort for which the University compensates the individual during the certification period. For example, even though the number of hours of effort a full-time employee dedicates each week may substantially exceed the "normal" workweek of 35 or 40 hours, effort percentages must be based on total effort, not hours. Certification must be based on actual effort. Using budgeted effort, if not reflective of actual effort, is not permitted.
7. Certification must be for the period indicated on the effort report. An effort report for one certification period may not be used to adjust any other period's salary distribution.
8. The effect of cost sharing (required by the sponsor or voluntarily committed to in the project proposal) must be considered and properly documented and/or adjusted when completing an effort report. This includes cost sharing requirements related to the NIH salary cap.
9. Clerical and administrative salaries may not be charged to a sponsored award unless specifically budgeted and approved by the awarding agency.
10. The expense distribution change form (EDCF) should be used routinely as a proactive measure to properly adjust time and effort allocations prior to the issuance of an effort report. During an effort reporting cycle EDCF's and labor journals may be submitted for the effort to be captured correctly in the next certifying period. After an effort report is issued, all adjustments must be completed as cost transfers through ERS. Invoicing and cash draw of federal funds are based on the expenditure charged to federally sponsored agreements. As such, it is critical that timely adjustments are made to salaries on sponsored awards to avoid inaccurate invoices and cash draws.

11. Effort Certification may require the reallocation of salary expenses. Federal regulations require adjustments to salary distributions be made in a timely manner. As such, fall semester and 1st through 3rd quarter effort reports must be completed by the deadline set forth by OVPR. Spring semester and 4th quarter Effort Reports must be certified and returned by the due dates announced in the fiscal year end closing calendar. There are no exceptions to these requirements.
12. Great care must be exercised in the certification of effort. Once certified, an employee's effort distribution should not be changed if it affects the allocation of salaries charged to a sponsored agreement. Consideration will be given to correct clerical errors and other unusual circumstances, upon receipt of an approved Cost Transfer Explanation Form. The OVPR Post Award Office will evaluate such requests and make the final determination of their appropriateness. Repeated requests with similar explanations will be summarily denied.
13. Individuals who deliberately falsify, or knowingly allow falsified effort reports to be processed, may be subject to disciplinary action including, but not limited to revocation of signature authorization, suspension from participation in sponsored agreements and suspension or termination from employment. Government actions may include debarment from government funding and civil and/or criminal sanctions under the False Claims Act.

#### **EFFORT REPORTING PERIOD OF PERFORMANCE AND UNIVERSITY CERTIFICATION TIMELINE**

Effort reports are generated and confirmed on a quarterly basis, in 3-month cycles, i.e. July-September, October-December, January-March, and April-June. Each three-month period is referred to as the effort reporting pay period.

The effort reporting pre-review period begins approximately 14 calendar days from the end of the effort reporting pay period (i.e. September 30, December 31, March 31, and June 30) and will last for approximately two weeks.

The University certification period lasts approximately 14 calendar days and commences immediately once an effort report has been pre-reviewed.

#### **SUMMER PAY VIA EFFORT REPORTING SYSTEM**

The summer period is defined as the months of June, July, and August within each fiscal year. All summer work performed during this time must be recorded and reported according to the following guidelines.

Academic-year faculty who are working during the summer months may be eligible for summer pay, as outlined in their respective contracts or employment agreements. In addition, faculty who are engaged in additional work outside of their standard responsibilities during the summer period may qualify for supplemental summer pay.

In ERS, summer pay period is recognized and recorded as a “093120xx” pay period. Effort reporting for summer pay must be submitted in ERS within the timeframe designated by the University. Departments must accurately report the percentage of effort dedicated to summer work during the period of June through August. All work-related efforts, whether research, teaching, or administrative, must be appropriately categorized and documented within the system.

**Note:** Retroactive summer pay submissions, which are submitted as one-time payments, summer salary workflow approval and ERS certification, are required. One-time payment ensures faculty will receive payment. Summer salary workflow ensures an ERS record will be created for the designated period. If this step is overlooked, the salary will be recorded in the wrong month and will not be available for adjustment in the correct period in ERS.

#### CHANGE IN PRE-REVIEWER/CERTIFIER

If a pre-reviewer or certifier is out on leave or has left the university, the department has the responsibility of finding a replacement to pre-review and/or certifier the appropriate effort forms. This individual must have knowledge of the award and fund that the previous pre- reviewer/certifier worked on.

Along with the requested changes, the following statements need to be confirmed by the departments:

- We can confirm the department will follow the following three points:
  1. The newly requested pre-reviewer/certifier has access to and will utilize first-hand knowledge of the activities and related effort being pre-reviewed/certified.
  2. Suitable means of verification including confirming effort with investigators, supervisors, and others having first-hand knowledge of the activities and related effort being certified will be utilized to certify all effort.
  3. The department will obtain and retain written documentation of the pre-reviewer’s/certifier’s means of verification.

## RECERTIFICATIONS

Department administrators, faculty and staff modify and certify effort percentages for themselves and their key personnel using reasonable estimates of actual work performed. Federal guidelines and University policy recognize that the activities that constitute effort are often difficult to precisely measure. Effort certification relies on a reasonable estimate of effort, and when estimating, a degree of tolerance is appropriate. It is important to note that any changes to the recorded effort on the effort certification form will result in a cost transfer.

There may be occasions when a certified effort report needs to be adjusted. In ERS, this is called recertification, dropping or re-dropping an effort report. Since recertification will result in a cost transfer, it is required to submit an approved cost transfer explanation form to drop a certified effort report.

## LABOR JET SUBMISSIONS

The submission of labor journals is typically used for the following:

1. Pay periods that are not available in ERS.
2. Account codes excluded in ERS
  - a. Non-IBS Account Codes
    - i. 6202, 6260 -- Faculty Overload
    - ii. 6280 -- Chairperson-Stipend
    - iii. 6296 -- Faculty one-time payments
    - iv. 66XX -- Overload, Consulting, Allowances and Miscellaneous
    - v. 67XX -- Incentive Compensation
      1. **Reminder:** Student workers (6700-6702) are excluded from effort reporting.
3. Effort adjustments needed for closeout, final invoicing, or FFRs due prior to the ERS period opening and availability.
4. If an effort period is closed and/or Banner needs to reflect what an invoice shows to include appropriately to send to the sponsor, a Labor JET entry is more efficient and faster than submitting a cost transfer in ERS.
  - a. NOTE: In ERS, please note in the appropriate ERS report that a labor JET was submitted to make necessary changes.

Departments can submit labor journal entries via TUPortal. They are required to submit the appropriate JET via the following process:

1. Fill out the Labor JET template page (i.e. noting the Document Number, Workflow Number and description of the labor adjustment).
2. Submit the appropriate documentation
  - a. Labor Journal Entry Template
  - b. Cost Transfer Explanation Form
  - c. Cognos Report

- d. Payroll Detail Distribution report (SSB)
- e. Additional correspondence (ex: emails, etc.)

## NOTIFICATION AND ESCALATION PROCESS

### 1. Pre-Review Period

- a. Immediately following initiation of effort forms, the assigned pre-reviewers will receive notification and have access to the pay period available in ERS. The ERS Central Administrator will send an initial memorandum to all departments and will state a timeframe for completion of effort forms. If the effort forms are not pre-reviewed in the noted timeframe, they will receive a notification that includes a list of incomplete effort forms to be pre-reviewed.

### 2. Certification Period

- a. Immediately following the 14-day pre-review period, the ERS Central Administrator will start sending memorandums with a list of incomplete effort forms. Department Coordinators and Sub-Department Coordinators should work with the certifiers to complete their effort forms in accordance with this policy.
- b. If effort reports are still outstanding 4 weeks after initiation, the ERS Central Administrator will send a memorandum to the departments with a list of incomplete effort reports. The Post Award Director will be copied on this notice.

### 3. Noncompliance Period

- a. During the noncompliance period, any delays in meeting deadlines given must be addressed promptly; exceptions will be considered if the team is notified timely of legitimate delays in the process such as FOAPAL requests, PI leaving the university, etc.
- b. If effort reports are still outstanding 6 weeks after initiation, the Post Award Director will send a final notice to the respective Dean or Director with a copy to the AVP of OVPR with a list of incomplete effort reports.
- c. If the effort reports are still outstanding 7 weeks after initiation, OVPR will place the respective sponsored projects on hold and reserves the authority to transfer all salary and associated fringe benefit charges from the sponsored projects on the incomplete effort reports to the Department that is associated with the Certifier. Costs moved are considered a 'late cost transfers' and may not be transferred back to the sponsored project later without the approval of the Post Award Director.
- d. A total of two memorandums will be sent out each reminder period before moving up in the next escalation process. The department should work on the current period before addressing incomplete reports from prior periods.

**Note:** Quarter 4 effort forms deadline are subject to change per Controller's Office and Year-End Closing Schedule.

## **Account Codes Table Reference**

<b><u>Tracked in ERS</u></b>	<b><u>Not Tracked in ERS</u></b>
6001 – Full-Time Faculty 6002 – F/T Faculty Dean’s Appointment 6003 – F/T Faculty Enrollment Contingency 6004 – Special Appointment Faculty 6019 – Full-Time Faculty – Cost Share 6031 – Instr Residents 6032 – Hospital Administration 6033 – General Service 6034 – Hospital Supervisory 6035 – Hospital Program Development	6202 – Faculty Overload 6203 – Faculty Summer Pay 6219 – Part-Time Faculty Cost Share 6260 – Admin Overload 6280 – Chairperson-Stipend 6282 – Stipend 6296 – Faculty One Time Stipend
6040 – B-Component 6041 – B-Component – Instr Of 6042- B-Comp-Hospital Administration 6044 – B-Comp – Supervisor Hospital 6049 – B-Component Cost Sharing 6090 - F/T Faculty – Lapse 6106 – TA – Instr of Record 6116 – Grad/T.A. (Fac of Record) Non-12 Mos.	6601 – Administration-Overload Stipend 6619 – P/T Non-Faculty-Cost Share 6620 – Part-Time Technical/Professional 6650 - Part-Time Secretary / Clerical 6655 - Student FICA Taxable (Used W/6700) 6656 - Student-FICA Taxable(Use W 6701) 6657 - America Reads-FICA Taxable 6658 - WS Special State Funding-Taxable 6660 - Post Baccalaureate Scholar 6662 – Clinical Intern 6670 – Employee Consulting 6671 – Physician Services Consulting 6672 – Full-Time Temporary Employees 6690 – Overtime 6691 – Night Shift Differential 6692 – Meal Allowance 6693 – Vacation Premium 6694 – Holiday Premium 6695 – Uniform Allowance 6696 – Additional Pay
6201 – Part-Time Faculty 6204 – Provost-Ambler 6205 – Visiting Faculty 6206 – Educational Support Professional 6220 – Part Time Faculty ACA	6700 – Work Study-Student Worker 6701 – Student 6702 – Student Models 6703 – Work Study Receivable 6704 – Prepaid work study 6705 – Work-study Rec. 100% Billable 6706 - Work-study Rec. Prepaid 100% 6707 – Work Study-America Reads 6708 – Work Study-Special State Funding

	6730 – Incentive Compensation
6301 – Graduate Assistant 6302 – Research Assistant 6303 – Teaching Assistant 6304 – Pre-Doc Fellow-Medical Benefits 6305 – Post-Doc Fellow-No Med Benefits 6306 – Overseas Per Diem 6307 – Pre-Doc Fellow-No Med Benefits 6308 – NIH Child Care Allowance 6311 – Graduate Assistant-Non 12month 6312 – Research Assistant-Non 12month 6313 – Teaching Assistant-Non 12month 6314 – Pre-Doc Fellow Med Ben-Non 12month 6320 – Part Time Faculty ACA	6920 – Employee Reimbursement 6921 - Qualified EE Relief Grant (not tax) 6990 – Fringe Benefits 6992 – TIAA Chargebacks 6993 – Fringe Benefit Recovery 6995 – Non-Budgeted Fringe Benefits 6996 – Non-Budget Fringe Benefit Recovery
6500 – Dept Admin Joint Non-Faculty 6508 – Fundraising/Alumni Relations 6519 – F/T Non-Faculty-Cost Share 6520 – Full-Time Technical/Professional 6541 – FT Physicians – B Comp 6550 – Secretary/Clerical 6551 – Secretary/Clerical-Confidential 6555 – Executive Payroll 6560 - Janitorial 6561 - Mechanics 6571 – FT Physicians-A Comp 6580 – Post Doc-Fellowship 6581 – Post Doc-Trainee 6590 – Non-Faculty-Lapse	
6820 – Part-Time Non Faculty ACA	

## Summary of Notification Process

<u>Recipient</u>	<u>Content</u>	<u>Frequency</u>
All departments	Formal notification via email to department administrators when ERS will be open to the public and the timeframe as to when all necessary reports for pay period.	Quarterly
All departments	Formal notification via email to department administrators stating ERS is open to the public and the timeframe as to when all necessary reports for pay period.	Quarterly
Pre-Reviewers/Department Coordinators	Formal notifications via email to department coordinators and automated emails sent via ERS to pre-reviewers.	Notices are sent every two weeks.
Certifiers	Formal notification sent 2 weeks after first notification sent to pre-reviewers/department coordinators via ERS system.	Notices sent 3 times in the 3-month period throughout the quarter. Once report has been certified, the notices stop and/or can be ignored.
Certifiers, Pre-Reviewers & Department Heads/Chairs associated with effort reports that were not certified by the 2–4-week period (2 notices sent in 4 weeks)	Formal notification that the 30-day escalation period has begun to address noncompliance. Effort reports that remain uncertified at the end of the noncompliance period will have salary costs moved to non-sponsored funds by Research Admin.	Notices sent every 2 weeks with updates to all parties.  Once effort report is certified, the notices stop and/or can be ignored.
Certifiers, Pre-Reviewers and Department Heads/Chairs/Deans associated with effort reports that were not certified by the escalation due date.	Formal notification acknowledging the removal of uncertified salary costs from the sponsored project and to the department's 10-fund.	Notices get sent twice and escalated to the Director of Post Award.