
Effort Reporting Refresher FAQs for Self-Certifiers and Principal Investigators

1) What is Effort Reporting and why do we do it?

Effort reporting is the process by which a faculty member or PI confirms that the percentage of salary charged to a sponsored project is *reasonable* in relation to the percentage of the total effort expended on that project.

Effort reporting is required to document the salaries that are funded by sponsored projects. Rather than researchers and PIs maintaining time sheets or logs, effort reporting requires individuals (or their PIs) to confirm once each year the actual percentage of their overall activities (effort) and corresponding salary that were devoted to each project worked on during the previous fiscal year. Although such documentation is a requirement for federal funding, many private funders have adopted similar requirements. University policy requires effort certification on *all* sponsored projects, regardless of the funder.

2) How precise must my effort report be?

Effort percentages do not need to be exact, but they must *reasonably* reflect the percentage of effort devoted to each project, taking into account all of an individual's sponsored and non-sponsored activities. As the federal regulations state, "... 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." Effort reporting is an individual's best estimate of how effort was spent in the previous fiscal year.

3) Is the effort reporting just confirmation that my salary (or my supervisee's salary) was in fact distributed as indicated on the effort certification?

No. When certifying effort, you are confirming that the salary that was paid (your own or that of your research staff) reasonably reflects the minimum time actually spent, taking into account all of an individual's Columbia activities. If you are the PI confirming effort for a non-self certifier, you must confirm the individual's activities using suitable means of verification (as discussed further in Point 4, below).

The salary and effort data on the effort report come directly from Columbia's Labor Accounting System and reflect how salary was originally distributed at the time the funding was received. But if the effort provided was less than what is shown on the effort card, you must enter a reduced percentage for certification. Such an adjustment will require the effort coordinator to process a corresponding adjustment to the salary allocation.

4) What counts as "suitable means of verification"?

Prior to certifying the effort of non-self certifiers working on their grants, PIs must confirm the activities of those individuals using suitable means of verification. Examples of suitable means of verification include but are not limited to: direct supervisory responsibility, discussion with the employee whose effort is being certified, email correspondence, review of calendars, travel records and teaching schedules, review of progress reports, time cards and logbooks, and/or contemporaneous notes from meetings and/or discussions.

5) If there are multiple grants that fund my salary (or that of my research staff), how do I determine how much effort to certify for each project?

Ask yourself, "What percentage of overall time did I (or my non-self certifier) devote to each project?" That is the percentage of effort to be entered on the effort report. If the effort percentage you enter is different from the percentage of salary received from that project, the effort coordinator will adjust payroll to match effort so that each sponsor is charged only for work actually performed. Remember, payroll is not all "just one pot" of funding.

6) Do I need to adjust my effort percentages every month or week if my workload fluctuates?

No, you do not need to adjust effort month to month based on workload. However, if you realize at any point that the demands of a particular project require a significant change to the amount of time to be spent on the project, you must ask your effort coordinator to adjust the effort and salary distribution at that point. A “significant change” is a material change in effort that lasts more than 1-2 months. You should not wait until the effort reporting period to make such salary adjustments since it may be too late to make the necessary cost transfers.

7) What does it mean to “monitor effort quarterly”?

At least once each quarter, you should log into the ECRT system and check the effort distribution for yourself and your research staff. You will receive a quarterly reminder email about monitoring. Quarterly monitoring is especially important because University policy prohibits transfers of expenses *onto* sponsored projects beyond 90 days (the “90-day rule”). That means that any corrections to salary allocations should be made within 90 days of the activity. When you review your effort in ECRT, *alert your effort coordinator* if you find:

- a. salary that was not accurately or appropriately allocated to individual sponsored projects
- b. unlisted projects on which work was done and salary should have been allocated
- c. projects (listed or unlisted) on which work was done as a *cost share*

Keep in mind that you will not be able to confirm effort except during the effort reporting period following the close of the fiscal year.

8) What if a post doc or graduate research assistant works for more than one PI?

Since changes to one sponsored project line on an effort card may affect other sponsored projects and/or the non-sponsored effort line, principal investigators certifying the effort of non-self certifiers who work for multiple PIs may need to communicate and coordinate with the other PIs. Also, one principal investigator must ultimately certify the individual’s non-sponsored effort in addition to the effort on his/her sponsored project(s). Effort coordinators can assist with this process.

9) Can I be the PI of a grant but draw no salary from it?

Yes. However, University policy requires that principal investigators must commit some effort greater than 0%, regardless of whether the PI receives salary from the project. If as PI you receive no salary from a sponsored project, you must arrange with your effort coordinator to have some percentage of your salary cost-shared on the project so that an appropriate effort percentage can be confirmed on the effort card.

10) What happens if someone leaves the University before the effort reporting period?

Because work was performed and salaries were paid, *all effort cards must be confirmed*, whether or not the individual is an active CU employee during the effort certification period. Faculty should confirm their own effort, and PI’s should confirm the effort of their staff, *prior to departure (or leave) from the University*. Where this is not possible, faculty can confirm on paper after their departure. In cases where the individual cannot or will not confirm after departure, a Department Chair or other faculty member (e.g. PI of awards where faculty member’s salary was charged) must confirm for the individual *using suitable means of verification of the individual’s activities* (see question 4 above).

11) What happens if I don’t complete the effort confirmation?

Effort reporting is a University requirement for all individuals who receive salary from and/or devote committed effort to sponsored projects. Without confirmation that work was actually performed, the University cannot charge the sponsor for the related salaries. For that reason, failure to confirm effort before the reporting period has ended will result in salaries associated with sponsored projects being transferred off of those sponsored projects and charged to departmental projects. In addition, Sponsored Projects Administration will not submit future funding applications on which non-compliant faculty are listed.