Time & Effort Reporting System

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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;
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
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**
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.
§ 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.
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

START

IMPORT

PROCESS NEXT EMP (while employees available)

T&E EXIST?

T&E CHANGED?

yes

yes

GENERATE T&E

GENERATE NEW T&E VERSION

no

no

NEW T&E

UPDATED T&E

GENERIC

IMPORT

T&E SYSTEM INTERNAL DATA

HRMS DATA

LD ACCOUNTING DATA VIEW

END

No more employees

LOOP
T&E reports state flowchart

On Import

New T&E

Updated T&E
(any state)

Superseded version +1

Waiting
Reviewer
Approval

Reject

Approve

Approved
by
Reviewer

Reject

Waiting
Employee
Approval

Reject

Waiting
for
Revision

Approved
by
Employee

Accepted

Actionable State
Transition State
Un-actionable State

New

Reject

On Import

New

Waiting
Reviewer
Approval

Reject

Approve

Approved
by
Reviewer

Reject

Waiting
Employee
Approval

Reject

Waiting
for
Revision

Approved
by
Employee

Accepted

Actionable State
Transition State
Un-actionable State
## Reports for Period 2016B

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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 into the records.

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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