Effort Reporting Summary:

- Effort certification is a compliance requirement of accepting federal awards.
- Effort reporting (ER) tracks the **reasonable approximation** of **actual activity** on projects. It should not simply mimic budgeted amounts.
- C of I uses “after the fact activity records” 3x per year (end of: fall term, spring term, & summer).
- Each faculty member certifies own effort.

**Goals today:** understand ER, prepare for fall reporting, become familiar with ER process
How is effort determined?

- **NOT** based on a 40-hour work week or FTE
- Based on activities for which you are compensated by The College of Idaho including:
  - **A) Sponsored project activities**
  - **B) Institutional (non-sponsored) activities**
    - Administration (including duties as chair, dean, etc.)
    - Instruction (teaching)
    - Research (excludes externally funded research)
- Expressed in percentages (%A and %B -aggregate)
- Must total 100% each reporting period

“Lumped”
ER system “reasonably reflects” paid activity

- OMB Circular A21 J10b(1)(c): “…it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled…. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.”

A

Institutional
88%

Sponsored
12%

The degree of tolerance at the College is +/- 5%

B

Teaching
60%

Service
20%

R: Other
8%

R: Sponsored
12%

Academic year effort

Academic year effort
Components of “100% effort”

**Sponsored** project activities include:

- Effort on federal grants or contracts*
  (e.g., NIH, NIH-INBRE, NSF, DOD, BLM)

- Effort on non-federal research projects*
  (e.g., a foundation grant)

- Administrative effort related to a sponsored project*
  - Writing progress reports
  - Holding a meeting with staff
  - Presenting research results at a scientific conference
  - Reading scientific journals to keep up to date with the latest advances in the project topic area.

*Even if salary is not all paid by the sponsor (i.e., cost sharing)*
Components of “100% effort”

Institutional activities:

- Teaching
- Advising
- Department Chair duties
- Attending general departmental faculty meetings
- Serving on College committees
- Proposal preparation
Pay distribution reflects effort distribution

- Salary and wages charged to sponsored projects should reasonably reflect the proportionate share of time spent on the project.
- Cost share commitments must be included in the effort distribution.
- Salary payments cannot be made for effort not applied to the project.
- Federal requirements stipulate that anyone certifying effort for another individual must credibly have first hand knowledge of that individual’s actual effort.
How does the process work?

- Effort report form is pre-populated with salary distribution
  - Each academic term for faculty (i.e., each semester and summer)
    (Monthly time sheets serve as ER for non-faculty employees)

- Individual reports percentages of actual effort and verifies the report as a **reasonable estimate of actual effort** worked by signing it. Useful resources to help document effort allocations include these items:
  - Calendars
  - Journals, logs, and blogs
  - Teaching schedules
  - Leave reports
  - Correspondence
  - Outside activity forms
Red Flag Issues / Audit Triggers

- Late effort reports
- Effort certified by someone lacking first-hand knowledge of the individual’s actual effort
- Percentage outside of sponsored project is insufficient to credibly cover teaching, administrative, or other College work
- Multiple post-certification revisions
- Significant inconsistencies between effort report and other documentation such as:
  - Calendar
  - Leave reports
  - Other support forms
  - Lab records