



THE UNIVERSITY OF
TOLEDO

1872

*Grants Accounting
Effort
Certification*

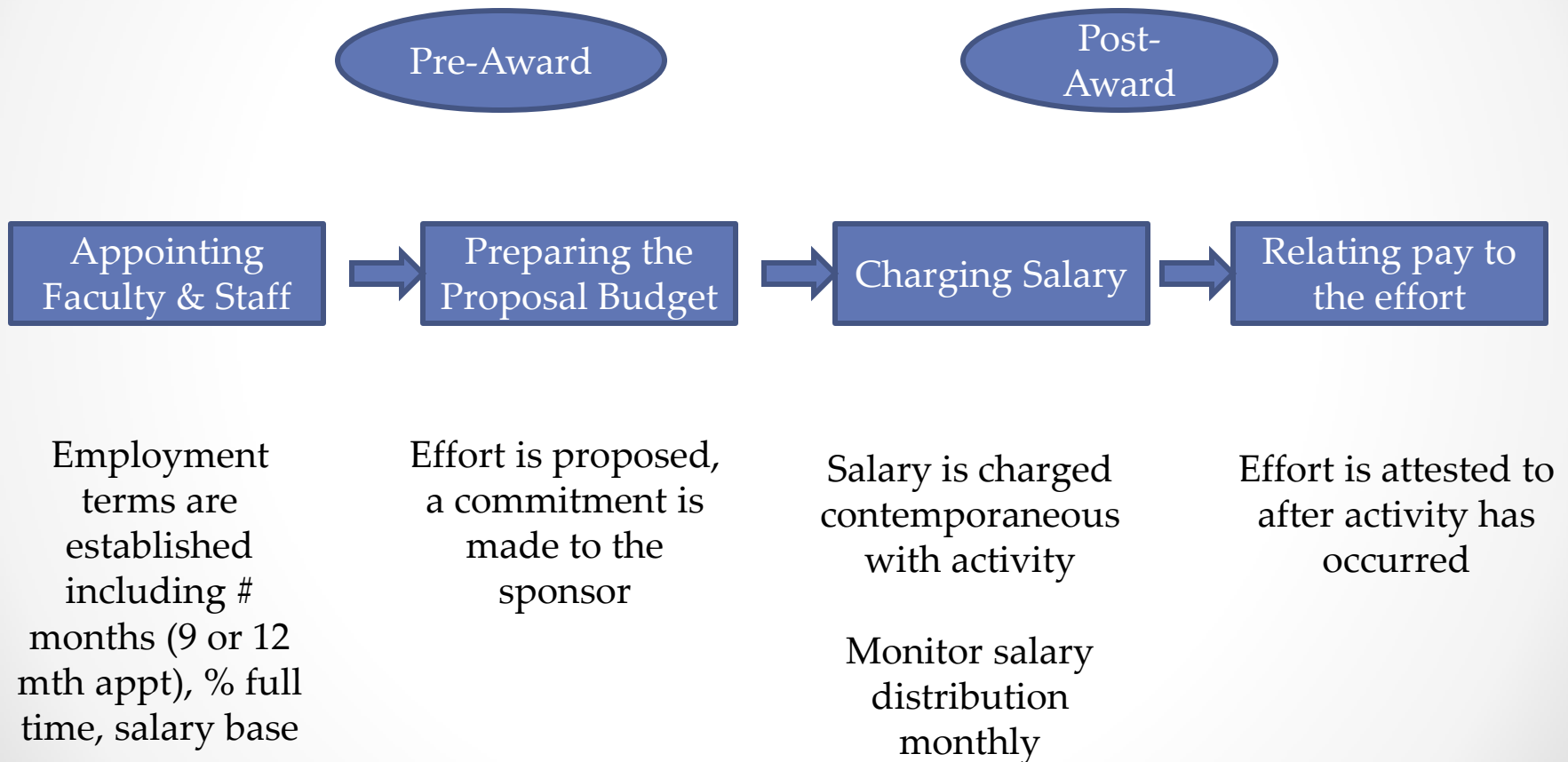
Why Effort Reporting?

- Effort Reporting is a federally-mandated process. The process is used to certify that salary charged to a sponsored project is reasonable in relation to the effort expended on that project.
- The OMB Circular (A-21) requires faculty and staff involved in federally sponsored research to report activities for which they are compensated each academic term, or no less than every six months.
- Sponsors use these reports to confirm that effort expended by an individual working on the research matched what the sponsor paid. The percentage of salary charged to an award should be no more than the percentage of effort expended on the award.
- Effort certification is the University of Toledo's process for reviewing, validating, and certifying the work effort performed by its faculty and staff in support of a sponsored research project.
- Effort Reporting provides a systematic certification process and formal effort reports that ensure our institution is always prepared to respond to sponsors with the required information.

Benefits of Effort Reporting Online

- Web-based interface accessible from any location
- Interfaces with other existing enterprise systems to gather accurate required information (e.g. Payroll, HR)
- Use of current campus access controls (utilizes Self-Service via MyUT)
- Maintain historical information and audit trail
- Allows for web-based and classroom training

The effort process begins well before the Effort Report is generated!



Total University Effort

- 100% Effort = Total time estimated for **all** University Activities, i.e. those activities compensated through payroll from all funding sources.
 - Excluded from effort reporting is any compensation:
 - Received directly from sources other than the University, such as compensation from outside consulting work permitted by the University
 - In excess of base salary for cross department, intra-University consulting (must meet strict requirements found in University policies and procedures)
- 100% Effort \neq 40 hours \neq 60 hours \neq 10 hours, etc.
 - No fixed work week for faculty and other monthly paid (exempt) staff

Activities Included in Effort Reports

- **Sponsored Projects Activities**: Includes effort devoted to grants, contracts and cooperative agreements sponsored by non-University entities, i.e., state, local, federal governments, foundations, corporations, etc., for purposes of training, public service, clinical trials, and research
 - OMB A-21 “...Charges to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreements, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences, *but NOT writing new funding applications...*”
 - Includes mandatory and voluntary committed cost sharing (i.e. effort commitments made in proposal but funded by the University rather than by the sponsor).

Activities Included in Effort Reports

- **Non-Sponsored Activities**: Includes Administration, Instruction and Un-sponsored Scholarly Activity such as:
 - Departmental business activities, serving on committees and supervising administrative staff
 - Curriculum development and teaching and training activities where the employee is the instructor
 - **Proposal preparation**
 - Research, development and scholarly activities that are not paid for by an external organization, including Voluntary Uncommitted Cost Share.
 - Voluntary Uncommitted Cost Share = University faculty (including senior researchers) effort that is over and above that which is committed and budgeted for in a sponsored agreement

Cost Shared Effort

- That portion of Effort funded (contributed) by the University
 - Mandatory (M)
 - Voluntary-Committed (C)
 - Voluntary (V)
- Activity Codes of the FOAPAL String are used to track and report
 - Tied to the Award/Fund/Individual
 - Requires Setup among *Grants Accounting/Budget/HR*
 - **Fund** (F), **Organization** (O), **Account** (A), **Program** (P), **Activity** (A), and **Location** (L) codes

Total University Effort



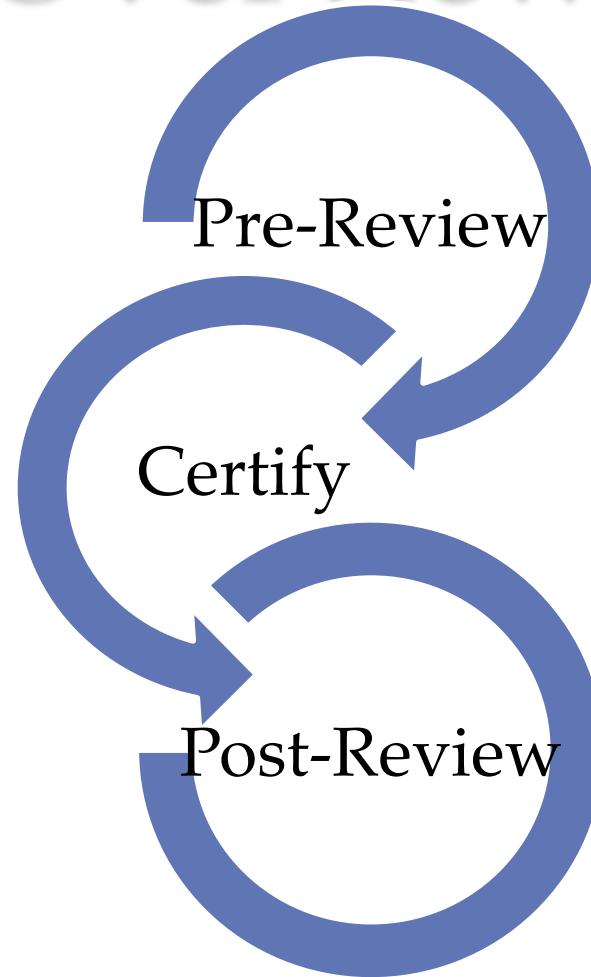
Essential Concepts

- *Effort and Payroll Distribution* are related but are not the same thing
 - The effort reporting process is a method for certifying that the effort expended is at least equal to the salary charged to sponsored awards.
 - Payroll distributions are made based on **planned effort** and should be adjusted when time/effort was not or will not be spent as planned.
 - Payroll-based **effort reports** must be *adjusted* to reflect **actual effort** when that effort is materially less than the pay distributed to sponsored projects. Appropriate salary reallocations must be made when effort reports are adjusted (*Redistributions*).

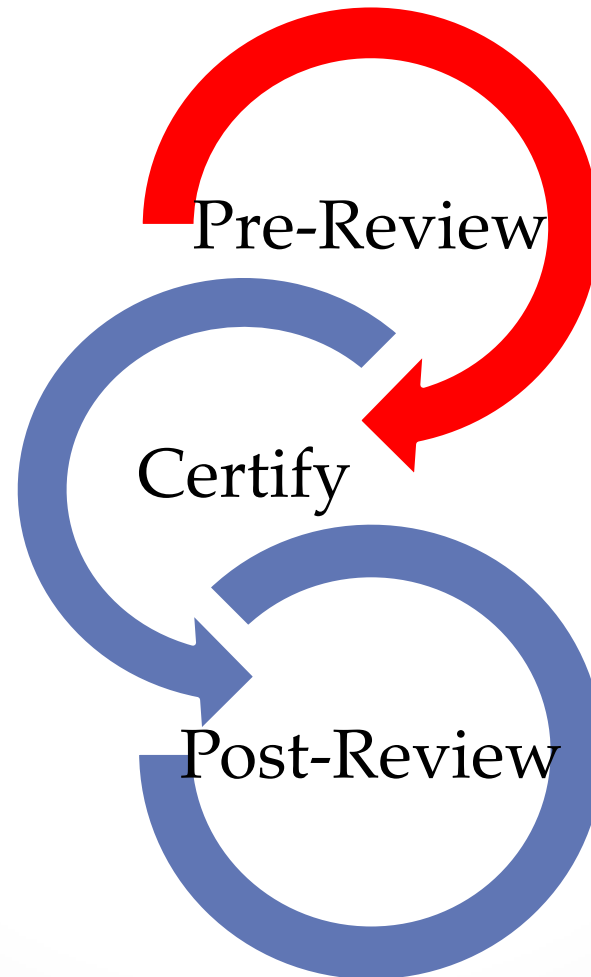
Essential Concepts

- **Effort Certification Period**
 - ***Time Period*** For Which ***Work Performed*** Will Be Certified
 - Coincides With Semesters here at UT
 - ***EC System Time Phases*** Defined For Review and Certification
 - Pre-Review, Certification, & Post-Review
- **Effort Certification Code**
 - The Defined Code Representing The Certification Period
 - Coincides With calendar Quarters (i.e. 201340)
- **Effort Certification Report**
 - The Detailed Information Compiled About Work Performed For Individuals

Effort Certification Overview



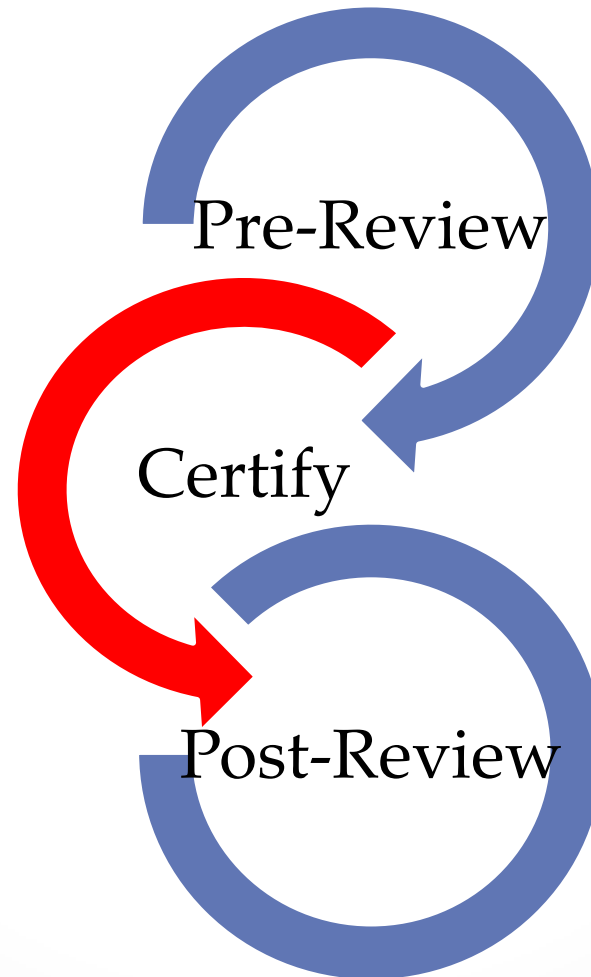
Effort Certification Overview



Pre-Review

- During the pre-review phase, a pre-reviewer can **REVIEW** generated effort reports prior to employees certifying their effort. Pre-Reviewers can **REQUEST** labor redistribution changes to the effort reports based on defined rules in the system, but they **CANNOT CERTIFY** effort reports.

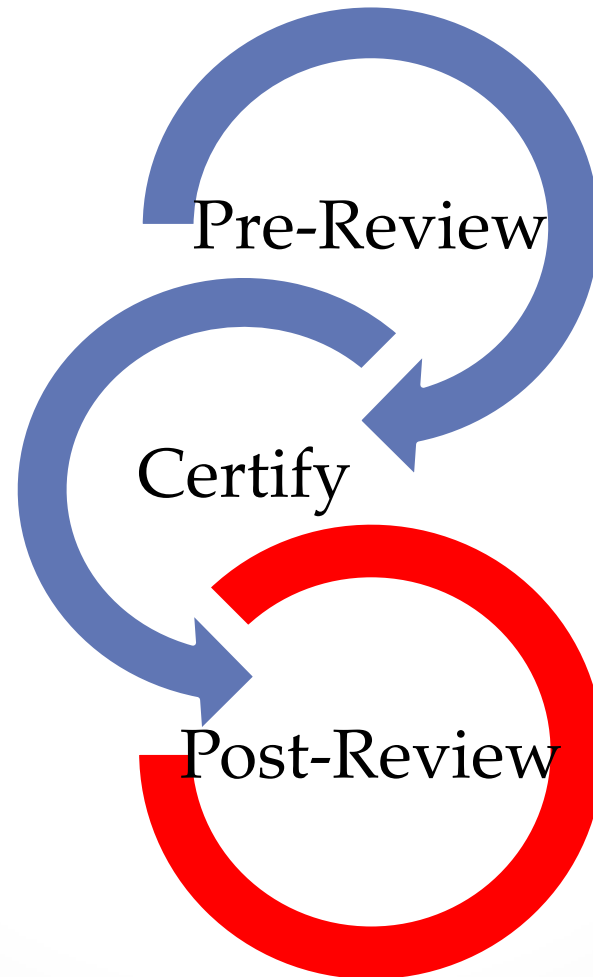
Effort Certification Overview



Certify

- During the certify phase, an individual acting as a certifier can **CERTIFY** the generated effort report. This person could be an employee, the head of the sponsored research project, or someone else who has direct knowledge of the work performed in support of the project. Certifiers can **REQUEST** a labor redistribution change to the effort report based on defined rules in the system. They can also **MAKE OTHER CHANGES** on their effort report as needed, such as changing the percentage of effort. The certification activity is **REQUIRED**, either by the employee or by an alternate certifier.

Effort Certification Overview



Post-Review

- During the post-review phase, a post-reviewer can **REVIEW** certified effort reports. Post-reviewers can **REQUEST** a labor redistribution change to the effort report based on defined rules in the system. *Any effort report that is changed must be re-certified by the Certifier.*

Effort Certification Overview

