Time & Effort Reporting System

Carlos M Rodríguez Rivera - Director
Office for Research Compliance & Integrity
University of Puerto Rico

Regulatory Framework

(Standards for Documentation of Personnel Expenses)

§ 200.430 Compensation—personal services.

(i) Standards for Documentation of Personnel Expenses

1. must be based on records that accurately reflect the work performed. These records must:
    i. internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
    ii. Be incorporated into the official records of the non-Federal entity;

Regulatory Framework (cont)

(Standards for Documentation of Personnel Expenses)

iii. Reasonably reflect the total activity not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

iv. Encompass both federally assisted and all other

v. Comply with the established accounting policies and practices

vii. Support the distribution of the employee's salary or wages among specific activities or cost

Regulatory Framework (cont)

(Standards for Documentation of Personnel Expenses)

vii. Budget estimates not qualify as support for charges to Federal awards,

A. **reasonable approximations** of the activity

B. **Significant changes are identified** and entered into the records in a timely manner. Short term fluctuation need not be considered as long as the distribution is reasonable over the longer term;

C. The non-Federal entity's system of internal controls includes processes to **review after-the-fact interim charges**

Regulatory Framework (cont)

(Standards for Documentation of Personnel Expenses)

IX. Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a **percentage distribution of total activities.**

X. It is recognized that teaching, research, service, and administration are often **inextricably intermingled** in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, **a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.**

Regulatory Framework

Extra Service Pay

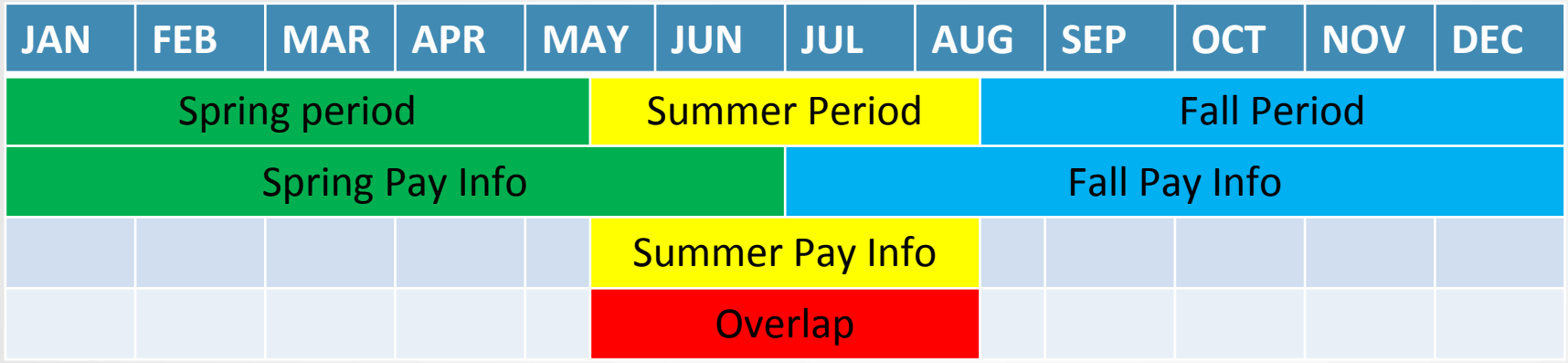
§ 200.430 h(4)

The total salaries charged to Federal awards including extra service pay are subject to the Standards of Documentation as described in paragraph (i) of this section.

Why not Oracle's T&E system

- Original plan was to implement the T&E capabilities of the Oracle Labor Distribution module(LD).
- Oracle system **did not allow** for T&E reports with **overlapping dates** (semester and summer), hence the need for an alternative.
- Although LD's T&E system was not used, the LD system is **needed as the means to distribute budget estimates.**

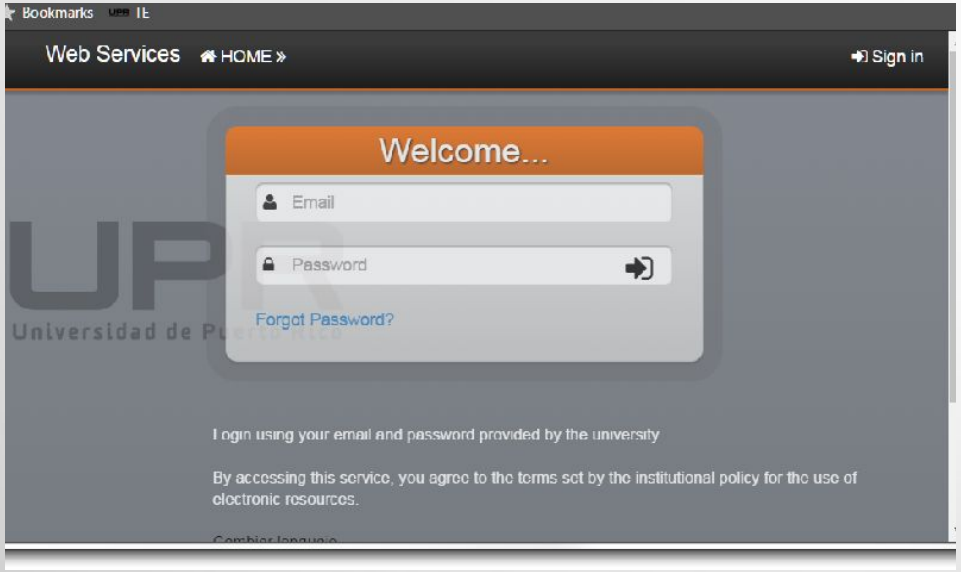
Overlap.

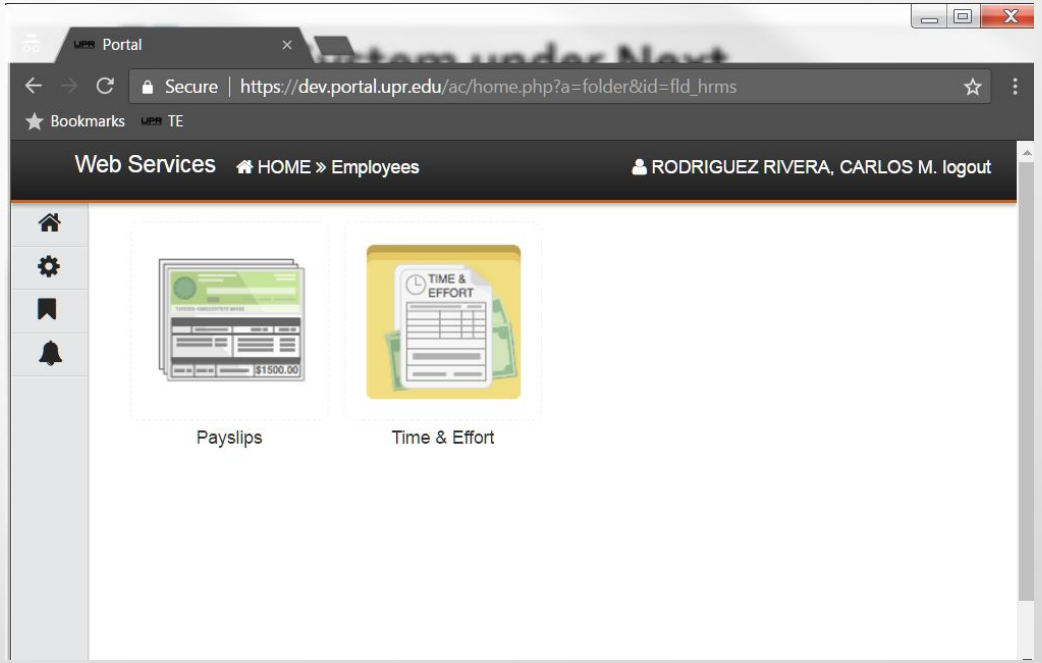


The payroll info overlaps in the summer months (mid-May to mid-August) where payments corresponding to semester and summer work are scheduled.

T&E System under Next

Familiar Interface – *http://portal.upr.edu*

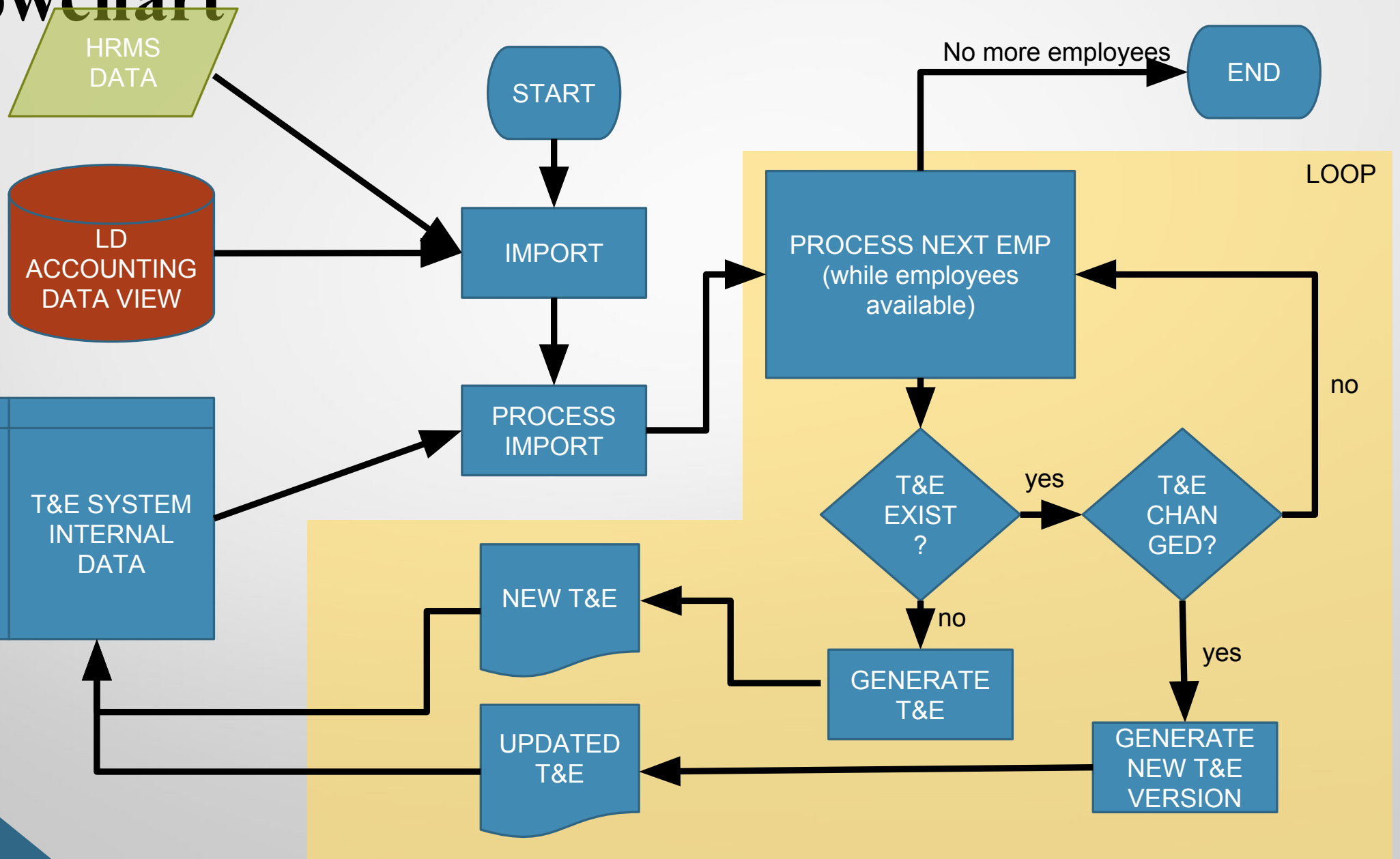




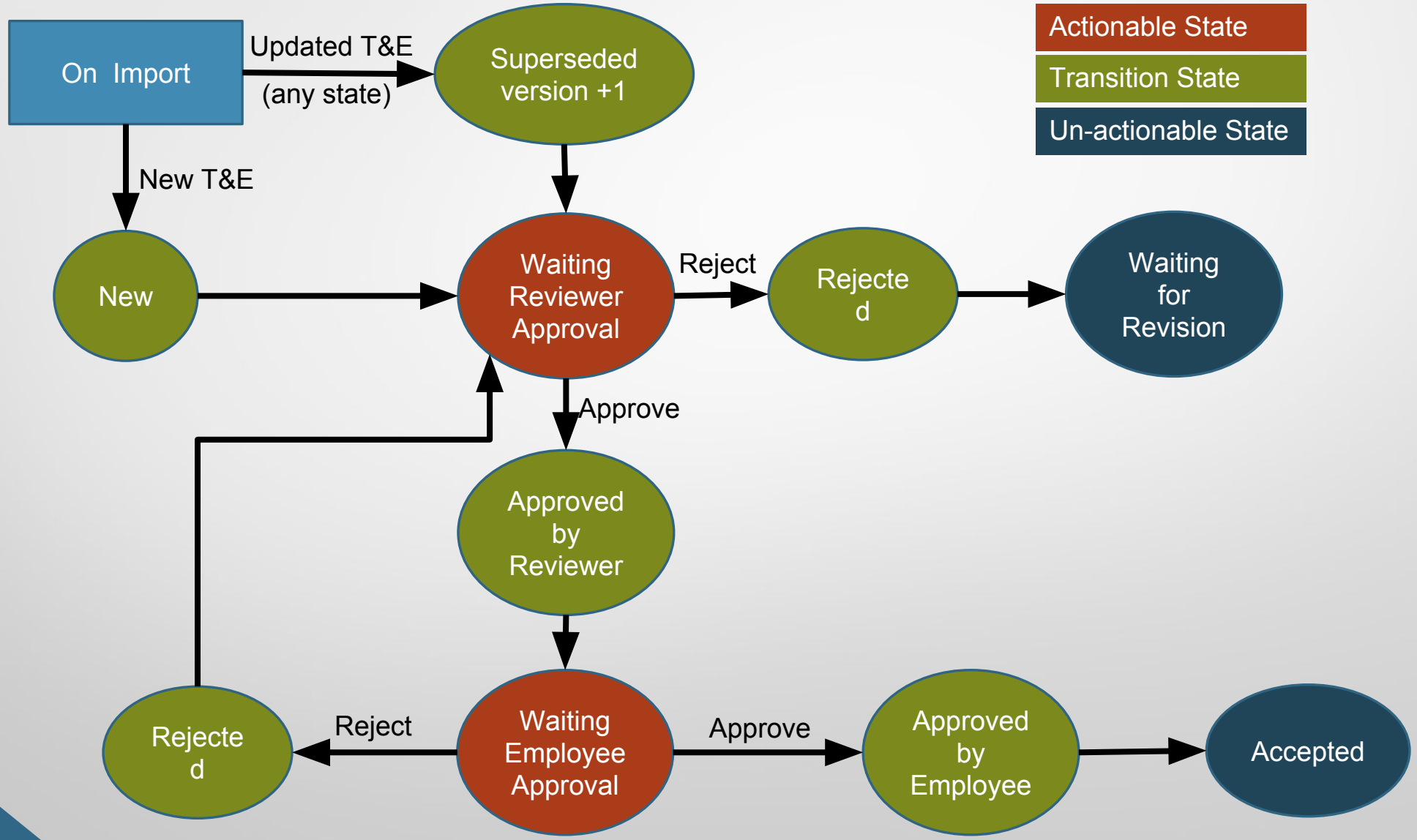
T&E System Features

- Replicate Oracle LD's Time and Effort Features
- Two steps verification process
  - Reviewer
  - Certifier (employee)
- Limit itself to be a reporting platform
- Simple interface to curb a steep learning curve
- Use of standard functionalities of NEXT

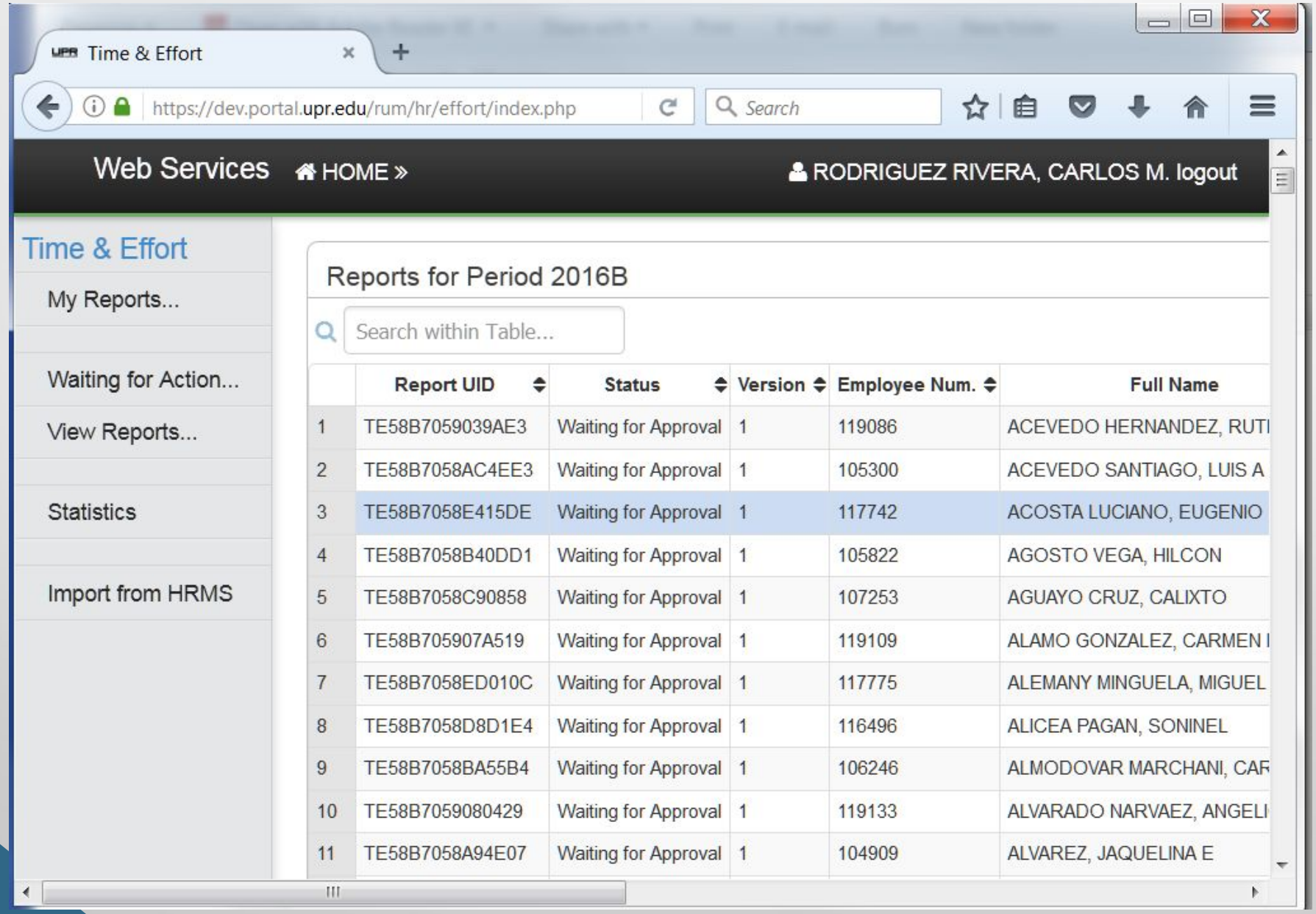
Time & Effort Reports Generation Flowchart



T&E reports state flowchart



DEMO…


Time & Effort
https://dev.portal.upr.edu/rum/hr/effort/index.php
Search
Web Services
HOME »
RODRIGUEZ RIVERA, CARLOS M. logout
Time & Effort
My Reports...
Waiting for Action...
View Reports...
Statistics
Import from HRMS
Reports for Period 2016B
Search within Table...
Report UID
Status
Version
Employee Num.
Full Name
1 TE58B7059039AE3 Waiting for Approval 1 119086 ACEVEDO HERNANDEZ, RUTI
2 TE58B7058AC4EE3 Waiting for Approval 1 105300 ACEVEDO SANTIAGO, LUIS A
3 TE58B7058E415DE Waiting for Approval 1 117742 ACOSTA LUCIANO, EUGENIO
4 TE58B7058B40DD1 Waiting for Approval 1 105822 AGOSTO VEGA, HILCON
5 TE58B7058C90858 Waiting for Approval 1 107253 AGUAYO CRUZ, CALIXTO
6 TE58B705907A519 Waiting for Approval 1 119109 ALAMO GONZALEZ, CARMEN I
7 TE58B7058ED010C Waiting for Approval 1 117775 ALEMANY MINGUELA, MIGUEL
8 TE58B7058D8D1E4 Waiting for Approval 1 116496 ALICEA PAGAN, SONINEL
9 TE58B7058BA55B4 Waiting for Approval 1 106246 ALMODOVAR MARCHANI, CAR
10 TE58B7059080429 Waiting for Approval 1 119133 ALVARADO NARVAEZ, ANGELI
11 TE58B7058A94E07 Waiting for Approval 1 104909 ALVAREZ, JAQUELINA E

How to modify a T&E (not in the system)

- Time & Effort system is a **REPORTING** platform, therefore changes should be made in the primary accounting system.
- LD’ s Distribution adjustments will be used to reflect any change in the system.

Adjustments corresponding to July 2016.

- Weekly, a table with adjustments will be collected and incorporated in to the records.

Payroll	EMPID	NAME	ACCOUNT	Amount
R01	123456	Fulano de Tal	12110.684.000.5101.610.000000000000.16	-100.00
R01	123456	Fulano de Tal	12231.684.000.5101.610.123456789012.16	100.00

Reviewers in the System.

- Each Unit must send an email with the following info for each reviewer:
  - Full Name
  - Position
  - UPR email address
  - Telephone number