

# Effort Reporting on Funded Research

October 30, 2017

Sponsored by the College of Education and Human Ecology

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THE OHIO STATE UNIVERSITY

COLLEGE OF  
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First, a quick word on the jargon around *effort*, such as:

- Effort allocation/distribution
- Release time
- Course release/buyout
- FTE percentage
- Salary appointment/recovery
- Academic/summer/calendar/person months

Some of these terms are used synonymously but are quite different – when discussing effort, it's key for all parties to know exactly what's being discussed and for what purpose.

# From the OSU Office of Sponsored Programs website...

## How can I certify something as nebulous as “effort”?

While the effort certification process suggests a high degree of precision, there is an acknowledgement that this is not usually the case and that the process is based on estimates. The federal regulation states:

“It is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. *Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.*”

<http://osp.osu.edu/resources/etools/e-cert/>

## Harvard University Office of Sponsored Programs website...

[[Uniform Guidance Subpart E § 200.430](#)] states, “It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards...a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.”

- <https://osp.finance.harvard.edu/effort-reporting-policy>

# Today's Topics

- What is effort reporting?
- Why do I have to certify effort?
- Whose effort must I certify?
- Common challenges in calculating effort

# What is Effort Reporting?

The *mechanism* used to provide *assurance* to federal or other external sponsors that **salaries** charged or cost shared to sponsored projects are *reasonable* in relation to the *work performed*.

- <https://osp.finance.harvard.edu/effort-reporting-policy>

# Why do I have to certify effort?

Federal requirement: Uniform Guidance 2 CFR 200.430 Subpart E

Institutions receiving federal funds must have appropriate **internal controls** – including a system for certifying time spent on sponsored projects.

# Why do I have to certify effort?

Sponsors require the PI's institution to have a process and system in place verify their employees performed committed time and effort.



















OSU requires effort certification (via the eCert system) within 45 days after the end of a semester or the employee is considered non-compliant.



# Why do I have to certify effort?

## All Uncertified e-Cert Reports, Older Than 45 Days

### Overview of Direct and Cost Share Charges (*Report run 10/29/17*)

Detail	VP/Dean	\$ Amount	% of Total Dollars	# of Reports
  College of Medicine	Mohler, Peter John	\$2,169,757.79	34%	274
  College of Engineering	Williams, David B.	\$1,704,960.00	27%	208
  Arts and Sciences	Manderscheid, David Charles	\$536,789.42	9%	61
  Office of Health Sciences	Retchin, Sheldon M	\$426,347.83	7%	44
  Office of Academic Affairs	McPheron, Bruce Alan	\$419,729.19	7%	55
  College of Educ and Human Ecol	Achterberg, Cheryl L	\$284,473.05	5%	37
  College of Public Health	Martin, William J.	\$141,050.50	2%	16
  Office of Business & Finance	Chatas, Geoffrey S	\$122,609.67	2%	22
  Office of Student Affairs	Adams-Gaston, Javaune Marie	\$111,900.05	2%	9

# **Whose effort must I certify?**

All employees that have been paid on research funds are required to certify their effort on projects administered through OSP. Additionally, PIs must sometimes certify for others...

# Whose effort must I certify?

Other than your own...

- Graduate students (GRAs)
- Undergraduate students
- Postdoctoral Researchers

# Common Challenges

- 9 mo. vs. 12 mo. faculty appointments
- Off-duty period effort
- PI has multiple job/HR records
- Increase/decrease in PI effort
- Hourly paid positions (hours – effort – can vary from week to week)

# Common Challenges

Confusion re: course buyouts

- 1 buyout = 1 semester or full AY?
- Effort on grant without course release
- Course release constitutes release time but release time doesn't always constitute a course release
  - PI can be released from other activity

# Common Challenges

EHE-OR and OSP are only concerned with maintaining annual effort committed in the awarded proposal. How it's done is up to PI and chair to determine.

# Common Challenges

Not sure what effort was committed? Considering decreasing effort? Refer to proposal budget as needed:

	A	B	C	D	E	G	H	I	J
1	PI		NIH						
2	Personnel		Year 1						
3	Name		Role on Project	Appt	% Time	Current Base	Req. Salary	Fringe	Total
4	PI		PI	9	20%	110,000	22,000	5,104	27,104
5	PI		PI	3	50%	36,667	18,333	2,328	20,662
6	Co-PI		co-I	9	5%	105,444	5,272	1,223	6,495
7	Co-PI		co-I	3	10%	35,148	3,515	446	3,961
8	Prog Mgr		Project Coordinator	12	100%	50,000	50,000	16,700	66,700
9	TBD		Postdoc	12	50%	43,692	21,846	7,297	29,143

# Common Challenges

The view from the feds (NIH, NSF, US Dept. of Education)...





# Common Challenges

NIH progress report instructions re: effort:

## ***6.4 Section D – Participants***

The RPPR Section D. allows the agency to know who has worked on the project to gauge and report performance in promoting partnerships and collaborations.

### ***D.1 What individuals have worked on the project?***

Provide or update the information for: (1) program director(s)/principal investigator(s) (PDs/PIs); and (2) each person who has worked at least one person month per year on the project during the reporting period, regardless of the source of compensation (a person month equals approximately 160 hours or 8.3% of annualized effort).

# Resources

- EHE Office of Research
- Office of Sponsored Program
- Federal agency websites
- Grants Manager Training series “Personnel Appointments”

# Resources

Job aids! Helpful when doing progress reports. PIs often have large research teams that may consist partly of GRAs and undergrad students – those positions can be difficult to calculate effort for due to having <1.0 FTE.

# Resources

Person months conversion spreadsheet:

	3 month Summer Term		6 month Appointment		9 month Academic Year		12 month Calendar Year	
	% effort	PM	% effort	PM	% effort	PM	% effort	PM
11	▶ 20	0.60	20	1.20	20	1.80	20	2.40

14 **Instructions:**

16 **To use the chart simply insert the percent effort you want to convert in the 3 mo. Summer Term field, then**

17 **hit enter. The person months total for various appointment types will be displayed simultaneously.**

# Resources

## Personnel effort summary spreadsheet:

	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	X	Y
1	PI:																		
2	Budget Period: 9/1/16-8/31/17																		
3	Personnel	FTE	Role	Project	Comm FTE	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Annual % effort	Annual Cal Month
4	Last, First name	1.00	PI	60054321	30%	20%	20%	20%	20%	20%	20%	20%	20%	20%	100%	50%	50%	31.67%	3.80
5	Last, First name	1.00	Co-PI		10%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25.00%	3.00
6	Last, First name	0.50	GRA		100%	50%	100%	100%	50%	100%	100%	100%	100%	100%	100%	100%	100%	91.67%	5.50
7	Last, First name	1.00	Co-I		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5.00%	0.60
8	Last, First name	0.50	GRA		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100.00%	6.00
9		1.00	Co-I		1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1.00%	0.12
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As always, the key is GOOD...

Communication

Communication

Communication

Communication

Communication

**COMMUNICATION!**