



Cornell University

# Effort Planning and Confirmation

2011

Division of Financial Affairs



## What is “Effort Certification”

- OMB Circular A-21 (section J.10.b.(1)(e) requires “at least annually a statement will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed, stating that salaries and wages charged to sponsored agreements ... or other categories are reasonable in relation to work performed.”
- Data must “be incorporated into the official records of the institution.”
- Cornell University policy 3.11, modified in 2009, implements A-21 and other federal and grant requirements.



## Why the continued focus on effort?

- Effort is 80% of the cost of sponsored research.
  - Only 61% here, but still almost \$200M (FY08)
- Ranked as #1 risk to Cornell by the Risk Council
- Among the top issues for federal auditors
  - *“Our review disclosed that Cornell generally has a well established and sound Federal grants management system. Our review of 30 sampled employees found no specific misstatements of effort, but the University allowed labor costs charged to NSF awards be certified by employees without first hand knowledge or a suitable means of verification. Specifically, our audit found the labor costs for 8 of the 30 sampled employees, representing 19 percent of the salaries reviewed, were inadequately certified.”*

from [http://www.nsf.gov/oig/09\\_1\\_008\\_cornell.pdf](http://www.nsf.gov/oig/09_1_008_cornell.pdf)



## Risks of Non-Compliance

- Severe penalties or funding disallowances could result from inaccurate, incomplete, or untimely effort reporting.
- Cornell or PI could be put on probationary, debarred, or special status which could affect future funding
- Could require more stringent reporting requirements
- Could lose expanded authority status



## Frequently raised concerns

- Everyone:
  - Certification must represent actual effort, not budgeted effort.
  - Breaks in certification
  - Total commitment
  - All of a person's compensated activities, including teaching, committee memberships, administrative duties, etc. cannot exceed 100% and must be factored into the overall allocation of time.
  - Individuals must know the project on which they are working and from what funds they are paid.



## More Concerns

- Faculty and/or Principal Investigators:
  - Summer salary. Only for project work during summer.
  - Institutional roles, proposal preparation, are not grant costs!
  - Over commitment
    - Has a person promised more than 100% to sponsors
  - Sponsor commitments
    - Are commitments being met?
    - Reduction of PI effort by greater than 25% (i.e. from 50% to 37.5%) requires sponsor approval.
- Graduate students and postdocs
  - Must be monitored just like other staff, despite independence.
  - Only stipend payments to GRAs are reflected on form.
    - Tuition should follow same distribution.



## Ongoing Monitoring

- Entire process should be addressed by documented ongoing monitoring, followed by documented year-end verification.
- An ADAF must be submitted in a timely manner when it is recognized that effort component changes more than  $\pm 10\%$ .
  - Changes the payroll distribution and modifies the “plan.”
  - Per A-21: “Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term.
- Units need to coordinate with other units when:
  - Distributions cross unit lines and involve multiple supervisors
  - Individuals have multiple positions (will generate multiple certifications)



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# ADAF Certification

**Notes:**

- (1) For each account and for each period involved, provide a total amount to move.
- (2) If additional space is necessary, attach a comparable worksheet.
- (3) Attach supporting documentation of prior period charges from ADW Labor Reports. On the report(s), highlight all charges to be moved.

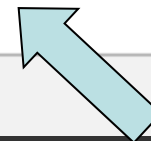
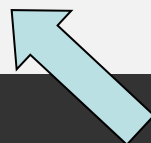
**PART V Preparation, Authorization, and Explanation**

Preparer's Full Name:  Phone:  E-mail:

Approver's Signature(s)\*: \_\_\_\_\_ Date Signed: \_\_\_\_\_

*\*Approver is a person with account signature authority. For FND 471, FND 45X, & FNC 43X, signature of the approver also indicates agreement that:  
"By signing above, I am indicating that any wage adjustments are appropriate to the account to which they will be charged, and that I have used suitable means of verification to ensure that they are an accurate representation of the effort performed. For sponsored funds, Principal Investigator approval has been obtained for this change. Prospective changes represent a formal alteration of the "Plan" portion of the Plan Confirmation Process."*

Reason for "retro": **(required for sponsored activity and all requests over 90 days)**







## Special situations

- NIH salary cap
  - Affects anyone paid all or in part on NIH funds, with FY11 pay rate greater than \$149,775 (9 mo) or \$199,700 (12 mo)
  - Creates a cost sharing requirement that must be recorded via an in-base linked cost sharing account.
  - An issue for both academic year and summer payments.
- NSF Limits
  - Normally only two months per fiscal year professorial support from all NSF awards combined, including subawards, unless stated in award documents.
- Obtain certification by departing faculty prior to departure



## Cornell Process

- Plan Confirmation Process utilized
  - Only for those individuals charged to sponsored activities, federal appropriations, cost sharing, or organized research accounts (temps and students who use time cards are excluded).
  - Plan based on current year actual or CPBS data.
  - June report contains YTD FY11 salaries and wages from all sources for those individuals requiring certification.
- Only Cornell-compensated activities are included.
  - Some types of supplemental compensation for incidental work, or other types of taxable reimbursements, may be excluded.



## What is being certified?

- Effort is the total time spent conducting university business irrespective of normal work schedules.
- Certification must incorporate activity on all sponsored projects and all institutional activity stated as a percentage.
- Reports are based on 100% effort, not hours, weeks or other method.
  - Whether an individual works 20 or 60 hours a week, the total effort reported for that individual is 100%.



## What is being certified?

- Was the personal compensation allocable to the account charged?
- Was it in proportion to the effort provided?
- Is it in the right cost base?
- Is cost shared effort documented?
  - For faculty and senior researchers only mandatory and voluntary committed cost sharing should be recorded. Voluntary uncommitted effort for faculty and senior researchers may remain in the instruction base in accordance with the January 2001 A-21 clarification.



## What needs to be done first?

- Units should be reviewing effort throughout the year.
  - Reports are produced monthly via the Hyperion Brio Portal.
  - Contact Cost Analysis if you are having trouble accessing the reports. Contact [brio-hyperion-admin-supp@cornell.edu](mailto:brio-hyperion-admin-supp@cornell.edu) if you are having problems with Brio
- ADAFs must be prepared and received by Payroll no later than June 20, 2011 for any changes that need to be reflected in the final reports, or for future distribution.
  - Note: changes are subject to the recently revised Policy 3.20, Cost Transfers on Sponsored Projects



## Who should sign?

- Cornell permits certification by individuals, principal investigators, departmental administrators or, per A-21, anyone having “suitable means of verification that the work was performed.”
- “Verification” must be obtained and documented when using anything other than individual certification.
- Person who signs, and the principal investigator, are ultimately responsible for expenses on sponsored projects.
- Regardless of who signs, the Principal Investigator must be aware of, and understand, the effort certification process.



## Certifying Signature

- The signer must understand what they are signing and “know” the effort
- If the individual is not signing their own effort report, the signer must be as close as possible to the work performed (e.g. Direct Supervisor).
- Business managers cannot sign for entire department unless they have used ‘suitable means’.
- The signer is taking responsibility for certifying that the information is correct on the report.



## Suitable Means – Definition

- *The process through which one receives assurance that effort was provided as stated so that an effort certification may be approved by an individual not having firsthand knowledge. Suitable means of verification requires the documented review by an individual, such as the PI, project manager, supervisor, or an employee who has firsthand knowledge that the work was performed.*





## Suitable Means – What Does it Mean?

- PI sub-certifications
- Interviewing and documenting conversations with PI's or other staff regarding effort on their awards
- Review of time cards (throughout the year) including technicians, student employees, and others
- Project effort recording system maintained by unit
- All documentation must be retained by unit, and is subject to audit.



## Suitable Means – What It Doesn't Mean?

- “Negative confirmation”
  - “PI always tells us if there is a problem.”
- Certified individuals because that is how they were appointed
  - Must review actual charges not commitments
- Certification based on allocation of academic appointment
- Review of labor distribution reports



## How to do the certification?

- Units should await notification from Cost and Capital Assets that the final reports are available and correct.
- Reports should be generated and reviewed as soon as they are available.
- Units must print and return one of the three reports.
  - Please choose one report to return
  - Return entire unit's certification together
  - Return in page number order
  - Reports with filters will not be accepted.



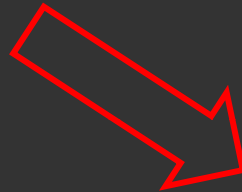
## How to do the certification?

- Make changes to plan and actual data as necessary.
- (Note: Most changes should have been made in the prior month from the May reports)
- ADAF changes must be updated on the report (both % and salary distribution)
- Signed final certifications, along with ADAFs for changes made, must be submitted no later than July 31st.
- DFA must notify appropriate officers (i.e. unit heads, college business officer) when certifications are delinquent.



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Method used must be noted on group certification form.



**CORNELL UNIVERSITY  
ANNUAL CERTIFICATION OF EFFORT  
GROUP CERTIFICATION FORM  
FISCAL YEAR 2008-2009**

As a requirement of funding we receive from federal and other sponsored agencies, we annually certify that the accounting of our effort is correct and appropriate. This certification is a plan-confirmation process. We need to ensure that the distribution of effort by institutional function for the current fiscal year and planned for our position and appointment for the upcoming fiscal year is as accurate as possible on an annualized basis. For the graduate research assistant job title, this report represents only the stipend portion of the appointment. Other components are generally distributed similarly to the academic year stipend and documented in subsidiary systems.

Using the suitable means of verification described below (please check one of the following):

- Signed sub certification provided by PIs and retained by department
- Documented PI interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)
- Documented individual staff interviews near certification time (conducted from \_\_\_\_\_ to \_\_\_\_\_)
- Project effort recording system maintained by unit
- Other: \_\_\_\_\_

I hereby certify that for ALL charges to employees' positions based in department \_\_\_\_\_, the attached Plan Confirmation Report for the period 07/01/08-6/30/09 is accurate and reasonably reflects position activity. Material changes in effort (+/- 10%) during the ensuing year must be reported to payroll on the Account Distribution Adjustment Form. Material changes on sponsored awards should also be reported to the Office of Sponsored Programs, to determine if the sponsor should be notified.

Department Name	_____
Name of Person Certifying	_____
Title of Person Certifying	_____
Signature of Person Certifying	_____
Date	_____

Please sign this letter and return **with** Plan Confirmation Reports by July 31, 2009 to:

Wilson Tarbert, Cost Analysis  
Division of Financial Affairs  
341 Pine Tree Road



## References

- Hyperion Brio Portal
  - <https://brio.cit.cornell.edu/Brio/browse/Main>
- Annual Certification Process
  - <http://www.dfa.cornell.edu/dfa/accounting/topics/costanalysis/effort.cfm>
- Policy 3.11, Effort Planning and Confirmation
  - <http://www.dfa.cornell.edu/dfa/treasurer/policyoffice/policies/volumes/finance/effort.cfm>
- OMB Circular A-21
  - [http://www.whitehouse.gov/omb/circulars/a021/a21\\_2004.html](http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html)



## Assistance

- [uco-cost-mailbox@cornell.edu](mailto:uco-cost-mailbox@cornell.edu)
- Nancy Abbott, Manager, Cost and Capital Assets, [nja3@cornell.edu](mailto:nja3@cornell.edu), 5-9368
- Debbie Littlejohn, Cost Analyst, Cost and Capital Assets. [djl258@cornell.edu](mailto:djl258@cornell.edu), 5-9402



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Browse - nja3 on brio - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites

Address <https://brio.cit.cornell.edu/Brio/browse/Main>

Google Go Bookmarks Check AutoLink AutoFill Send to Settings



## Ad Hoc Query Tool

Hyperion Performance Suite  
brio:1800 | nja3



Browse | BROWSE | SEARCH | PREFERENCES

EXIT HELP

Hyperion Brio Portal

Accounting

- Accounts P
- Budget
- Capital Ass
- General Lec
- Labor Data
- Plan Confir

Accounting

By Name SORT

### \* NEW: CHANGE PASSWORD FOR ALL DATAMARTS

Change your DataMart password without knowing your OLD password(s). ALL prior passwords will be changed to ONE NEW ONE. Only letters & numbers, and cannot be your Netid, to comply with Security guidelines. Requires SideCar/CUWebAuth.

Apr 13 2007 12:48 PM

htr

Search: this Folder (and subfolders) GO

You may need to change your password, but you can use your current password if it meets the requirements.

Internet





- Hyperion Brio Portal
- Accounting
- Plan Confirmation

## Plan Confirmation

### Instructions for using DFA-HRPY Dashboard

Updated 3/19/08 for "combination" Accounting-HR Reports converted from Actuate, like Plan Confirmation. Should decide whether to close Section Catalog in light of buttons on dashboard - they seem redundant?

Mar 19 2008 5:07 PM [doc](#)

### Plan Confirmation Report - DEMO

DEMO version of Individual, Departmental and Primary PI versions - contains fake data. View & Process to HR-actuate-distrib-TEST group, using HRPYTEST oce, in Acctg>Plan Conf folder.

Apr 2 2008 12:57 PM [bq](#)

### Plan Confirmation Report - HRRP0418

UPD 4/14/08 -Individual, Departmental and Primary PI versions. Back to VIEW & PROCESS for LOCKED Report. HR-actuate-distrib-TEST using HRPYTEST oce. LEAVE SECTION CATALOG OPEN.

Apr 14 2008 8:53 AM [bq](#)

Search: this Folder (and subfolders)  GO



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https://brio.cit.cornell.edu/Brio/dataaccess/Browse?REQUEST\_TYPE=GET\_DOCUMENT&DOC\_UUID=0000119 - Microsoft Internet Explorer

File View Tools Help

- User Home**
- Sections
  - User Home
  - SuperFilter
  - NOTES
  - Individual Plan
  - Departmental
  - PI Plan Confir

Cornell University Accounting Services

### Plan Confirmation Reports

Related Links

- [Policy 3.11, Plan Confirmation](#)
- [Annual Cert. Process](#)
- [Dashboard Help](#)
- [Brio Portal](#)

**Enter Report Parameters:**

Year-Month: 2008-02

College/Unit: **GS - Gambling Sciences**  
OVS - Office Of Vacation Studies

Department: BRIDGE - Bridge Statistical Sciences  
POKER - Advanced Poker Studies

All  
Clear

Generate Report

Use "CTRL" and arrow keys to select more than one college.

Use "CTRL" or "All" button to select more than one Department.

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### Individual Plan Confirmation

- User Home
- SuperFilter
- NOTES
- Individual Plan C
- Departmental Pla
- PI Plan Confirmat



### Contract College Plan Confirmation Individual Report 02-2008

Department: **POKER**

Name: Soup, Campbells  
Emplid: 1536101

Position Code: 91371868

Comprate: 12,345.67  
Planned Commitment: 12,345.00

Payments: 24 % Time: 1.000000  
Job Title: Professor

Seq #: 001015

#### Academic Year Distribution

FY08 Actual Effort	FY09 Plan Effort	Account	Title	End Fnc	Src Desc	Obj	Proj	Duo	OSP Num	PI Name	Cost Shr Num	FY08 Actual Dollars
0.94	0.94	ZZ99410	POKER-GENERAL	431	410	APPROP	4000	000	000			1,234.56
0.03	0.03	ZZ99500	POKER OPS PY06-10	471	431	NSF	4000	000	000	49758	BROWN, B	1,234.56
0.04	0.04	ZZ99843	HIGH RESOLUTION POKER RADAR ST	471	430	NASA	4000	000	000	47059	CAMPBELLS, S	1,234.56
0.00	0.00	ZZ99847	SURFACE PROPERTIES OF CARDS	471	430	NASA	4000	000	000	42481	CAMPBELLS, S	1,234.56
<b>Academic Year Distribution Total</b>												4,938.24

#### Faculty Summer Salary

FY08 Actual Effort	FY09 Plan Effort	Account	Title	End Fnc	Src Desc	Obj	Proj	Duo	OSP Num	PI Name	Cost Shr Num	FY08 Actual Dollars
0.30		ZZ99500	POKER OPS PY06-10	471	431	NSF	4070	000	000	49758	BROWN, B	1,234.56
0.42		ZZ99843	HIGH RESOLUTION POKER RADAR ST	471	430	NASA	4070	000	000	47059	CAMPBELLS, S	1,234.56
0.28		ZZ99847	SURFACE PROPERTIES OF CARDS	471	430	NASA	4070	000	000	42481	CAMPBELLS, S	1,234.56
<b>Faculty Summer Salary Total</b>												3,703.68

Due to funding we receive from federal and other sponsored agencies, we are required to certify that the accounting of our effort is correct and appropriate. This certification is a plan confirmation process. We need to ensure that the distribution of effort by academic function for the current fiscal year and planned for our positions and appointments for the upcoming fiscal year is as accurate as possible on an annualized basis. For graduate research assistant job title, the above represents only the stipend portion of the appointment. Other components are generally distributed similarly to the academic year stipend, and documented in subsidiary systems.

Having first hand knowledge or suitable means of verification, please sign this form after you have reviewed, initialized modifications where appropriate, and approved the effort distribution that is represented on this document. Project leaders or faculty may sign on behalf of their non-professional staff, provided the effort submitted is discussed with each individual. Material changes in effort (+/- 10%) during the ensuing year must be reported to payroll on the Account Distribution Adjustment Form. Material changes on sponsored awards should also be reported to OSP, to determine if the sponsor should be notified.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Note: See Accounting: System Structures and Transactions Policy 3.7 for further information on account attributes.



File View Tools Help



Process

## PI Plan Confirmation

Sections

- User Home
- SuperFilter
- NOTES
- Individual Plan Cc
- Departmental Pla
- PI Plan Confirmat



Cornell University

### Contract College Plan Confirmation PI Report 02-2008

Department: **POKER**

PI: **CAMPBELLS, S**

Seq #: 001015

Name: Soup,Campbells

Emplid: 1536101

Position Code: 91371868

Planned Commitment: 12,345.00

Comprate: 12,345.67

Payments: 24 % Time: 1.000000

Job Title: Professor

#### Academic Year Distribution

FY08 Actual Effort	FY09 Plan Effort	Account Title	Fnd Fnc	Src Desc	Obj Proj Duo	OSP Num	PI Name	Cost Shr Num	FY08 Actual Dollars
0.94	0.94	ZZ99410 POKER-GENERAL	431	410	APPROP	4000 000 000			1,234.56
0.03	0.03	ZZ99500 POKER OPS PY06-10	471	431	NSF	4000 000 000	49758 BROWN, B		1,234.56
0.04	0.04	ZZ99843 HIGH RESOLUTION POKER RADAR ST	471	430	NASA	4000 000 000	47059 CAMPBELLS, S		1,234.56
0.00	0.00	ZZ99847 SURFACE PROPERTIES OF CARDS	471	430	NASA	4000 000 000	42481 CAMPBELLS, S		1,234.56

Academic Year Distribution Total 4,938.24

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https://brio.cit.cornell.edu/Brio/dataaccess/Browse?REQUEST\_TYPE=GET\_DOCUMENT&DOC\_UUID=0000119 - Microsoft Internet Explorer

File View Tools Help

### SuperFilter

Filter Results

Pc Emplid  Not = Equal

1536101

Change  
Remove  
Clear

**All Results:** 85  
1. Pc Emplid = 1536101 7

Pick Columns Show Current Filter Export Data Help Unique Rows Only Save Restore

	MM-YYYY	Pos Deptid	Pd_Name_Group	Pc Emplid	Cgd Position Nbr	Jbc Descr	Cgd Account	
1	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99410	POK
2	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99500	POK
3	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99500	POK
4	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99843	HIG
5	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99843	HIG
6	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99847	SUR
7	02-2008	POKER	Soup,Campbells	1536101	91371868	Professor	ZZ99847	SUR

Unknown Zone

“Remove” clears the highlighted filter only.  
“Clear” removes all filters.



## Individual Plan Confirmation

- User Home
- SuperFilter
- NOTES
- Individual Plan C...
- Departmental Pla...
- PI Plan Confirmat...



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Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Note: See Accounting: System Structure and Transactions Policy 3.7 for further information on account attributes.

Run Time: 04/23/08 01:28 PM

CONFIDENTIAL

\*\*\* FILTER: Pc Emplid = 1536101 \*\*\*

Page 1