

Yale

PRINCIPLES OF EFFORT REPORTING
AND YALE'S EFFORT REPORTING SYSTEM

A POCKET GUIDE
FOR PRINCIPAL INVESTIGATORS

OFFICE OF RESEARCH ADMINISTRATION
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INTRODUCTION

As part of the University's effort to reduce administrative burden, while ensuring compliance with federal regulations, the University has licensed software that will enable it to fulfill its effort reporting obligations more efficiently. Starting in the summer of 2007, the University introduced the new Effort Reporting System (ERS) to the community in several stages. Full deployment of ERS was accomplished with the roll-out of the faculty summer 2008 effort reporting period.

Faculty are instrumental in the use of ERS. This Pocket Guide is designed to provide a summary of the requirements of effort reporting, to reiterate the University's expectations of a Certifier, and to describe some of the features of ERS.

WHY IS EFFORT REPORTING REQUIRED?

As a condition of receiving sponsored awards, Yale must assure sponsors that the effort expended on their sponsored projects is commensurate with the salary charged to those projects and that commitments of effort made to the sponsor are fulfilled.

TO WHOM DO EFFORT REPORTING REQUIREMENTS APPLY?

Effort reporting requirements apply to anyone who is paid from a sponsored project (federal or non-federal but excluding fellowships) and who committed effort to that sponsored project, including cost sharing commitments. Such individuals include faculty, clerical, technical, managerial, professional staff, students, and casual employees.

WHY IS EFFORT REPORTING REQUIRED IF I HAVE ONLY NON-FEDERAL AWARDS?

Effort reporting is required for all awards because federal regulations require that the cost of all activities related to sponsored research activities be captured when calculating Yale's Facilities and Administrative rate.

ARE FACULTY HOLDING A JOINT YALE/CONNECTICUT VETERANS ADMINISTRATION WEST HAVEN CAMPUS (VA) APPOINTMENT REQUIRED TO COMPLETE AN EFFORT REPORT FORM?

Yes. If a faculty member has committed effort on a Yale sponsored project, that person must complete an Effort Report

form, even when the VA has agreed to fully support the committed effort and that agreement is reflected in a signed Memorandum of Understanding.

WHAT KINDS OF ACTIVITIES MAY BE CHARGED TO A SPONSORED PROJECT?

Examples of activities that may be properly charged to a sponsored project include but are not limited to: conducting the work required as part of the sponsored project agreement (grant, contract, or cooperative agreement), writing progress reports, and attending conferences related to the work being conducted. (For additional information review Policy 1315 Effort Reporting: Certifying Effort on Sponsored Projects. This policy is located on the Effort Reporting web page: www.yale.edu/gcfa/effort; select Policies, Procedures and Forms on the left side of the page.)

WHAT KINDS OF ACTIVITIES MAY NOT BE CHARGED TO A SPONSORED PROJECT?

Examples of activities that may not be charged to a sponsored project include but are not limited to: writing a new grant proposal, serving on a University committee (such as the IACUC or HIC), outside consulting (commonly referred to as “one day in seven”) or serving on a peer review committee. (For additional information review Policy 1315 Effort Reporting: Certifying Effort on Sponsored Projects. This policy is located on the Effort Reporting web page: www.yale.edu/gcfa/effort; select Policies, Procedures and Forms on the left side of the page.)

WHO IS REQUIRED TO PERFORM THE CERTIFICATION OF AN EFFORT REPORT FORM?

All PIs, co-PIs and faculty are required to certify their own Effort Report form. The PI may certify for all others working on his/her award(s) or may delegate this activity as appropriate (see below). Post Doctoral Associates, technicians, students, and clerical staff (when appropriate to direct charge to an award) may not be aware of the identity of the specific sponsored project to which they are devoting effort. If they are aware, then the covered individual may certify his/her own form.

MAY A PI DELEGATE HIS/HER RESPONSIBILITY TO CERTIFY EFFORT OF OTHERS WHOM S/HE SUPERVISES TO ANOTHER PERSON?

Yes. However, the individual to whom the responsibility has been delegated must have a suitable means of verification that the work reflected on the Effort Report was performed. A suitable means of verification would be either first hand knowledge or written documentation (such as an email) from an individual having such first hand knowledge. A lab manager having oversight of the work performed could be an appropriate individual to certify. Delegating this function to a business manager is usually not appropriate, however, because the business manager does not have knowledge and is too removed from the lab work to be able to form a view of the accuracy of information provided.

HOW DOES THE EFFORT REPORTING PROCESS WORK?

Yale employs an after-the-fact effort reporting process as described in the federal regulations. Under this process, a reasonable estimate of anticipated effort is made (usually reflected in a proposal to the sponsor) prior to devoting effort to the project. Effort is then devoted to the project, and related salary is charged to the sponsored project and/or accounted for in a cost sharing account as appropriate. Finally, the level of actual effort provided is then reviewed and certified. However, if during the course of the effort reporting period a reduction in effort occurred, the sponsored project cannot be fully charged as originally estimated and a salary adjustment must be made. Note: Federal sponsors require the prior approval of significant ($\geq 25\%$) reductions in effort.

HOW OFTEN IS EFFORT REPORTING REQUIRED?

Anyone who has a 12 month appointment, i.e., faculty, clerical, technical, managerial and professional staff, must complete an Effort Report form every six months, for the periods ending June 30 and December 31.

Faculty with 9 month appointments receive an Effort Report form for the summer reporting period, June, July and August, if they devote effort and receive pay during the summer period. If a 9 month faculty member is paid directly from a sponsored

project during the academic year and/or cost shares effort during the academic year, an Effort Report form must be completed for the periods ending June 30 and December 31 as applicable, representing spring and fall effort.

For graduate students supported by sponsored projects, an Effort Report form must be completed 3 times per year, January 16 through May 31, June 1 through August 31, and September 1 through January 15.

ERS FEATURES

ERS has a number of helpful features that provide important information about the Effort Report form. The following are just some of those features:

- **Award Information Drilldown:** Each sponsored project account number listed on the Effort Report form has drilldown information that provides more detail about the award to the Certifier. Information that can be obtained by clicking on the account number includes: start and end dates of the award, the sponsor name, and title of the project.
- **Percent Effort Drilldown:** Committed effort as indicated in the sponsored project proposal/award and the salary percentage shown on an Effort Report form for a given period may not always coincide. The faculty member may click on the salary percent shown on the Effort Report form which will launch a page providing all of the salary charges that provide the foundation for the percentage shown. Working then with the “Pre Reviewer” (business administrator in the department’s business office) the PI can get a detailed explanation of the relationship of the percent salary paid during the reporting period as it relates to the committed effort indicated in the proposal/award.

A faculty member’s Effort Report form must always total 100%. By clicking on the 100% figure shown on the Effort Report form, the faculty member may review all of the salary charges for the reporting period by each account listed on the Effort Report form for both sponsored and non-sponsored accounts. Payments that are categorically excluded from effort

reporting requirements (because they are not considered part of the individual's institutional base salary), such as one time extra compensation, are also reflected in this drilldown and is shown as non-effort payroll.

- **Multiple PI Line Certification:** During an effort reporting period, some staff and students may devote effort to and be paid from multiple sponsored projects and those projects may be managed by more than one PI. Effort Report forms for individuals who are in this position may be identified as requiring multiple PI line item certification. That means each PI can certify effort for the student/staff paid on his/her project(s) only. This feature must be enabled by the designated business administrator within the department.
- **Salary over a Sponsor Imposed Rate Cap:** For sponsors such as NIH, AHRQ and SAMHSA which have a federally imposed salary rate cap, the amount over the rate cap and charged to a University account is reflected by a "C" next to the associated University account on the Effort Report form.
- **Cost Sharing:** Cost Sharing accounts are identified by a "CS".
- **K Awards:** NIH Career awards are identified by a "K".
- **Notes Box:** A Notes box is available on the Effort Report form to enable the PI to provide explanatory notes. The Notes box could be used, for example, to identify the concurrent awards supporting an NIH K (Career) award or to indicate voluntary uncommitted cost sharing. Notes entered into this box are retained for audit purposes.
- **Notifications:** ERS has the capability of sending email notifications at important points in the certification process. For example, after the department's assigned administrator (also known as a "Pre Reviewer") has reviewed the faculty member's Effort Report form, the system generates an email to the faculty member notifying them that their form is ready for certification. This email contains a link to easily log into ERS. The system also issues a similar email advising a PI the Pre Reviewer has completed the review of Effort Report forms for individuals whose effort the PI must certify.

Notify Button: If a question arises while certifying an Effort Report form, the faculty member can use the Notify feature to send a message to his/her department administrator. Selecting the “Notify” button, located on the bottom of the Certifier’s screen will launch an email window addressed to the Pre Reviewer.

ACCESS:

It is easy to access ERS. ERS is a web-based system and can be accessed from anywhere via the Internet. In order to access ERS a Yale NetID and password are required. If connecting from an off campus location (including Yale New Haven Hospital and the VA), a VPN connection is required. (For information on establishing a VPN connection, call the Yale ITS Help Desk at 432-9000.)

- Logging into ERS: ERS can be accessed by visiting www.yale.edu/gcfa/effort and selecting the ERS Login listed on the left side of the screen.

ERS ASSISTANCE:

ERS is role driven. Business administrators are assigned the role of Departmental Coordinator, Sub Departmental Coordinator, or Pre and Post Reviewer. Faculty members, PIs, and other responsible individuals are assigned the role of Certifier. Each Certifier has assigned to him/her a Pre Reviewer whose job it is to perform an initial review of all forms assigned to the Certifier. Certifiers may contact the Pre Reviewer for assistance related to the Effort Report form through the Notify feature (described above), or by phone or email. If the Certifier changes a form, a “Post Reviewer” who will complete the required cost transfer is notified. Questions from the Certifier that neither the Pre nor Post Reviewer can answer are directed to the Departmental Coordinator (DC). Should the DC be unable to answer the question, the Central Administrator located in the Office of Grant and Contract Financial Administration is available for consultation.

Central Administrator (CA): The CA maintains ERS, monitors the use of ERS, assists with effort reporting questions and provides the community with the educational materials necessary to understand the principles of effort reporting and proper use of ERS.

For Assistance

email: effort.reports@yale.edu or visit www.yale.edu/gcfa/effort to review resources materials listed below.

Education Opportunity

Sponsored Projects Administration for Faculty, an educational program, may be accessed by entering the following URL:

<http://learn.yale.edu/ra/>

Resources:

The following policies, procedures, guides, and resources are available on the effort reporting web page (<http://www.yale.edu/gcfa/effort>):

- Policy 1311: Institutional Base Salary for Sponsored Projects
- Policy 1315: Effort Reporting: Certifying Effort on Sponsored Projects
- Policy 1316: Effort Commitment: Managing Effort Associated with Sponsored Projects
- Policy 1306: Cost Sharing on Sponsored Projects
- Procedure 1315 PR.02 Effort Reporting (Oracle effort Reporting System)
- Procedure 1315 PR.03 Salaries Above, NIH, SAMHSA, and AHRQ Rate Cap
- Procedure 1315 PR.04 Effort Reporting Using the Effort Reporting System (ERS)
- Procedure 1306 PR.01 Cost Sharing
- Guide 1316 GD.01 Effort Percent/Calendar Month Conversion Table
- ORA Important Update: *Voluntary Committed Cost Sharing in Proposals*
- Office of Management and Budget Circular A-21