


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.

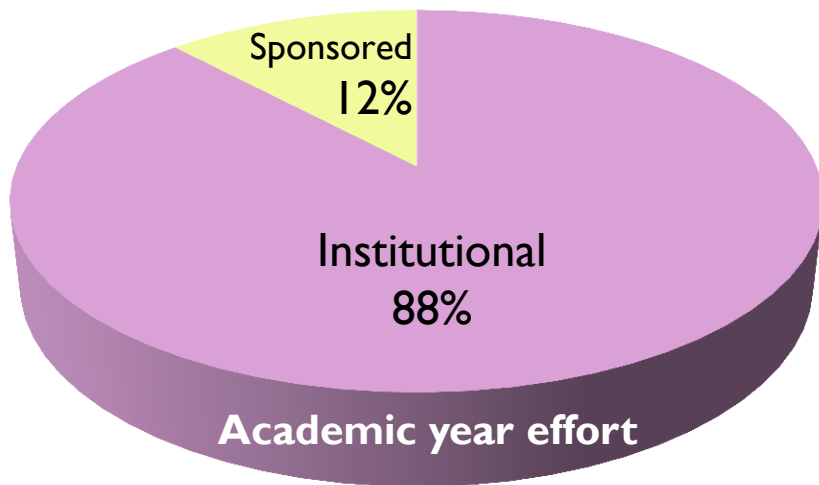
Goals today: understand ER, prepare for fall reporting, become familiar with ER process

How is effort determined?

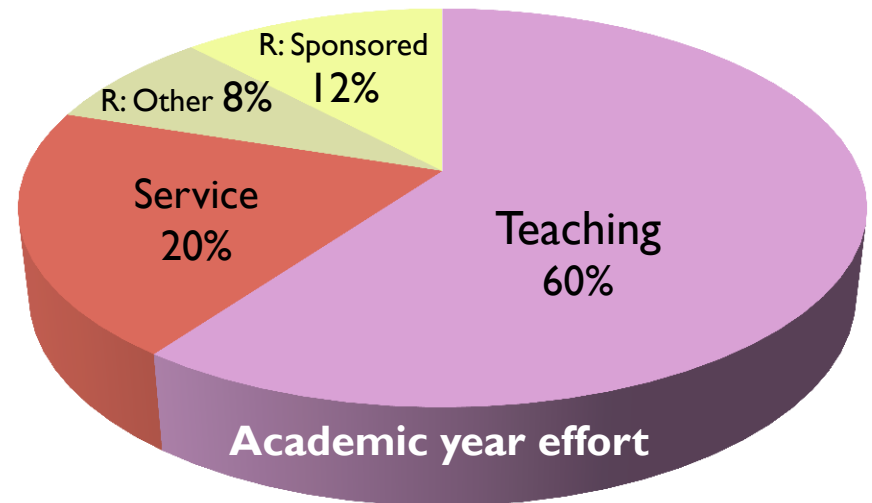
- ❖ NOT based on a 40-hour work week or FTE
 - ❖ Based on activities for which you are compensated by The College of Idaho including:
 - A) Sponsored project activities**
 - B) Institutional (non-sponsored) activities**
 - ❖ Administration (including duties as chair, dean, etc.)
 - ❖ Instruction (teaching)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



B

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

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