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Yale University Procedures

Procedure 1315 PR.04
Effort Reporting using the Effort Reporting System (ERS)

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General Overview

Who Needs to Report 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 in writing 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 and Effort Report and will not receive an Effort Report even if they are paid with externally sponsored program funds:

- Pre and Post Doctoral Fellows supported 100% by a fellowship (stipends) with no additional employment compensation
- Graduate Students supported 100% by a training grant

Note: Certification for personnel paid weekly including students eligible for the College Work Study award 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 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 subdepartment coordinators, pre and post reviewers of effort report availability.

Effort reports are generated generally on the second Monday of the release month on the following frequency:

Graduate Students	Professionals, Clerical & Technical Staff, Ladder Faculty, Non-Ladder Faculty	9-Month Faculty Summer Compensation
2 Academic Terms & 1 Summer Period (June, September, February)	Semiannual (July & January)	October

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

Financial Records Must Match 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 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 designee) are being asked to report on and certify to Actual Effort, not Payroll Distribution.

- If payroll distribution percentages reflect the actual effort, the certifier should then complete certification (via physical signature for paper forms or electronic submission in ERS).

Note: Non-faculty effort reports for an employee or student who devoted effort and was paid on multiple awards with 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 only certify 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 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

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 are required in order to 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 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 correct accordingly (through Oracle Labor Distribution 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.

Roles and Responsibilities

Central Administrator (CA)

The Effort Reporting Central Administrator 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 maintenance to ensure data integrity, and supports the certification process.

Department Coordinators

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 Coordinators (SubDC)

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

Pre and Post Reviewers

Pre and Post Reviewers are an integral part of the effort reporting process. Yale's recommended best practice is to assign one individual to perform both the Pre- and Post-Review activities on each effort report.

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.

Certifiers

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 that allows individuals designated by the Effort Reporting Central Administrator as Department Coordinators to assign Sub Department Coordinators, Pre and Post Reviewers and, in some cases, Certifiers.

The Effort Reporting System Access Form must be completed in full by the employee and business manager and must be approved by the Effort Reporting Central Administrator prior to the assignment of a role in ERS by the Department Coordinator. Prior to requesting access, the employee must complete Labor Distribution, Allowability of Costs and Cost Transfer Principles, Principles of Effort Reporting and Effort Reporting Systems 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

Log on to ERS via Yale Administrative Menu System (**YAMS) – Financials, Procurement & HR Applications –Effort Reporting**. Enter Yale NetID and Password. ERS is also accessible via the web: www.yale.edu/gcfa/effort > ERS Login. Note that when logging in from an off-campus location, a Virtual Private Network (VPN) connection may be required.

TASK 1: Assignments

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. 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 via a system restriction, cannot) be changed. In addition, the individual's previous assignment may still be appropriate.

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.

Change Assignments for Individuals

1. Select **Assignment** from the left menu bar.
2. Select **Change Assignments for Individuals**.
3. Select one or more Sub Departments from the list displayed and **Proceed.**
4. The *Change Individual Assignments* screen displays the individual currently assigned to pre review, certify and post review each effort report for individuals within the sub department(s) chosen. Select one or more individual(s) for which a change of a pre reviewer, certifier, or post reviewer is to be made and **Proceed.**
5. Select the applicable role to assign (you may select only one role at a time) and **Proceed**.

Please do not select "Assign to a different Sub Department" without speaking to the Central Administrator. Individuals in other departments do not have access in the Oracle financial systems to modify labor charges for individuals in your department.

Change Pre and Post Reviewers

1. Select the new Pre/Post Reviewer (as applicable) from the list of individuals ERS provides.
2. Select **Proceed**.
3. The system will display the requested change. If correct, click **Apply.**
4. The system will display the new role of the person who had previously been assigned.
5. Select **Apply**.
6. The system will confirm the change. Select **Return** to work on assignments for another Sub Department.
7. Select **Continue** to continue to assign another effort reporting role for the same individual.
8. Select **Exit** to return to the main assignment screen.

Change One Certifier

1. Select the new Certifier (as applicable) from the list of individuals ERS provides. Click **Proceed**. Note: If the appropriate certifier is not listed**,** select the hyperlink *"Assign somebody not in your domain"* at the top of the screen. Enter (complete or partial) name (last name, first name format) in the name box and click **Search.** Select the certifier from the list provided and click **Proceed.**
2. The system will display the requested change. If correct, click **Apply.**
3. The system will display the new role of the person who had previously been assigned.
4. Select **Apply**.
5. The system will confirm the change. Select **Return** to work on assignments for another Sub Department.
6. Select **Continue** to continue to assign another effort reporting role for the same individual.
7. Select **Exit** to return to the main assignment screen.

Change More Than One Certifier

1. Using the *Line Item Eligibility* report as a reference, select the individuals that have multiple certifiers and click **Proceed.**
2. Select **Enable Selected Forms as Line Item Forms**. Select **Proceed**.
3. The system will display those forms subject to line item certification. If correct, click **Proceed.**
4. The **Individual Assignments - Line Item Forms** screen will display the default award PI for each Sponsored account. To apply the assignment of the default PIs, click **Proceed**. To designate an alternate certifier for one or more of the accounts check the box next to *"Check this box if you would like to change the certifiers for each line item"* and select **Proceed**.
5. For the first alternate certifier select the appropriate account(s) and click **Proceed**. Select the alternate certifier from the list of names displayed on the *Change Individual Assignments* screen. Note: If the appropriate certifier is not listed**,** select the hyperlink *"Assign somebody not in your domain"* at the top of the screen. Enter (complete or partial) name (last name, first name format) in the name box and click **Search.** Select the certifier from the list provided and click **Proceed.**
6. To continue assignments of additional alternate certifiers choose **Continue**. Select Change Account Certifiers and click **Proceed**. Repeat step 5. Continue until assignments are complete.
7. Click **Exit** to exit the assignment and return to the main assignment screen.

Identifying Individuals Subject to Line Item Eligibility

1. From the Reporting module under <u>Administrative Reports</u> select *Line Item Eligibility*.

2. Select the **Reporting Period**.
3. Select the Departments from the list displayed and click on **Continue**.
4. Select the appropriate Sub Departments and click on **Continue**.
5. The system will display a list of individuals in the selected department/sub department(s) and indicate eligibility and those already enabled for Line Item Certification.
6. You may sort and download the results into either excel or Adobe PDF.

TASK 1a: View Read Only Effort Forms

The Departmental Coordinator (DC) or SubDepartment Coordinator (SubDC) has the ability to view effort reports for covered individuals not assigned to 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).

From the Pre Review menu, select **View Read Only Effort Forms**.

1. Select the Reporting Period.
2. Select the list of subdepartments using the Check All hyperlink.
3. Select the covered individual to pre review.
4. The bolded accounts are those owned by the DC or SubDCs domain.
5. Use the **Notify** feature to send an email request that the Pre Reviewer in the home organization of the covered individual both ensure assignment of the appropriate certifier(s) and complete Pre Review with charging organization approval.
6. If any labor distribution adjustments are required, coordinate with the Pre Reviewer in the home organization.

TASK 2: Pre Review

Prior to beginning Pre Review, the Pre Reviewer should ensure proper certifier assignments by running the *Employee Assignments* report. 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 Reviewers can also check for forms that may be eligible for multiple PI line item certification by running the *Line Item Eligibility* report. Pre Review should generally be complete within fifteen days of effort report availability.

1. Select the number (hyperlink) in the Pending Pre Review column of the **Status/My To Do** box. Select either the current or prior effort reporting period(s).
2. A list of all covered individuals with effort reports assigned for Pre Review will display.
3. Select an effort report to Pre Review by clicking on the covered individual's name.
4. Review the report for accuracy.
    a. To view more information about the listed accounts, select the underlined account number.
    b. Ensure the payroll charges reflect the PI's charging instructions.
    c. Identify and adjust distributions to labor suspense.
    d. To view prior certified effort statements, select the link *View Previously Certified Effort Statements* on the upper left-hand side of the form.
    e. Compare effort percentages to effort commitments made in the sponsored project proposal and alert faculty/principal investigators of discrepancies.
5. Confer with the Faculty member or Principal Investigator to clarify any issues.
6. If no changes are required, select the **Proceed** button. If the effort report requires changes, refer to *Modifying the Effort Report* (below).
7. Review the Pre Review Summary Screen. Select **Exit** to return to the list of effort reports requiring Pre Review or select **Next Form** to Pre Review the next covered individual.
8. Ensure that Pre Review is complete for both the prior and current reporting period(s).

Note: At the end of each day, the system will send one email notification to the assigned certifiers for all effort reports for which Pre Review has been completed.

Modifying the Effort Report

Prior to modifying the effort report, Pre Reviewers should confer with the certifier.

Adding an Account to the Effort Report

To add an account to the Effort Report:

1. Select **Add Account**.
2. Select the Sponsored or Non-Sponsored radio button. Type in at least the first few characters of the Project and/or the Award number and select **Continue**. A search screen will display Account Numbers (concatenated Project and Award numbers), Account Descriptions, and Account Status (Active or Inactive).
3. Select the account from the Account drop down list, and select **Add Account**. The Account will be added to the Effort Report form with $0 and 0% effort.
4. Initiate a Cost Transfer to assign dollars to the new account.

NOTE: If an account is added by mistake, it can be deleted provided there are no dollars assigned to it. Select the "X" that appears next to the account description to delete an account.

Initiating a Cost Transfer

1. To process a cost transfer, select **Initiate CT**.
2. A screen displaying the following information will appear: You have selected to initiate a cost transfer. Select **Proceed** to continue with the Cost Transfer.
3. Upon selecting **Proceed**, ERS will open the Oracle Labor Distribution Adjustment screen and prepopulate the *Find* screen with the name of the covered individual and the dates covered by the effort period or if the covered individual is a graduate student, it will open the Graduate Student Payment System (GSPS).
4. Perform the adjustment; change the start and end dates if necessary.
    a. Include appropriate authorization and justification.
    b. See Yale Procedures 1315 PR.01 and 1305 PR.02 for specific instructions.
5. When the adjustment is complete, exit the Oracle Labor Distribution or GSPS application.
6. Return to the ERS pre review screen and **Exit** the form or select **Next Form** to Pre Review the next effort report on the list.
7. An email notification will be sent when the cost transfer has been reviewed, approved and posted to the effort report. Review the form again and, if accurate, select **Proceed** to release the form for Certifier review.

NOTE: When a cost transfer is initiated, the form is locked from further changes until the cost transfer is processed and added to the effort report. If **Initiate CT** is selected in error, further work on the effort report cannot be completed until **Undo CT Pending Status** is selected on the **Pre Review Effort Form** screen. Undoing CT Pending Status when there IS actually a cost transfer in the pipeline will allow the Pre Reviewer to release the form for certification and may cause the certifier to have to review and certify the effort report more than once.

Viewing Completed Pre Reviewed Effort Reports

To view previously completed pre reviewed effort reports (for the current or prior reporting period(s)):

1. Select **Pre Review** from the left-hand menu.
2. Select **Pre Review Effort Forms for employees assigned to you**. (DC and SubDC roles have the additional option to *Pre Review Effort Forms for All employees in your domain*.)
3. Select the appropriate Reporting Period.
4. Check the applicable Sub Department and select **Continue**.
5. Select the appropriate covered individual.

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.

1. From the **Status/My To Do** box, select the numeric link under *Pending Certification* for the current or delinquent reporting period(s).
2. Forms listed under the *Effort Forms Available to Certify* section have been Pre Reviewed and are ready for certification. The **Certified** column will indicate a Y (Yes) if certified, N (No) if not certified, or N (Saved) indicating the Effort Report has been viewed but not certified.
3. Select the name of the covered individual to certify.

4. Review the effort form to make sure the percentages correctly represent the covered individual's effort based on salary charged to the award. To see more information about the listed accounts, select the underlined account number. To view the payroll details underlying the effort report, select the underlined payroll dollars. To review any changes made by the Pre Reviewer, select *Pre Review Details* and then on **Return**.
5. If the effort percentages are correct, select **Proceed** to continue with the certification process.
6. Review the Yale attestation statement, and select **Certify**.
7. The system displays a confirmation of certification. Select **Exit Form** to return to the list of Effort Reports to be certified.
8. If the effort percentages are incorrect, select **Notify** to send a message to the Pre Reviewer. An email window will appear prepopulated with information about the report. Add instructions to the Department Business Office as appropriate regarding questions or the changes required and select **Exit Form**.

Note: If any line in the Actual Effort Percentage column is filled in, all lines must be filled in, and the percentages in the Actual Effort Percentage column must always total 100%. A effort report form enabled for Multiple PI Line Item Certification will accept a change in just one column and the form may not always total 100%.

Voluntary uncommitted cost sharing should be indicated in the *Notes* box.

If effort was expended on a sponsored project or activity not shown on the ER form, the Certifier should notify the Pre Reviewer.

TASK 4: Post Review

Post Review is not required when certification is complete without changes. 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.

To complete Post Review:

1. Select a number in the Pending Post Review column of the **Status/My To Do** box. Select either the current or prior effort reporting period(s).
2. A list of all covered individuals with effort reports assigned for Post Review will display.
3. Select an effort report to Post Review by selecting on the covered individual's name.
4. The *Post Review Effort Summary* shows the difference between the payroll charged and the certified effort. IMPORTANT: If clarification from the Certifier about the change is required, contact him/her before selecting Proceed. Once Proceed is selected, the only authorized action is to initiate a cost transfer to reconcile the difference between the payroll percentage and the certified effort.
5. If the Certifier has made an error, until the Effort Reporting Period is closed, s/he can revise the form and recertify.
6. If the Certifier's entry is correct, select **Proceed** to initiate a cost transfer.
7. The *Post Review Effort Form* screen shows the exact amount of the cost transfer required. Select **Initiate CT** and follow the directions under **Initiating a Cost Transfer** (above). Exit the Labor Distribution Adjustment form, return to the *Post Review Effort Form* and select **Exit Form** to go back to the list of Effort Reports requiring Post Review.

NOTE: An email notification will be sent when the cost transfer has been approved and posted to the Effort Report. If the cost transfer causes the payroll percentage to match certified effort, the Effort Report will be complete and will require no further action. If the cost transfer does not cause the payroll percentage to match certified effort, additional adjustments will be required.

Post Review for Line Item Certification

Post Review of Multiple PI Line Item Certification forms is only required when changes are made by the certifier(s) to an effort form. The following are scenarios for which post review is required for line item certification enabled effort report forms; post review is handled differently dependent upon the action taken by each certifier and the intended allocation of effort.

1. Sponsored Accounts Only – Effort is over 100%

    a. If changes made to an effort form's percentages equal more than 100%, the Post Reviewer **must** contact the certifier(s) to resolve the difference and bring the effort of the individual to 100%. After a resolution has been reached and it has been determined a cost transfer is not required, the Post Reviewer should assist the certifier in making changes to the effort form.

        i. The Certifier(s) log into the system and change the percentage of effort.

        ii. The Post Reviewer provides the certifier(s) with directions to "recertify" the effort form. Once the effort form has been recertified no further action is required.

2. Sponsored Accounts Only – Effort is over 100%

    a. If after the discussion with each line certifier, the effort of the individual must be redistributed, the Post Reviewer would need to Initiate a Cost Transfer.

3. Sponsored and NonSponsored Accounts – Effort is over 100%

    a. If the changes to the sponsored account accurately reflect the changed percentage altered by the certifier(s), the Post Reviewer would be required to adjust the percentage on the non-sponsored account and Initiate a Cost Transfer.

4. Effort Form under 100%

    a. Addition of a non-sponsored account required

        i. If the outcome of the discussion with the certifier is that the effort of the individual is under 100% and it is determined that the remaining percentage should be absorbed by the department, the Pre and Post Reviewer would be responsible for resolution.

            1. The Pre Reviewer would then log in to ERS, navigate to the Pre Review menu, select the covered individual and follow the steps to add the account.

            2. Once the account is added, the Pre Reviewer selects **Proceed**. Proceeding bypasses certifiers that have already completed certification.

            3. From the Post Review menu, select the covered individual and allocate the remaining effort percentage to the non-sponsored account. Total effort must equal 100%.

            4. Select **Proceed** and initiate the cost transfer.

    b. Effort Form has an existing Non-Sponsored Account

        i. The Post reviewer opens the form and either increases or decreases the percentage in the non-sponsored account. Select **Proceed** and initiate the cost transfer (Initiate CT).

Monitoring

Department Monitoring

Department and Sub Department Coordinators have a Reporting module within ERS that will assist in monitoring completion, performing assignments and monitoring the progress of cost transfers. DCs and SubDCs should monitor certification completion rates as part of month end activities. Key reports are listed below. Select here for a complete report guide.

- Comprehensive Status Report
- Effort Form Not Completed
- Cost Transfer Pending
- Employee Assignments

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 60 day 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 as reflected in the Recipient Matrix below. Form status is a system-driven field updated as an effort report moves through the certification process.

With the exception of effort report availability, for which they receive a specific notification, Department and SubDepartment Coordinators (DC and SubDC) as well as Division Heads (DH) receive a confirmation that the notification type has been sent.

Notification Type	Primary Recipient(s)	Confirmation To	When
Effort Report Availability	Pre Reviewers	DC, SubDC, DH	Effort report initiation
15 Day Reminder	Pre Reviewers	None	45 days before certification due date
30 Day Reminder	Pre Reviewers, Certifiers	DC, SubDC, DH	30 days before certification due date
10 Day Reminder	Pre Reviewers, Certifiers	DC, SubDC, DH	10 days before certification due date
Certification Due Reminder	Division Head	None	Certification due date

Recipient Matrix

Form Status	Pre Review	Certify	Post Review	Notification To
1	N	N	N	Pre Reviewer
2	N (Saved)	N	N	Pre Reviewer
3	N (CT Pending)	N	N	Pre Reviewer
4	Y	N	N	Certifier
5	Y	N (Saved)	N	Certifier and Pre Reviewer
6	Y	Y	N	N/A (Form is Complete)
7	Y	Y	N (CT Pending) or N with Post Review Required	Post Reviewer

Reason Code Analysis

Between the 10 day reminder and the certification due date, the Division Head will analyze each outstanding effort report and assign a reason code. On the sixty-first day from effort report availability, the Division Head will provide a report to the AVP for Research Administration, Director of GCFA, and the Central Administrator that contains a complete analysis of all outstanding effort reports by department using the approved template (provided to Division Heads). The Department Coordinator is expected to assist the Division Head in this process. If a reason code cannot be defined, the Division Head and/or the Department Coordinator should identify a departmental account to which the uncertified payroll charges can be moved.

Reason Code	Description
01	There is a cost transfer in process (pending department or GCFA approval).
02	The award owning organization has not yet confirmed the payroll distribution and/or requested certifier assignment.
03	The home owning organization has not yet completed pre review and/or certifier assignment as requested by the award owning organization.
04	The faculty member has left the University permanently.
05	The faculty member is temporarily unavailable (i.e. in the field and without computer access, illness).
06	Department is working directly with GCFA, YSM Financial Operations and/or the Shared Science Service Branch.

Notification After the Certification Deadline

The following notification will be sent via email message by the Central Administrator to the Division Head after the certification due date has been reached. Notifications to the Department Chair are the responsibility and at the discretion of the Division Head.

<table>
<tr><th>Notification Type</th><th>Notification Sent By</th><th>Primary Recipient(s)</th><th>Secondary Recipient</th><th>When</th></tr>
<tr><td rowspan="2">10 Day Certification Delinquent</td><td>Central Administrator</td><td>Division Head</td><td>DC</td><td rowspan="2">10 days after certification due date</td></tr>
<tr><td>Division Head</td><td>Department Chair</td><td></td></tr>
</table>

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 Distribution 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).

Effort reports are generated from the University's labor-distribution system for faculty and professional staff whose salary was charged in whole or in part to a sponsored project during the respective effort period.

The Payroll Distribution 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 certified Effort Report be changed after Post Review?*

No, except under extenuating circumstances, such as a system error.

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 certification of the effort period and an appropriate salary reallocation is then required.

A salary reallocation that **benefits** the sponsor will **always** be approved. Reductions in effort to a sponsored project must always be processed regardless of timeframe.

5. *Do I need to include clinical activities—such as clinical education, administration, and service—on my Effort Report?*

Yes, clinical activities would fall under Non-Sponsored Activities on the lower half of the Effort Report and are included when calculating an individual's 100% Total Effort.

6. *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 projects 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.

7. *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?*

Only if the effort was committed in a proposal/award. 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.*

8. *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?*

Situations where an award is delayed, contact GCA to determine if an At-Risk Account is appropriate to request/created. 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.*

9. *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. However, salary charged to an award that is greater than the effort devoted must be adjusted.

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

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.

11. *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.

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

OMB Circular A-21 exempts effort devoted to training grants from the effort reporting requirement. Therefore, if a graduate student during the effort reporting period 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.

13. *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?*

OMB Circular A-21 exempts all compensation paid on fellowships from the effort reporting process.

14. *When can I expend effort on grants related to summer salary?*

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 beyond 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.

Some sponsors, notably the National Science Foundation, limit the number of paid person months an investigator may work during the summer to two-ninths for all of the individual's NSF awards. Review the terms and conditions of all awards prior to devoting summer effort.

15. *Will an Effort Report be generated in ERS if I work on sponsored research during the summer, but do not claim summer compensation?*

No, however you will need to submit an 1315 FR.01 Effort Report Form—if the uncompensated effort was committed to the sponsor.

16. *Can I claim three months of summer compensation and still have other summer activities or vacation time?*

If a faculty member has administrative or other non-research responsibilities (*including vacations*) 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.

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

Refer to the Memorandum of Understanding Requirements: Faculty with Both a Veterans Administration Medical Center and Yale University Joint Appointment Guide (forthcoming).

18. *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, compensated by the University, 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 refer to NIH policy on determining full-time professional effort for career awards,

Please review: NIH Mentored Career Development Awards: Change in NIH Policy Concerning Concurrent Support from Career Development Award and A Research Grant, dated November 14, 2003 regarding reductions in effort and concurrent award requirements.

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. An LDA needs to be created to move charges from the associated award(s) to a GA account, gift or other non-sponsored 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)

OMB Circular A-21 OMB Circular A-110

NIH Grants Policy Statement

Contacts

Effort Reporting Central Administrator

Grant and Contract Financial Administration

436-2864 or effort.reports@yale.edu

www.yale.edu/gcfa/effort