



Fiscal Onboarding

University of Florida

Cost Analysis/Construction Accounting

WELCOME!

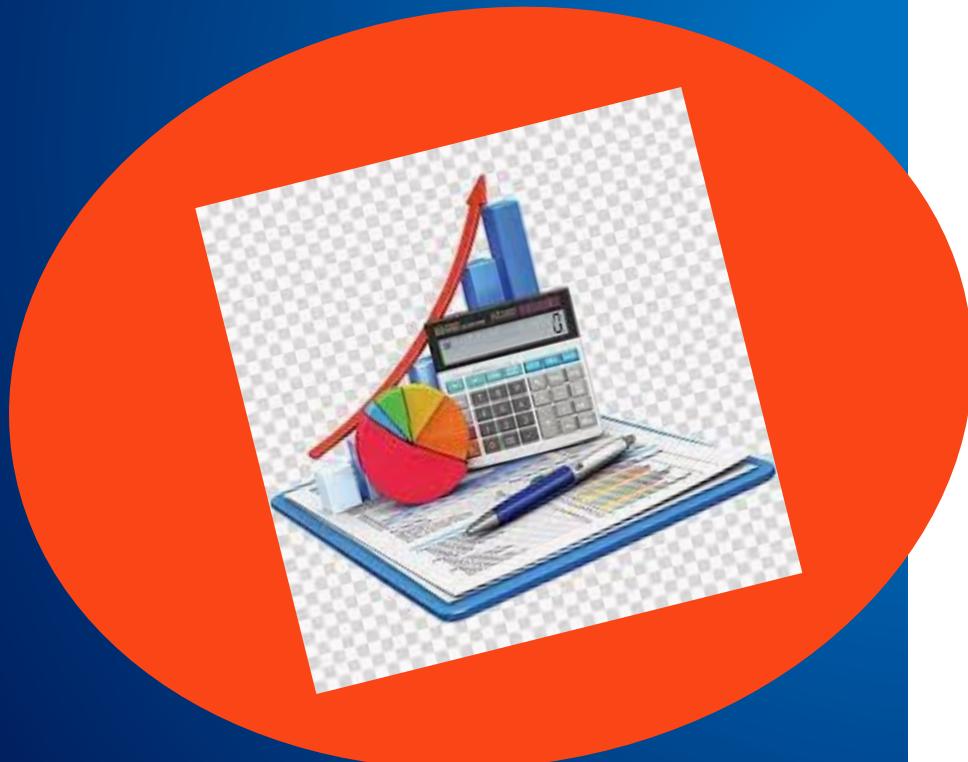
POST IN THE CHAT:

- Your Name
- Where You Work
- How long you have been at UF

Topic Overview

1. Cost Analysis and Construction Accounting Overview.
2. Key terms in Each Area
3. Who to Contact for Assistance
4. Learners post questions and responses in the chat.

Who are we?



Cost Analysis assists UF departments regarding compliance with Federal, State, and Sponsoring Agency rules and regulations.

- Part of Chief Financial Officer Division
- Located in Elmore Hall
- The main areas include:
 - Effort Reporting
 - MyUFL Commitment Entry
 - Space Reporting
 - Research Participant Payments
 - Construction Accounting

Effort Reporting

Enter Effort by Activity		Activity Details	Planned/Committed%	Actual Effort (%)	Max Effort%	
<input type="checkbox"/>	Instructional Activity				25	
	Courses				25	
	PLP6905 - 27CE (Prob Adv Plant Path)			17	17	
	PLP6905 - 28F3 (Prob Adv Plant Path)			5	5	
	PLP7979 - 275D (Advanced Research)			1	3	
	PLP7979 - 3945 (Advanced Research)			1	20	
	PLP7980 - 3946 (Doctoral Research)			1	12	
	Thesis & Dissertation					
	Other Instructional Activity					
<input type="checkbox"/>	Research/Other Sponsored Activities			1	75	
	Department Funded Research				74	
	Formula Funded Research					
	Externally Funded Research/Other Spons Activity			1	1	
	00124499 - Laurel Wilt of Avocado			1	1	
<input type="checkbox"/>	Administration and Services					
	Service					
	University / College / Department Administration					
	University Governance					
<input type="checkbox"/>	Cooperative Extension					
	General					
	Integrated					
	Multi-State					
<input type="checkbox"/>	Other					
<input type="checkbox"/>	Sabbatical/Leave of Absence					



What part do you play in effort reporting?

- To make connections:
- There are many pieces to completing effort therefore many individuals are an integral part of the effort reporting process.
- Know how your role contributes and interacts with effort reporting.
- Feel confident in where to go to get your questions answered and who to contact for assistance.

What is an Effort Report?

A representation of an employee's time spent each academic term for which they are compensated by the University.

Post in CHAT

- Is effort is based on a 40-hour work week?
Why or why not?
- What must the effort total be equal to?
- Can effort be saved from one term to another? Why or why not?

Report ID: 9MONTH ER Period: 2 - Spring 21(1-1-2021 - 5-15-2021) Rept Seq: 1 Status: Open

Employee: Multiple Jobs Overload Over-the-Cap

Employee-Level Totals (for ALL Jobs):

Gross Payroll \$	Contact Hours
\$21,066.14	10.0000

Submit for Certification i ! o p e m

Effort by Job

Appointment	Department	Actual Effort
Detail	View FAR	Units Percent Entered 22 Remaining 78
Show Less Detail Show More Detail		

Enter Effort by Activity

Activity Details	Planned/Committed%	Actual Effort (%)	Max Effort%
First 1-27 of 27 Last			
<input type="checkbox"/> Instructional Activity			
Courses			
Course 1		42	o
Course 2		42	o
Thesis & Dissertation			
Other Instructional Activity			
<input type="checkbox"/> Research/Other Sponsored Activities		22	22
Department Funded Research			
Formula Funded Research			
Externally Funded Research/Other Spons Activity		22	22
Project 1			i o
Project 2		7	i
Project 3		6	i
Project 4		7	i
Project 5		1	i
Project 6		1	i
Project 7			i o
<input type="checkbox"/> Administration and Services			
Service			
University / College / Department Administration			
University Governance			
<input type="checkbox"/> Cooperative Extension			
General			
Integrated			
Multi-State			
<input type="checkbox"/> Other			
<input type="checkbox"/> Sabbatical/Leave of Absence			

Why Learn Effort ?

- Payroll distributions, Academic Activity Reporting, Sponsored Research, and Human Resource functions all have an effect on creating an accurate effort report
- Effort certification is typically a major focus of audits
 - Because University employees do not fill out time sheets, effort certification confirms payroll is charged to projects on sponsored grants
 - Accurate certification of effort minimizes risk and protects the University from fines and other adverse ramifications

Key Terms

Effort

- The proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is compensated by Institutional Base Salary. Total effort for an employee must equal 100%.

Institutional Base Salary

- The base annual compensation set by the University for an employee. It includes salary increments, augmentations and paid overtime. It does not include non-service payroll items such as awards, overload payments, bonuses or other incentive payments.

Effort Coordinator

- The individual responsible for the allocation of the effort activities spent to 100%, working with others to fix any errors as a result of that, and submitting the record for certification to the certifier.

Who Certifies Effort?

All faculty members

Anyone teaching
a course

Anyone paid on or committed to
a grant

Why Certify Effort?

- Federal control requirements pertaining to payroll charged to sponsors
 - Payroll charges are the largest sponsored program costs and Effort confirms these charges
 - 2CFR200.430
- Report the cost of teaching a course to the state
- Tracking tenure

How Does Effort Receive Information?

Information	Source
Title, Department & Job	HR Job Data
Sponsored Commitments	myUFL Commitment entry by Cost Analysis
Courses	Academic Activities Reporting System
Gross Payroll	Payroll system
Expected Effort	System calculation - Greater of payroll or commitment
Actual Effort	Entered by the effort coordinator/certifier

Post in Chat – Do you Have a role in Effort Reporting?

Who do you contact?

AAR Courses –

- Office of Institutional Planning
- UF-AAR-Admin@aa.ufl.edu

UFIRST Commitments

- <https://research.ufl.edu/about/contact.html>

Effort Reporting

- Effort@admin.ufl.edu

MyUFL Commitments

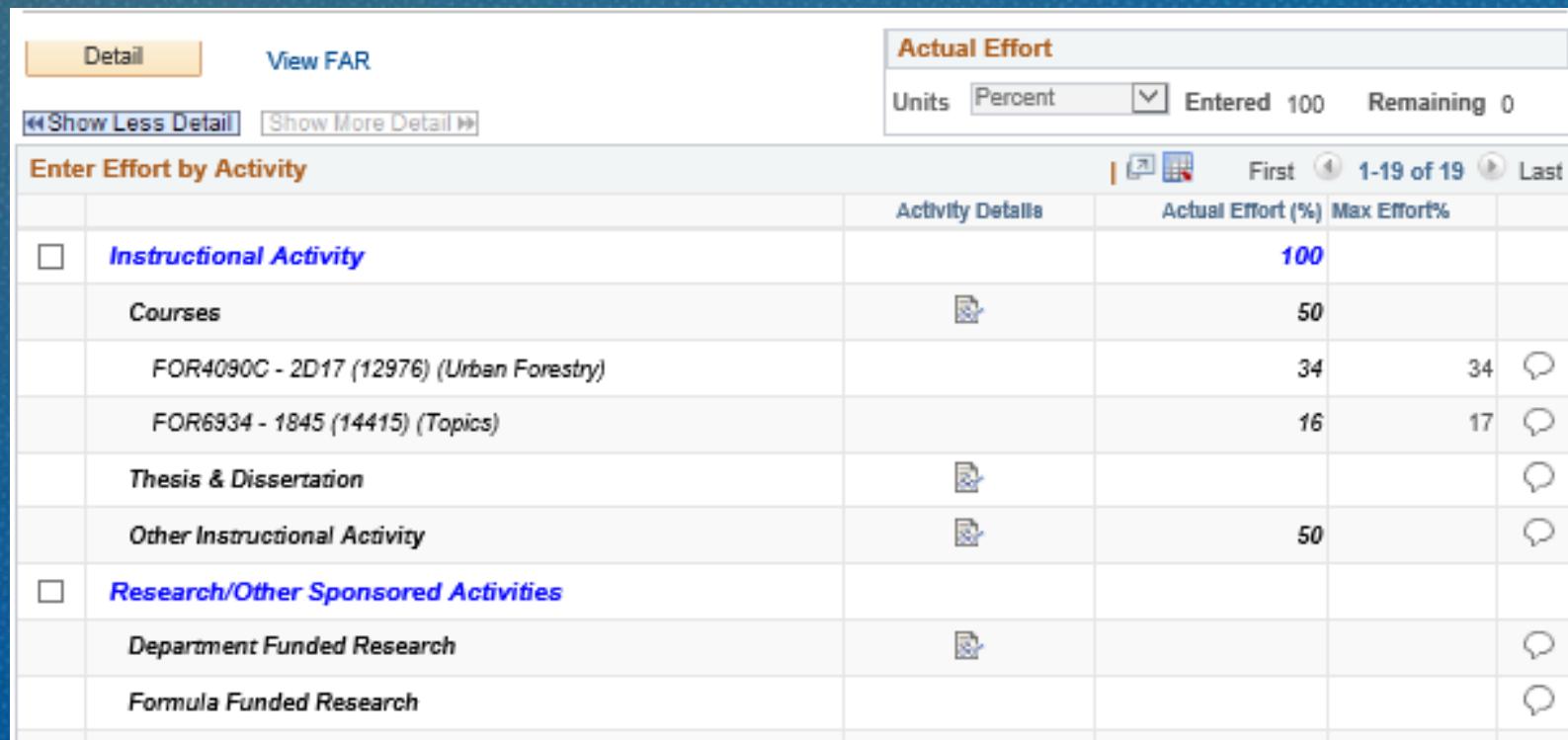
- Commitments@admin.ufl.edu

Payroll Questions

- <https://uf.tfaforms.net/315>

Post in CHAT

- FOR4090C was not on the faculty member's FAR. How do you determine if they taught the course?
- What steps should be taken if they did not teach the course?



The screenshot shows the 'Actual Effort' section of the FAR. The 'Units' dropdown is set to 'Percent' and 'Entered' is 100, with 'Remaining' at 0. Below this is a grid titled 'Enter Effort by Activity'.

Enter Effort by Activity		Activity Details	Actual Effort (%)	Max Effort%	
<input type="checkbox"/> Instructional Activity			100		
Courses		Edit	50		
FOR4090C - 2D17 (12976) (Urban Forestry)			34	34	Comment
FOR6934 - 1845 (14415) (Topics)			16	17	Comment
Thesis & Dissertation		Edit			Comment
Other Instructional Activity		Edit	50		Comment
<input type="checkbox"/> Research/Other Sponsored Activities					
Department Funded Research		Edit			Comment
Formula Funded Research		Edit			Comment

Effort Tips

- Actual effort cannot exceed 100%
- Effort is not based on a standard (e.g., 40-hour) work week
 - Based on percentage of total time worked in a given period (Regardless of the FTE)
- Effort should be a reasonable estimate of the time worked
- If an employee is paid 100% on a sponsored project, they must only work on that project and nothing else

Are You an Effort Coordinator? - Get to Know your Faculty!

- Review projects and courses one-by-one
- Verify employee distributions
- Review any pending actions with the PI
(follow up emails, waiting on PI, RA, central, agency, subs)
- Expiring projects, inquire if the PI plans to request NCE or move employees
- Inquire about upcoming proposals or awards



MyUFL Commitments

Overview Employee by Period Approval Detail

Inst ID UFLOR Report 9MONTH Project [REDACTED] Bass Visitor Fellowship

Sponsor GM03214 YALE UNIV Award Life 08/16/2023 To 12/31/2023

*Action 1 - Get Current Posted Sequence (002) Go

First 1 of 1 Last

Sequence 2 Sequence 2 Approve Commitments Status Posted

Begin 08/16/2023 End 12/31/2023 Units Percent

Team Members

Employee	Employee Name	Appointment	Commitment Period	Overall Commit %	Fall 23	Avg %			
[REDACTED]	[REDACTED]	1 - PROF	08/16/2023 - 12/31/2023	100	98	98			
[REDACTED]	[REDACTED]	2 - PROF	08/16/2023 - 12/31/2023	100	0	⚠️			

View All First 1-2 of 2 Last

Key Terms

Committed Effort

- The amount or percentage of time a university employee has agreed to work on a specific sponsored project.

UFIRST Commitment

- The overarching guarantee to the sponsor of the commitment given to receive the sponsored agreement.
 - Only needs to be modified if: Overall commitment will need to be reduced (not a by term adjustment); the key personnel will take more than a 3 month leave of absence from the work; or the overall average of the commitment will not be met within sponsor terms conditions; any other awarding updates such as No Cost Extensions.

MyUFL Commitment

- The system that is updated with by term ebb and flow commitment that feeds into the effort system.
 - This calculation is done based on the UFIRST data that is sent to Cost Analysis for the percentage expectations of the award. Can be updated each term and keeps track of the overall average of the commitment expectation.

Entering Effort Commitments

DSP and C&G reviews the award and final submitted budget against UFIRST

Cost Analysis does a Quality Assurance review of this documentation and enters the data into myUFL based on this confirmation

New commitment entries are reflected in the effort module after an overnight process runs

Committed Effort

Report ID: 2 - Spring 21(1-1-2021 - 5-15-2021) Rept Seq: 1 Status: Open

Employee: Multiple Jobs Overload Over-the-Cap

Employee-Level Totals (for ALL Jobs)

Gross Payroll \$	Contact Hours
\$21,066.14	10.0000

Release Report to Department    

Effort by Job First 1 of 1 Last

Appointment: 0 AST PROF Department:   

Detail **View FAR** **Show Less Detail** **Show More Detail** **Add Activity** **Actual Effort**
Units: Percent Entered: 22 Remaining: 78

Enter Effort by Activity First 1-27 of 27 Last

	Activity Details	Planned/Committed%	Actual Effort (%)	Max Effort%
<input type="checkbox"/> Instructional Activity				
Courses				
Course 1			<input type="text" value="42"/>	
Course 2			<input type="text" value="42"/>	
Thesis & Dissertation				
Other Instructional Activity				
<input type="checkbox"/> Research/Other Sponsored Activities		22	22	
Department Funded Research				
Formula Funded Research				
Externally Funded Research/Other Spons Activity		22	22	
Project 1				
Project 2		7	7	
Project 3		4	0	
Project 4		7	7	
Project 5		1	1	
Project 6		1	1	
<input type="checkbox"/> Administration and Services				
Service				
University / College / Department Administration				
University Governance				
<input type="checkbox"/> Cooperative Extension				
General				
Integrated				
Multi-State				
<input type="checkbox"/> Other				
<input type="checkbox"/> Sabbatical/Leave of Absence				

Space Allocation

UF .SPIN [Home](#) [Data](#) [Certify](#) [Reports](#) [Search](#) [Tickets](#) [Help](#) [Brenda](#)

Room Verification 81

81 of 189

Occupancy Verification 0

0 of 189

Allocation Verification 79

79 of 189

Project Verification 0

0 of 189

Filter Rooms...

What is Space Allocation?



Space allocation is the process of allocation how a room is used during a fiscal year.

- Assist with the RCM Budget development of the colleges.
- The primary driver of the calculation of the Facilities & Administrative rate that shows how much it costs to do sponsored agreements at UF.
- Assist departments with tracking and managing the use of space so that better decisions can be made when hiring new faculty.

Key Terms

1 Certifier

- Individual who often prepares and inputs the space data.

2 Authorizer

- Individual who “approves” the Certified space information.
- Must be a DDD level individual.

3 Certification Period

- The complete fiscal year that the space is being allocated for.

4 Occupants

- Who is using the space.



What is Required?

Room
Verification

Occupant
Verification

Allocation of
How Space is
Used

Adding
Sponsored
Projects
when
Needed



Allocation Categories

There are 5 Major Categories to allocate space usage

- Administration
- Instruction
- Research
- Vacant or Renovations
- Other

Poll Time!



<https://forms.office.com/r/ZQDnfNVnq6?origin=lprLink>



Zelle®

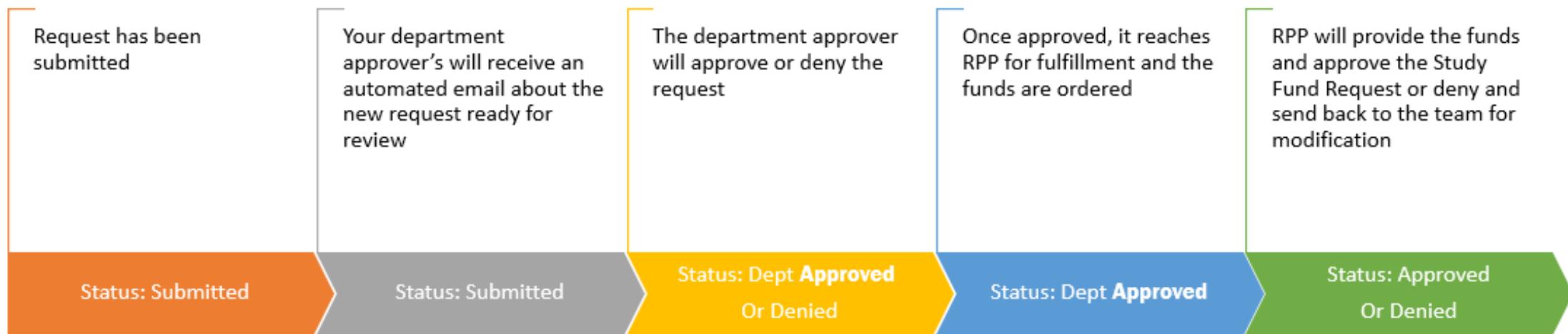


Research Participant Payments (RPP)
It's not just for research!

Why use RPP?

- To provide:
 - A central location for obtaining all payment types for participants
 - A secure database to house payment and participant information, reducing or eliminating data that departments must store
 - Quick turnaround on payment requests
 - Improved University compliance for required reporting including 1099's
 - If gift cards are ordered, in most cases can be returned to our office for a refund of cards that are not used to the study chartfield.

What is the workflow of the system?



Gift card and Payment Options

Physical Gift Cards

Walmart
Amazon
Starbucks
Publix
Target
Winn – Dixie
CVS
UF Bookstore

5 to 7 days –unless
available in
inventory

Electronic Gift Cards

Walmart
Amazon
Starbucks – 15 card
minimum
Subway

2 to 3 days

Cash and Cash Equivalents

- Check payable to Custodian.
- US Bank Pre-paid debit cards.
- Zelle digital payments
Cards: 2 to 3 days
Check: 7 to 14 days
Checks require their own departmental approval and may take longer.

Tips for RPP



If you are a Custodian of cards in a department, please do not leave the department until the cards have been verified to be returned to our office OR another individual takes possession in the system of those cards.



It is important to note that sponsored agreement expiration dates are reviewed to determine if the cards being requested make sense compared to those deadlines.



Make sure there is funding in the chartfield that is entered for payment types.

Research Participant Payments (RPP)

- **Brenda Harrell**, Associate Controller
 - Journal Entry Posting, Special Projects, Orders Gift Cards,
- **Calais Johnson**, Accounting Specialist
 - Cash Requests, Zelle Payment Transactions, Card Returns, Journal Processing, Banking Issues
- **Carrie Thurman**, Fiscal Assistant II
 - Processes all other payment type requests, customer service questions
- **Shea Anderson**, Financial Analyst II
 - Assistance with all payment type processes, 1099 reporting, reconciliations and large RPP order review.
- **Our Team Inbox**, HSP@admin.ufl.edu

Construction Accounting



<https://www.youtube.com/watch?v=IcdQo8isWt8>

Construction Accounting

Construction Accounting Team

- Deborah Strickland, Assistant Controller
 - Team Manager
- Angie Hyatt, Accountant II
 - PO change orders, journals & closeouts
- Sam Hinshaw, Accountant I
 - Journal entries & invoices
- Julie Stroud, Accounting Specialist
 - Invoices
- Arieol Williams, Accountant II
 - PO approvals & closeouts

Our Team Inbox, FACA@admin.ufl.edu



Construction Project Financial Administrators

- The team of financial administrator's primary focus is to assist Construction Project Managers with all financial data for a construction project including but not limited to:
 - Purchase Order into the myUF Marketplace
 - Review of Invoices for financial compliance
 - Reconciliation of overall financial activity of a construction project
 - Review of projects before close out procedures

Construction Project Creation

FACILITY PROJECT AND MAINTENANCE REQUEST

Whether you need a new electrical outlet or a major capital project, our staff will evaluate your service requests and determine how to best meet your needs.

Planning, Design and Construction (ufl.edu)

Examples of the projects by Area

PDC

- Renovations
- Cabinetry modifications
- Painting or adding/removing walls
- Adding/moving doors
- Flooring replacement
- Installing lab hood or equipment
- Installing electrical outlet

Facility Services

- Air Conditioning/Heating Repairs
- Plumbing Repairs
- Electrical/Lighting Repairs
- Exterior/Roof/Window Repairs
- Locks/Keys/Keycards
- Elevator Maintenance
- Landscaping

HOUSING service requests visit the [i.ServiceDesk website](#).

For **IFAS** construction or building projects and maintenance requests, refer to the [IFAS Facilities Planning & Operations website](#).

All Construction Projects must follow this procedure

Step 1: The project is requested by College/Department / Entity.

Step 2 (if applicable): The project is approved through the Construction Project Planning Executive Council (CPPEC).

Step 3: The project is then established , which is based on the “Facility Program that follows the Board of Trustee Internal Operating Memoranda 02-3 guidelines

Step 4: Upon receipt of funding commitment(s), the project is given formal notice to proceed with design

Step 5: The Project Manager and the Project Accountant are assigned

Step 6: Following CPPEC approval, the Project Manager creates a project in the Project Tracker system

Step 7: The College/Department/ Entity provides funding Source(s) that will be utilized

Step 8: Construction begins

When Additional Approvals are Needed for A Construction Project



Projects that are \$2,000,000 and over require:

- CPPEC Approval
- Board of Trustees Approval
- Board of Governors Approval

Projects that are between \$1,000,000 - \$2,000,000 requires BOT Approval.

- CPPEC Approval
- Board of Trustees Approval

Anything else that meets CPPEC Criteria

CONSTRUCTION PROJECT PLANNING AND APPROVAL EXECUTIVE COMMITTEE

- A **Construction Project Planning and Approval Executive Committee (CPPEC)** is established for the purpose of reviewing all projects that meet established criteria. University academic and operating units and their employees are encouraged to explore ways in which to advance the University's mission by developing new uses of the University's land and facilities. This might include, for example, (1) the development of land for future use, (2) the construction of new facilities, and/or (3) the renovation or replacement of existing facilities. Before proceeding with plans to undertake a project of this nature or magnitude, however, it is important that appropriate oversight, input, and approval be provided. This will better enable University leadership to determine that a proposed project meets university mission, goals, and procedures.

CPPEC

Projects that require CCPEC Review are determined by the selection criteria. Projects typically do not go to all three levels of approval. Only one level is chosen based on the project type by PDC.

Level 1 – Full Committee Review

- All projects >\$2m total project cost and/or included in a UF unit's Capital Budget
- All projects utilizing state funds, **debt** financing or donor financing > \$250,000
- All projects that demolish an existing building with replacement cost >\$1m
- All projects necessitating real estate transactions that require BOT approval

Level 2 – Sr. VP/COO, VPBA and area VP

- All projects \$1m -\$2m total project cost
- Demolish an existing building valued at ≤\$1m
- renovate or re-configure over 3,000 NSF
- Campus Master Plan Compliance Criteria with total project cost ≤\$2m
- Reassign space from one UF budget entity to another (E&G, IFAS, etc.)
- Include art, memorials, monuments, plaques or similar installations with total project cost ≤\$2m
- Necessitate other real estate transactions NOT requiring BOT approval
- Include non-standard exterior signage/branding

Level 3 – AVP PDC and area VP

- All projects that do not meet the criteria in Level 1 or Level 2
- Generates new GSF including temporary space
- Alters landscape and/or open space with a total project cost ≥\$250,000
- Includes demolition of existing building(s)
- Alters circulation or parking

Construction Accounting's Role

- Construction Accounting is responsible for the overall review of funding requests to support a construction project. This is guided by UF Policies, State Statutes, and Board of Governor's regulations. It is the departments' responsibilities to understand if their funding source meets the definition of the use of the funds for construction. For example, an auxiliary funding source overall may be ok as far as state statutes, but Construction Accounting would not be able to determine if the work being done is really for the auxiliary in the department's space.
- In addition, Construction Accounting is the final review of an invoice, purchase order and journal entry that affects a construction project. This is to verify amount, project number, and vendor.



Wrap Up

- Which section was the most informative to you?
- What would you like to learn more about?

- <https://forms.office.com/r/QaMW9cx9t?origin=lprLink>



Questions

