

Procedure 1315 PR.04

Effort Reporting Using the Effort Reporting System (ERS)

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General Overview

Who is required to certify effort?

Every individual paid from a sponsored project and/or devotes effort (either mandatory or voluntary committed) to a sponsored project, inclusive of cost sharing, must certify their effort associated with the sponsored project. All faculty are required to certify their own effort reports and should certify the effort of project staff unless they delegate this task to another individual, such a Laboratory or Project Manager/Director, who uses a suitable means of verification that the work was performed. Any covered individual may certify his or her own effort report provided s/he fully understands the sources of funds from which s/he is paid and the level of effort committed to each sponsored project. (See [Policy 1315 Effort Reporting: Certifying Effort on Sponsored Projects.](#))

The following individuals do not need to complete an effort report and will not receive an effort report even if they are paid with externally sponsored program funds:

- Graduate Students supported 100% by a training grant.

Note: Certification for certain personnel paid weekly is accomplished through signature verification by the appropriate individual within the certification block on the [Casual Payment Request](#) form. For departments using online time entry for students, the supervisor of the student certifies electronically.

Timing

The Office of Grant and Contract Financial Administration's (GCFA) Effort Reporting Central Administrator (CA) initiates effort reports and monitors completion rates for all departments via the Effort Reporting System (ERS). The CA may use the email notification system, within ERS, to alert Department and Sub Department Coordinators, and Pre Reviewers of effort report availability.

Effort reports are initiated on the following frequency:

Graduate Students	Professionals, Faculty and Staff	9-Month Faculty Summer Compensation
2 Academic Terms & 1 Summer Period (June, September, January)	Semiannual (July & January)	September

Effort reports should be certified within **60 calendar days** from the date of availability notification.

Financial Records and Effort Reports

If the effort percentage certified is lower than the percentage of salary charged to the sponsored program, an accounting adjustment must be made to align payroll with certified effort.

Effort represented by salary charged to a sponsored project and not certified must be removed from the sponsored project. A cost transfer or Labor Distribution Adjustment (LDA) must be performed to remove any such charges.

About the ERS Effort Report

Payroll Percentage Column

Definition: The percent of the total University salary charged to each funding source during the effort reporting period.

The percentages in the payroll column are provided for informational purposes only. They represent the distribution (averaged over the reporting period) of the covered individual's compensation among the listed sponsored projects and other activities. That distribution may or may not be consistent with the distribution of Actual Effort on the projects and activities.

Faculty (or their designees) are being asked to report on and certify to Actual Effort, not Payroll Distribution.

Note: Non-faculty effort reports for an employee or student who devoted effort to and was paid from multiple awards involving multiple PIs are eligible for the Multiple PI Line Item Certification feature in ERS. This feature will allow a PI (or other eligible certifier using a suitable means of verification that the work was performed) to certify only those line(s) for which s/he is responsible.

Actual Effort Percentage Column

Definition: The amount of time (expressed as a percent of all University compensated activities) that was spent on an activity during the reporting period.

Actual Effort Percentage would include:

- Effort represented by salary charged to the account;

- Actual effort promised to the sponsor in the proposal but paid with non-sponsored project funds (commonly referred to as mandatory or voluntary committed cost sharing) if not already captured in a cost sharing account; and
- Time spent on a project *above and beyond* what was indicated in a proposal and not charged to the project (commonly referred to as voluntary uncommitted cost sharing) during the reporting period.

Typically, this effort would be paid from a non-sponsored account and therefore a cost sharing account is not set up. In addition, because neither the sponsor nor the cost sharing account is charged for this effort, it should be reflected in the Notes box with a reference to the percentage and the sponsored account to which the effort was devoted.

Effort Report Template

If an individual devoted some percent of committed effort to a sponsored project and did not receive an Effort Report (ER), an effort report [template](#) must be completed and certified.

The following are examples of when an effort report is not automatically generated in ERS:

- Covered individual is on the Executive (Confidential) Payroll
- Covered individual is on Sabbatical leave but is continuing his/her commitment to the sponsored project
- Individuals paid 100% by a non-Yale source (i.e., Howard Hughes Medical Institute or the Veteran's Administration)

If a situation occurs where an effort report is not generated, it is the responsibility of the business administrator to complete the effort report template.

Effort Reporting Requirements for an Exiting PI/Faculty Member

Prior to a Principal Investigator's (PI) or faculty member's permanent departure from Yale, s/he is required to complete the requisite effort reports for him/herself and those for which they are directly responsible.

The following information provides guidance on how to create an effort report when the certifier is leaving Yale during an effort reporting period (i.e., the Effort Reporting System has not yet generated a report for the applicable frequency). The completion of this effort report does not replace certification in the system of record (ERS) but rather serves as supporting documentation for the ERS generated effort report form.

The following steps may assist in the creation/completion of an effort report for the individual leaving Yale and/or the individual(s) for whom they are responsible:

1. Review the PI's portfolio of awards. Identify effort commitments and associated sponsored project accounts (including cost sharing).
2. Review the labor schedule for the covered individual to determine percentage distribution of pay from all sources of funding.
 - a. Specifically, review the labor schedule start and end dates as they coincide with the effort reporting frequency according to the individual's job classification.
 - b. Refer to the list of [earnings elements](#) that are excluded from effort reporting when determining percentages relevant to the proper reporting of effort.
3. With the assistance of the award owning organization, identify individuals paid from the PI's awards.
 - i. Repeat numbers 1 and 2 above.
4. Confirm the distribution of salary to the account(s) indicated in the labor schedule or aid line(s) via financial statement review (i.e., the Account Holder Report, Bug 101a, Payroll Earnings Detail Report,

Review Tool, etc.) Adjust any labor that may have gone to suspense or to an incorrect account in the appropriate source system (LD or GSPS).

5. Use the [Effort Report Form](#) template to create an effort report for each individual identified.
6. Obtain a signature from the appropriate individual (covered individual, PI or designee) in accordance with the Effort Reporting [policy](#).
7. If the actual effort indicated by the certifier differs from the payroll percentage identified, complete a Post Review by discussing the situation with the certifier and correcting the labor accordingly (LD or GSPS).
8. Keep the effort report(s) and any supporting documentation on file in the department.
9. When effort reports are initiated in ERS according to the defined frequency, complete the Pre Review process. The previously completed effort report should match the ERS generated effort report.
10. If the payroll percentages do not match the actual effort indicated by the PI (or designee) on the effort report, determine discrepancies and correct accordingly.
11. Assign the DC or SubDC of the department as certifier in order to complete the certification process. This is permissible due to existence of an effort report in paper form that supports the ERS certification.
12. Print the certified effort statement(s) and attach all supporting documentation, including the effort report(s), and retain on file in the department.

Effort Reporting Requirements for PI/Faculty Member Who Have Left Yale

Employees with a terminated assignment in HR no longer have access to the Effort Reporting System. Contact the GCFA Effort Reporting Central Administrator (CA) via email to effort.reports@yale.edu for the proper procedure to follow if certification was not captured prior to the individual's departure from the University.

Roles and Responsibilities

Central Administrator (CA)

The Effort Reporting Central Administrator (CA) determines which reporting periods need to be generated. The CA generates effort reports for all departments and notifies Department Coordinators, Sub Department Coordinators and Pre Reviewers via e-mail when effort reports are ready for the certification process. The Central Administrator monitors overall completion by department for the University, performs routine system maintenance to ensure data integrity, and supports the certification process.

Division Head (DH)

The Division Head (DH) role is typically held by a member of the Business Operations Leadership Team (BOLT) or his/her designee. The primary role of the DH is to:

- assist departments in the escalation of known issues preventing the certification of effort; and
- monitor the progress of the effort reporting certification process and report to BOLT (if the designee).

Department Coordinator (DC)

The Departmental Coordinator (DC) plays a critical role in the certification process. DCs are typically the department business manager/administrator. DCs are responsible for:

- determining and assigning responsibility for pre and post review activities;
- ensuring compliance with effort reporting requirements for federal agencies and non-federal sponsors;
- disseminating effort reporting policies and procedures to investigators and research administrators in their departments;
- understanding the sponsored projects in the department including proposal budgets and effort commitments and terms and conditions of the awards as detailed in notices of grant award and other sponsor guidelines;
- providing assistance to staff and faculty who participate in the effort process and use of Yale University's Effort Reporting System (ERS);
- guiding certifiers in the use of the ERS;
- responding to questions initiated by department personnel regarding effort reporting policies and procedures;
- ensuring completed effort reports accurately reflect the amount of effort represented by the salary and wages paid to individuals by Yale University and appropriately represents an employee's total effort profile;
- determining if cost sharing is captured properly;
- determining if cost transfers are made in accordance with University policies and sponsor terms and conditions;
- ensuring that effort reports are completed according to due dates established by the University (by monitoring department completion using ERS reports and following up on late certifications);
- ensuring that Pre- and Post-Reviewers have received required training;
- performing Pre and Post Review duties in the ERS when appropriate.

Sub Department Coordinator (SubDC)

The Sub Department Coordinator has the same responsibilities, competencies and training requirements as the Department Coordinator but at the sub department (Yale University organization) level.

Pre and Post Reviewer

Pre and Post Reviewers are an integral part of the effort reporting process. The Pre and Post Reviewer:

- assists the Departmental Coordinator (DC) in facilitating a timely and efficient process for those required to certify effort;
- reviews effort reports and makes appropriate adjustments both prior to and after review by the certifier;
- understands the sponsored accounts included on the effort reports assigned to them for review, including knowledge of proposal budgets and effort commitments and the terms and conditions of the sponsored projects as detailed in notices of grant award and other sponsor guidelines;
- provides assistance to faculty who participate in the effort process and use of the web-based effort reporting system;
- captures cost sharing properly;
- completes cost transfers in accordance with University policies and sponsor terms and conditions;
- ensures that effort reports are completed according to due dates established by the University.

Certifier

Each faculty member must be aware of his/her level of committed effort to sponsored projects, the ability to meet those commitments in light of any other University obligations s/he may have and to communicate any significant changes in the level of sponsored projects effort to his/her Department Coordinator. In addition, faculty members must also be aware of committed effort of individuals assigned to his/her sponsored projects.

Certifiers:

- must be aware of his/her level of committed effort to sponsored projects;
- note voluntary uncommitted cost sharing either in the actual effort column of the effort report template or in the ERS Notes box;
- review the effort form to make sure the percentages correctly represent the covered individual's effort based on salary charged to the award;
- communicate any significant changes in level of sponsored projects effort to his/her Department Coordinator;
- have knowledge and understanding of committed effort for individuals assigned to his/her projects;
- review and certify effort reports.

Access to ERS

The Effort Reporting System (ERS) is a web-based system. Access for administrators is primarily managed by the Effort Reporting Central Administrator. However, the system also allows individuals designated by the Effort Reporting Central Administrator as Department Coordinators to assign Pre and Post Reviewers and, in some cases, Certifiers.

The Effort Reporting System [Access Form](#) must be completed by the employee requesting access, signed by the business manager and approved by the Effort Reporting Central Administrator prior to the assignment of administrative role in ERS. Prior to requesting access, the employee must complete Labor Distribution, Allowability of Costs and Cost Transfer Principles, Effort Reporting Principles and Effort Reporting System training.

Access is periodically monitored by the Central Administrator. Additional access monitoring must be completed by the Department or Sub Department Coordinator, as appropriate, when promotions, transfers and/or terminations take place.

Completing the Certification Process

Logging On to ERS

The Effort Reporting System is available via the Yale Administrative Menu System (YAMS) – **Financials, Procurement & HR Applications – Effort Reporting**. ERS is also accessible via the web on the staff and faculty portals as well as the effort reporting website: www.yale.edu/gcfa/effort. Note that when logging in from an off-campus location, a Virtual Private Network (VPN) connection may be required.

The tasks identified below and supporting the effort reporting process are described in greater detail within the Guides located on the effort reporting website, under Training, FAQs & System Guides.

TASK 1: Assignment

The first task that must be completed **prior** to Pre Review is the review and/or assignment of the appropriate certifier. The Effort Reporting System defaults the covered individual as the certifier of his/her own effort report form unless previously changed. This assignment may or may not be appropriate. For example, faculty members (individuals where the job code = FAC), must certify their own reports; therefore, the certifier for a faculty member should not (and due to a system restriction, cannot) be changed.

Performing the Assignment task is explained in more detail in the Department Coordinator/SubDepartment Coordinator System [Guide](#) available under [Training, FAQs & System Guides](#) on the effort reporting website. Also available in this section is the document titled Alternate Organization Assignments which should be used as a reference when it becomes necessary to assign individuals from the home organization to the charging organization.

Assignments can be updated by either the DC or the SubDC. Upon completion of this task, the DC and/or SubDC should notify Pre Reviewers to proceed with Task 2.

TASK 1a: View Read Only Effort Forms

The Departmental Coordinator (DC) and the SubDepartment Coordinator (SubDC) have the ability to view effort reports for covered individuals that did not generate in the department (i.e., home organization) but have charges against awards and/or projects owned by the department (award owning and project owning organization as defined during setup). The ERS provides the capability for the DC or SubDC to enter Comments on the line owned by the organization. This feature proactively assists home departments in the completion of the certification process.

Performing the task of viewing Read Only Effort Forms is explained in more detail in the Alternate Organization Assignments [document](#) available on the effort reporting website under [Training, FAQs & System Guides](#).

TASK 2: Pre Review

Prior to beginning Pre Review, the Pre Reviewer should ensure proper certifier assignments by reviewing the certifiers listed in the Pre Review worklist. If any certifier assignment seems incorrect, the Pre Reviewer should assist the DC and/or SubDC by notifying him/her that a change in certifier is needed. Pre Review should generally be complete within fifteen days of effort report availability.

Performing the task of Pre Review is explained in more detail in the Pre/Post Reviewer [Guide](#) available on the effort reporting website under [Training, FAQs & System Guides](#).

TASK 3: Certification

Certifiers should verify, prior to reviewing and subsequently certifying an effort form, the effort commitment to the sponsor by reviewing the proposal and/or progress reports, as well as the award document. This effort commitment is the basis for charging salary to an award.

Performing the task of Certification is explained in more detail in the Certifier [Guide](#) available on the effort reporting website under [Training, FAQs & System Guides](#).

TASK 4: Post Review

Post Review is not required when the certifier makes no changes to the effort. If a Certifier makes changes to the actual effort and proceeds with certification, Post Review is required. The Business Office employee responsible for completing Post Review will receive an automated email notification that Post Review is required. Post review requires either a labor transfer to reallocate effort according to certification or, sometimes, requires a recertification based on a labor transfer that has been posted against previously certified effort.

Performing the task of Post Review is explained in more detail in the [Pre/Post Reviewer](#) and [Post Review – Recertification](#) Guides available on the effort reporting website under [Training, FAQs & System Guides](#).

Monitoring

Department Monitoring

- Department and Sub Department Coordinators have access to a Reporting module within ERS that assists in monitoring Pre Review, Certification and Post Review completion.
- DCs and SubDCs should monitor certification completion rates continuously throughout the 60-day certification window. A complete Report Guide is located in the Training & System Guides section of the effort reporting website.

Notifications and Escalation

This procedure section outlines the **minimum** frequency of notifications sent to department administrators, certifiers and other stakeholders. There are two distinct types of effort report notifications, those prior to the certification deadline (reminders) and those after the certification deadline (escalation).

Notifications Prior to the Certification Deadline

The following notifications will be sent via email message prior to the certification due date. Availability and certification due dates are managed within the effort reporting system and will be used to determine dates of notification. Pre Reviewer and Certifier notifications are dependent upon form status; form status is a system-driven field updated as an effort report moves through the certification process.

The Central Administrator provides a calendar to DCs at the end of each year for the one following that specifies the dates associated with the table below.

Notification Type	Primary Recipient(s)	When
Effort Report Availability	All ERS users with the following roles: DC, SubDC, DCDH, DH, PRE, POST, PREPOST	Effort report initiation
15 Day Reminder		45 days before certification due date
30 Day Reminder	All ERS users with the following roles: DC, SubDC, DCDH, DH, PRE, POST, PREPOST, CERT	30 days before certification due date
50 Day Reminder		10 days before certification due date

Certification Due Reminder	Certification due date
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Reason Code Analysis

The day after the certification due date, the Division Head will identify uncertified effort reports and begin working with the Department Coordinator to assign a reason code to each effort report that is not complete. The DC should work closely with Sub Department Coordinators to gather this information and with the Division Head to determine the most appropriate next action to take according to the guidance provided below.

Reason Code	Description	Information for DC to provide:	Division Head Action
01	There is a cost transfer in process (pending department or GCFA approval), or it has been determined that a cost transfer is needed to complete the ER	<ul style="list-style-type: none"> ▪ What is the batch name? ▪ When was the transfer set to 'Ready for GCFA Approval'? 	Works directly with the Central Administrator and department, if the batch is awaiting approval.
02	The faculty member has left the University permanently.	<ul style="list-style-type: none"> ▪ Have attempts been made to contact the faculty member? ▪ What is the faculty member's forwarding email address? 	Works with BOLT and the department to document the Business Manager contact results and time frame for alternative certification.
03	The faculty member is temporarily unavailable (i.e., in the field, without computer access, or out due to illness).	<ul style="list-style-type: none"> ▪ When will the faculty member return or be available to certify? 	Works with the Central Administrator if the faculty member is away.
04	The certifier has not responded to email or refuses to certify for reasons other than the effort report percentages	<ul style="list-style-type: none"> ▪ Has the DC attempted to meet with the certifier? 	The Division Head will discuss with BOLT and recommend escalation to the academic chain of command.
05	Cost Transfer on previously certified effort.		Understand mitigating factors and work with department to prevent future occurrences.
06	Other	<ul style="list-style-type: none"> • What is the specific issue? 	

Escalation After the Certification Deadline

The Division Head, if the BOLT designee, will provide a report to the BOLT, AVP for Research Administration, Director of GCFA, and the Central Administrator that contains a complete analysis of all outstanding effort reports

by department. The list will include an escalation plan dependent upon the assigned reason. Reason code analysis and escalation are simultaneous activities.

Notwithstanding the above, the CA and/or the Division Head, at his/her discretion, may increase notifications and escalate those cases to senior administration that are determined to be of serious non-compliance.

Frequently Asked Questions

1. *How is "total effort" defined?*

Total effort is defined as actual effort devoted to all the activities for which Yale compensates an employee for their appointment.

For faculty at Yale, 100% effort is the total time spent conducting University business regardless of the number of hours worked and includes teaching, research, clinical, administrative, and public-service activities. Most ladder faculty generally have responsibilities that would preclude them from devoting 100% of their time to sponsored activities.

For non-professional staff positions, 100% effort consists of total hours worked including overtime.

2. *Who are "covered individuals"?*

Anyone who has committed effort to a sponsored project (excluding fellowships) or is paid by a sponsored project at Yale must have his or her activities certified in an effort report; thus, that person would qualify as a "covered individual" for whichever period(s) they perform sponsored activities.

3. *When is it necessary to make changes to an Effort Report?*

If the payroll percentages on the Effort Report do not correspond to the percentages of the individual's actual effort for the listed projects or activities (or other projects or activities that may not be listed), the person completing the form should enter in the Actual Effort Percentage column the actual effort percentages on each listed activity (missing projects/awards should also be added and the percent effort indicated).

The payroll percentages pre-printed on effort reports may not always represent the effort devoted; they reflect the percentage of salary charged to each account averaged over the reporting period. When certifying the effort report form, the criterion to be used is how the individual's effort was expended for the reporting period ensuring that the effort devoted is not less than the salary charged. Effort expended as voluntary uncommitted should be reflected in the Notes box.

4. *Can a previously certified Effort Report be changed?*

Salary reallocations made as a result of the effort certification process must be made in accordance with University policies and procedures on salary reallocations and cost transfers.

Once certification of salary has been completed in ERS, only in rare circumstances will subsequent salary adjustments be permitted. If it is necessary to adjust the salary charges for a previously certified effort period, documentation must provide a detailed explanation of the need for the salary adjustment and subsequent recertification. This documentation must be approved by the PI and the Department Chair and be submitted to the Associate Vice President for Research Administration for approval. If approved, a recertification of the effort period and an appropriate salary reallocation is then required.

5. *For someone working on multiple sponsored projects, how should committed effort on a sponsored project be documented if paid for by the University (cost shared)?*

Sponsored project effort not compensated by an award but committed as part of the proposal and subsequently awarded is a financial responsibility of the University. In order to fulfill this responsibility, a cost sharing account must be created when the award is first received and salary charged as effort is expended. The business office must follow-up with GCA to determine the status of the cost sharing account. Labor schedules must be maintained in order to appropriately charge subsequent salaries to the cost sharing account.

6. *If I worked on one or more sponsored projects and did not charge salary to any of them, do I need to submit an ER?*

There may be cases where an ER was not generated but committed effort was devoted to a sponsored project. In such a case, the responsible Department Coordinator must go online to generate an effort report using a template: [1315 FR.01 Effort Report](#). Instructions for completion are located here: [1315 FR.01 Effort Report Instructions](#).

7. *What if I need to start my research and expend effort and incur costs on an award prior to receiving a fully executed contract, grant, or cooperative agreement?*

For situations where an award is delayed, contact GCA to determine if an At-Risk Account is appropriate to request/create. No work for an award should begin until such determinations are made. Remember, At-Risk Accounts are subject to compliance requirements contained in [Guide 1304 GD.01 At-Risk Accounts](#).

8. *What if my effort on a particular grant changes over time or is significantly different from committed effort?*

It is the PI's responsibility to obtain University (Chair and GCFA) and sponsor prior approval for absences greater than 3 months or significant (25% or more) reductions of effort of the PI or others named in the award notice (check sponsor specific terms and conditions and sponsor policy manuals). Salary charged to an award that is greater than the effort devoted must be adjusted.

9. *How is "cost sharing" defined?*

Cost sharing relates to any portion of the project costs not funded by the sponsor. Cost sharing in the form of effort can be in the form of mandatory, voluntary committed, or voluntary uncommitted. Mandatory and voluntary committed cost sharing requires the prior approval of the University at the proposal stage and a cost sharing account must be created to capture the cost sharing once the award is created. Voluntary uncommitted cost sharing is effort supported by non-sponsored activities and is reflected in the Notes box in ERS.

10. *How should salary over a sponsor imposed salary rate cap be captured?*

Irrespective of a sponsor imposed salary cap, all individuals impacted by the cap must devote the percent effort committed to in the proposal and subsequently awarded. (Review [Policy 1316](#) Effort Commitment: Managing Effort Associated with Sponsored Projects).

The difference between the reimbursed salary ("capped amount") and the un-reimbursed salary is considered committed cost sharing and must be accounted for in a "companion account" (cost sharing). (Refer to [Policy 1306](#)—Cost Sharing on Sponsored Projects and [Procedure 1315 PR.03](#) – Salaries above NIH, SAMHSA and AHRQ Rate Cap.) Note: Carefully check award notices and referenced manuals/handbooks (both federal and non-federal) to determine if sponsors other than NIH, SAMHSA and AHRQ have a sponsor imposed rate cap.

11. *Why do graduate students' Effort Reports often show 100% funded research when they also are being supported by a training grant?*

2 CFR Part 220 – Cost Principles for Educational Institutions (OMB Circular A-21) exempts effort devoted to training grants from the effort reporting requirement. Therefore, if a graduate student is a trainee on a training grant and also supported on a research award, only the research award will appear on the Effort Report as 100%. This means that 100% of the pay received for that reporting period was for the effort research award only.

However, if the graduate student is supported on a research award, a training grant and is also receiving compensation for teaching, both the compensation for teaching and the research will appear on the effort report.

12. *If a postdoc is both a PDA and a PDF during a reporting period, why is it the effort percentages do not include compensation received as a PDF?*

2 CFR Part 220 – Cost Principles for Educational Institutions (OMB Circular A-21) exempts all remuneration paid on fellowships from the effort reporting process. PDFs may also receive salary compensation for research services. Refer to [Guide 3550 GD.01](#) – Postdoctoral Fellows: Sponsored Payments of Compensation, Augmentation of Stipends.

13. *In order to be paid summer salary when must I expend the effort?*

In general, faculty receiving compensation for a 9-month academic appointment are permitted to devote summer effort on one or more sponsored projects in the period outside the academic year (June, July and August) and receive additional salary for that effort, subject to sponsor and University policy. Faculty who receive summer salary from sponsored projects are required to certify to the effort devoted *during the summer effort reporting period*. Effort expended during the academic year on a sponsored project cannot be applied to the summer effort reporting period.

14. *Can I claim three months of summer compensation and still have other summer activities?*

If a faculty member has administrative or other non-research responsibilities during the summer period, they are precluded from devoting 100% effort to sponsored projects and thus from requesting 3 months of salary from those sponsored projects.

15. *What are the special requirements for VA appointments?*

Refer to [Guide 1411 GD.01](#)- Memorandum of Understanding Requirements: Faculty with both a Veterans Administration Medical Center and Yale University Joint Appointment.

16. *What are the typical effort requirements for Career Development (K) Awards?*

The NIH requires that total salary requested on a K Award be based on a full-time, 12 month staff appointment requiring the candidate to devote a minimum (usually 75%) of full-time professional effort to conduct health-related research. The remaining effort may be devoted to clinical, teaching, or other research pursuits and activities consistent with the objectives of the award. Please review the following NIH requirements:

- [Determining Full-Time Professional Effort For Career Awards](#)
- [Mentored Career Development Awards: Change in NIH Policy Concerning Concurrent Support from Career Development Award and A Research Grant](#)
- [K Kiosk – Information About NIH Career Development Awards K Kiosk – Information About NIH Career Development Awards](#)

17. *Should PI effort, devoted to other research awards and charged to the K award, be explained in the effort report Notes box?*

- Salary for effort related to the career development plan is typically supported by the career development award funds to provide protected time (usually a minimum of 50% or 75% effort) required for the training experience; therefore, the effort report will reflect only the salary percentage charged specifically to the K award.
- For certification clarity, the administrator or the faculty certifier can enter a note to explain the concurrent effort being charged to other research awards that are in support of the career development plan. But, this is not required.
 - Reminder: the career development award proposal or annual progress reports must include references to all related research and clinical activities consistent with the objectives of the K award.

18. *Is a cost sharing account required to charge salary in excess of a Career Development (“K”) award program salary limitation in order to reflect effort that meets the minimum effort requirement?*

- The maximum salary allowed to be charged directly to the K award is a limitation based on the program and/or the awarding institute or center and is not considered institutional cost sharing. However, in order to confirm that the minimum effort requirement has been met, the salary supporting the minimum percent effort requirement is normally charged to a linked* University source of funds for the amount in excess of the limitation. The designated project code of **KSL** must be utilized to identify K award salary in excess of the program limitation. Since these

dollars are not considered to be cost sharing they need to be properly identified so as to exclude them from the University's F&A base calculation.

PI's IBS	Career Program Salary Limitation	Minimum Effort Required	Payroll % - K Award	Payroll % - Unrestricted (KSL)
\$130,000	\$90,000	75%	69%	6%
\$125,000	\$90,000	75%	72%	3%
\$90,000	\$90,000	75%	75%	0%

- o Alternatively, where a linked account cannot be achieved (e.g., the CMHC staffing contract), a note can be entered in the effort report's **Notes** box reflecting the percent effort being supported by unrestricted funds. Illustrative Notes box example: "The PI's salary representing the 75% effort commitment to the K award exceeds the amount allowable by the sponsor and is additionally supported by the CMHC staffing contract. Therefore, only 69% of the PI's salary is directly charged to the K award and the remaining 6%, fulfilling the 75% commitment, is supported by XXXXX account."

*The sponsored project associated with the K award is linked to a non-sponsored source of funds.

19. *What happens if a PI refuses or otherwise fails to certify?*

If the PI refuses to certify to his/her effort and salary on a sponsored project, then that salary must be removed. A labor distribution adjustment needs to be created to move charges from the associated award(s) to a GA account, gift or other non-sponsored, unrestricted project account.

Failure to follow the provisions of Yale's effort reporting policies and procedures may subject the individuals and departments responsible for the violation(s) to administrative and/or disciplinary actions in accordance with University disciplinary procedures. Specifically, and without limitation:

- i. If Effort Reports are not completed and returned in a timely manner, salary costs associated with uncertified grant activity may be removed and charged to a departmental account;
- ii. GCA may suspend submission of any new proposals on behalf of a noncompliant PI (or inclusion of a noncompliant researcher) in proposals until Effort Reports are up-to-date and properly completed and certified; or
- iii. Certification of Effort Reports that are known at the time of submission to be materially inaccurate may expose the individual who completed the reports to personal disciplinary action.

Failure to complete required effort reports certifying that the work was performed may require the University to return the award to the sponsor.

Related Information

[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

[Policy 1305](#): Cost Transfers Involving Sponsored Projects

[Procedure 1306](#): Cost Sharing

[Form 1315 FR.01](#) Effort Report and [Instructions](#)

[Procedure 1315 PR.01](#): Labor Distribution Procedures

[Guide 1304 GD.01](#) At-Risk Accounts.

[Policy 1105](#): Retention of University Financial Records (Policy Statement and Section 1105.7: Records Related to Grants and Contracts)

[2 CFR Part 220 \(OMB Circular A-21\)](#)

[Effort Reporting Website](#) (Training, FAQs & System Guides)

Contacts

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Effort Reporting Central Administrator

Office of Grant and Contract Financial Administration

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www.yale.edu/gcfa/effort

The official version of this information will only be maintained in an on-line web format. Any and all printed copies of this material are dated as of the print date. Please make certain to review the material on-line prior to placing reliance on a dated printed version.
