EFFORT REPORTING
AND

EMPLOYEE ACTIVITY SUMMARY OF EFFORT (EASE) FORMS

Controller’s Department
Revised June 2012
Employee Activity Summary of Effort (EASE)

Overview
Effort reporting is a process required by the federal government to verify that direct and indirect labor charges and cost share efforts to federally sponsored projects are reasonable and reflect actual effort performed. On February 1, 2011, Iowa State published a formal effort reporting policy that details effort reporting and certification requirements – available in the Policy Library at: http://policy.iastate.edu/policy/effort. This policy and the corresponding requirements were published in response to an Internal Audit recommendation and the results of some very high profile audits by the Office of Inspector General (OIG).

OMB Circular A-21 (2 CFR Part 220) Cost Principles for Educational Institutions is the regulation that guides the allowability of costs on federal awards. Section J.10 of that circular sets forth the criteria for acceptable methods of charging salaries and wages to federal awards. Circular A-21 also requires institutions to document effort on federal awards.

The effort reporting process is also used to capture the types of activities in which employees participate and is used for these additional purposes in addition to those outlined above:

- Quantification of faculty and staff effort for reports mandated by the State through the Office of Institutional Research
- Allocation of research space by Facilities, Planning and Management

Layout
The form is comprised of COLUMNS representing functions and ROWS representing funding sources. The matrix of these rows and columns defines all university activities; and instructions and definitions are provided on the back of the printed form. The functional definitions begin on page 4. The row definitions are presented on page 8.

The employee's name, University ID, and department appear in the upper left corner of the form. The department generally corresponds to the vacation and sick leave file maintained by Human Resource Services. Bar code labels are pre-printed on the form for electronic document imaging purposes and should not be altered or reduced by copying or scanning if possible.

Certification
Principal investigators (faculty and non-faculty) must certify their own effort and sign their own forms. For all other salaried employees, the employee or a supervisor with first-hand knowledge of the effort must certify effort and sign the form. The immediate supervisor's signature must be an original signature as signature stamps are not acceptable.

If an employee is no longer employed by the university, the chair/director must complete the employee's EASE form and provide an original signature (the EASE Coordinator may not sign for the chair/director). If employees are unavailable due to extended travel or leave, forms should be scanned and emailed or just mailed for signature in order to meet the due date for return of the forms.
When employees sign their own forms, the departmental signature in the lower right section of the form is optional. Two signatures are not required, but many departments use it to insure that forms are routed through the coordinator for review.

EASE forms should NEVER have effort percentages changed by someone other than the employee after an employee has certified his or her effort. Any adjustments made after the employee has signed his or her form should be initialed and dated by the employee. NEVER ask or encourage any employee to sign an EASE form that he or she feels is inaccurate. NEVER allow an immediate supervisor to certify a form that an employee has refused to sign. Certifying the form is a verification the effort reflected is accurate. The EASE form is an auditable document!

**Timeliness**
The EASE forms are due 15 days from the printed date indicated on the upper right-hand corner of the forms. Since EASE forms are distributed through EASE Coordinators, it is important that Coordinators provide the form immediately to employees in their units so that the forms are returned to the Controller’s Department within the 15 days. A recent Internal Audit was very critical of the high percentage of EASE forms that were returned after the due date. Please refer to instructions distributed with the EASE forms.

**Training on Effort Reporting and Certification**
Another outcome of the Internal Audit is the requirement that PIs with federal awards are required to complete periodic effort reporting and certification training. In addition, the audit highly recommended training attendance for EASE Coordinators. If you are an EASE Coordinator, it may be helpful for you to also review the mandatory PI training posted on SPA’s website at [http://www.controller.iastate.edu/spa/effort.html](http://www.controller.iastate.edu/spa/effort.html)

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For questions regarding cost share information, contact your Sponsored Programs Accountant. (See WebFM-Award Summary information available in AccessPlus for your specific accountant’s contact information.)
FUNCTIONAL DEFINITIONS

All employee effort can be categorized as Instruction, Research and Scholarship, Outreach, Administration, and Service and Other. These functions correspond to the columns of the EASE form. Each function, including examples, is explained below.

I. Instruction
All teaching and instructional activities offered for credit or non-credit. This includes most activities funded by the Office of Extended and Continuing Education, including extension instructional activities that are part of the adult education or continuing education program. Other Extension non-instructional activities should be included in Outreach. Instructional activities are primarily funded from institutional general fund sources, although sponsored funding does fund some activity. Research activities that are funded from non-sponsored funds and that do not have a formal proposal, review, and awarding process may be coded as departmental instruction or departmental research.

Examples of specific activities (regardless of funding source) to be included are:

Faculty
- Teaching scheduled credit courses, lectures, laboratories, field classes, and seminars offered both on and off campus or via satellite or video-taped instruction
- Teaching scheduled non-credit courses, classes, seminars, and workshops offered through Extended and Continuing Education
- Library credit courses, seminars, and presentations in credit courses of other faculty members
- Preparing for instructional activities such as writing lectures, preparing demonstrations or laboratories, grading, and developing multi-media materials
- Advising and consulting with students, includes office hours, academic advising, and supervision of master’s and doctoral committees
- Supervising graduate teaching assistants
- Long-term activities in support of instruction such as developing new courses and curricula, serving on departmental or college curriculum committees, and preparing new instructional materials
- Summer research project funded by the department for a new faculty member

P&S Staff
- Advising assistance provided to students
- Assisting in the maintenance of laboratories used for instruction and preparing materials for student use in laboratory experiments or library research skills such as computer labs and scientific labs used in teaching

Merit Staff
- Typing, proofing, and copying exams and other instructional materials
- Scheduling appointments for advising or counseling
II. Research and Scholarship
Activities that encompass both the systematic search for fuller knowledge or understanding of a subject, and the use of the knowledge or understanding gained from prior research. Research activities are those funded through a formal proposal, review, and award process and are separately budgeted and accounted for. Typically, such research activities are funded by external sponsors but in some cases are funded through a formal process at the vice president/provost, dean, or department level.

Examples of specific activities (regardless of funding source) to be included are:

**Faculty and P&S Staff**
- Creating new knowledge or scholarly activities through the design and conduct of experiments, field work, and data analysis
- Integrating new knowledge into industry, community, and culture; i.e., technology transfer
- Creating literary or artistic works including dramatic practice
- Working with existing knowledge through library work, study, practice, and synthesis or summary of existing knowledge
- Self-improvement activities such as learning a foreign language to study a work in an original language or learning new computer skills related to research and analysis
- Making available the results of research through scholarly publications which would include assembling, writing, and publishing, as well as other creative activities
- Presenting scholarly or creative work in public at lectures, seminars, or workshops at professional meetings or in other public settings, and at performances, exhibits, and other presentations of results of creative activity

**Merit Staff**
- Typing, proofing, and copying research results if the position is funded directly by a sponsored project
- Caring for animals used for research if the position is funded directly by a sponsored project

III. Outreach
Activities in which staff members utilize their professional expertise to disseminate information outside the traditional classroom to help improve the knowledge and skills of the public they serve or the environment in which they live and work.

Examples of these activities include:

**Faculty and P&S Staff**
- Teaching extension courses
- Preparing informational materials such as brochures for agencies and training manuals for state employees
- Conducting workshops and conferences
- Engaging in clinical and/or diagnostic practice that serves the public such as a rural farmers crisis hotline, free health clinics, etc.
- Serving on a committee related to outreach activities
**Merit Staff**
- Typing, proofing, and copying materials for use in extension courses, workshops, or conferences
- Scheduling appointments for advising and counseling for members of the public served through the outreach function

**IV. Administration**
Activities that provide administrative and support services benefiting the overall university or a college, academic department, or separately budgeted unit. Effort spent pursuing teaching, research, or outreach activities as defined above is not included here.

Examples of activities to be included are:

**Faculty**
- Administrative duties within the dean's office related to finances, research compliance, personnel, and space
- Serving as professor-in-charge of an interdisciplinary program
- Assigning faculty workloads at the department level
- Preparing department budgets
- Planning department operations, including financial, personnel, and space
- Serving on college or departmental committees related to administrative concerns such as departmental budget committees, human subject committees, or search committees

**P&S and Merit Staff**
- Work directly related to administering a college or department such as preparing and monitoring budgets, ensuring compliance with financial and personnel policies, and providing general administrative support to deans and department executive officers
- Work directly related to the general executive and fiscal management and operation of the university such as preparing and monitoring budgets, processing financial transactions, preparing financial statements, providing technical support, and providing general administrative support to vice presidents and directors

Clerical and other support staff working in a departmental or college office generally would be 100% administration since their efforts are dedicated to a variety of faculty and staff as well as a variety of activities.

A DEO or Director generally has some component of administration. Historically, most DEO’s have reported 25-50% administration. The administrative component would not include teaching, advising, research, or outreach activities.

Service or recharge center activities would be time spent providing other direct support services to students, faculty, staff of other units, alumni, and other groups whom the university serves and should be not be considered administration (see V. Service & Other).

Time spent supporting or maintaining the physical infrastructure of the university should also be excluded (see V. Service & Other).
V. Service & Other
Activities that are not included in Instruction, Research and Scholarship, Outreach, or Administration are categorized here.

Activities to be included in this category:

- Some aspects of the activities of Library faculty and staff, specifically on-going reference consultation, bibliographic research, archiving, and other technical services
- Participation in appropriate technical and professional associations which may be local, statewide, regional, national, or international in scope
- Service activities for the institution, college, or department, such as serving on the Faculty Senate or on-going university committees or task forces
- Non-academic support services such as those provided by Facilities, Planning & Management or Student Services (Note: Student Services generally provides non-academic counseling in areas such as career planning and substance abuse)
- All activities not described under the other functions should be reported in this section, including university, college, or departmental service/recharge center activities that provide support services for instruction, research/scholarship, outreach or administration
FUNDING SOURCE (ROW) DEFINITIONS

The functions and activities represented by the columns will fall into five categories depending on the funding source. The five categories are represented by the rows on the EASE form.

- Rows A, B1, and B2 relate to grants and other sponsored programs.
- Rows C and D are non-sponsored program related.

Row A. Federal or State paid sponsored effort
Federal agencies require that we obtain positive confirmation that the percentage of an employee’s effort (time) dedicated to an award is at least as much as the percentage of the employee's salary that was paid on that award.

Row A confirms paid effort on Federal and State sponsored program awards. EASE forms for the 2010-12 period or prior will print accounts in Row A that are in the 401 through 478 and 6XX fund series. EASE forms for the 2011-06 period or later will print accounts in Row A that have revenue codes beginning with 02, 04 and 05. If there was no paid effort from this series of accounts, nothing needs to be confirmed in this row, and accordingly, "NONE" is preprinted. If anything is printed Row A, it means that this person was paid from a Federal or State award, and confirmation of effort devoted to the award is required. The account number and the percentage of salary paid from that account appear in the box. **NOTE**: Salary paid from non-Federal, non-State awards or current expense funds (704 accounts) will never appear in this row. These are explained below.

Please be aware that if retroactive salary adjustments are made after the printing of EASE forms, then the corresponding EASE forms will need to be revised with pen and ink changes by the department.

Row B1. Mandatory/Committed cost share
This row is used to document mandatory and voluntary committed cost sharing. Cost sharing is explained in greater detail on the next page. If mandatory or voluntary committed cost sharing has been pledged, Row B1 will have an account number and a percentage printed under the "% of salary pledged". The "% of actual effort" column must be completed. If nothing is printed in this row, there has been no effort pledged during this period.

Row B2. Uncommitted cost share and non-Federal/non-State paid effort
This row is used to report all other effort devoted to sponsored programs that was not reported in Rows A or B1. Three possibilities exist:

- Time spent on Federal or State awards from which no salary was paid AND no mandatory or voluntary committed cost sharing exists;
- Time spent on non-Federal, non-State awards from which salary was paid;
- Time spent on non-Federal, non-State awards from which NO salary was paid.

Rows C and D.
Row D is used only for appointments funded by special state appropriations such as the AES (102 accounts) or Extension (103 accounts). All other departmentally funded efforts go in Row C.
COST SHARE

Cost sharing represents that portion of the total project costs of a sponsored project borne by some entity other than the sponsor. Typically, cost sharing relates to the commitment of personnel (i.e., effort devoted to the sponsored project), but may also include non-personnel commitments. Cost sharing for salaried personnel is normally documented in the effort reporting system. Salaries and related benefits are cost shared when an employee works on a sponsored project but is either not paid from that project’s account or is paid a lesser percentage than the actual time worked.

Mandatory Cost Sharing
Mandatory cost sharing is cost sharing required by the sponsor as a condition of an award.

Voluntary Committed Cost Sharing
Voluntary committed cost sharing represents effort that was not required by the sponsor but was pledged by the university in the proposal. When this type of cost sharing is offered and the sponsored project is awarded, the cost sharing becomes a requirement of the award.

Both mandatory cost share and voluntary committed cost share must be documented. ISU can be required to return a portion of an award for failure to provide the required cost share or for failure to document the required cost share.

If the award documents or proposal are not specific as to who will contribute the cost share, SPA will contact the department for this information after the award has been fully executed. Additionally, SPA will annually verify cost share on all accounts with mandatory and voluntary committed cost sharing.

Sources of Cost Share
As outlined earlier, cost share exists when one account pays the salary but the effort is devoted to a sponsored project. Usually, the general fund (704, 102, or 103 fund) pays these salaries. The account paying the salary cannot be a federal award. Remember, an earlier section indicated that the federal government wants assurance that salaries paid on an award are actually devoted to that award.

Documentation
The amounts budgeted for cost share on sponsored programs (4xx) accounts can be viewed in the WebFM (FM/Financial Management) system on the Award Summary screen. Below is an example of the screen where this budget information appears. The mandatory cost share shown is the amount that must be documented during the life of the award. In this example, $31,130.00 must be documented. This amount may include costs other than salaries/benefits, but for the sake of this discussion, let’s assume the cost share is all going to come from salaries/benefits.
Clicking on the **COSTSHARE AMT** line will take the user to the screen shown below. This screen shows the **Required Effort %** loaded into the EASE system by Sponsored Programs Accounting. The Required Effort % also gets printed in the mandatory cost share section of the EASE form (Row B1). When the completed EASE form is returned, the EASE system calculates the mandatory cost share dollars based on the percentage of actual effort entered in Row B1.
INSTRUCTIONS FOR COMPLETING THE EASE FORM

The period covered by an EASE form is listed at the top of the form.

- **Start with the large gray boxes across the top of the form.**

  In general, what percentage of your time was devoted to each of the five activities? The total must equal 100%. Ignore the 40-hour convention and think of all your university related effort.

  Examples of the activities are on the back of your form. Your department has more detailed definitions.

- **Do you work on grants or other sponsored projects?**

  If no, skip to Row C on the form and go to the next bullet on this page.

  If yes, see if anything except "NONE" is printed in Row A. Row A shows whether you were paid from Federal or State project accounts. If something is printed, the account number is on the left side of the column and the percentage of pay from that account is shown in the middle of the column. For each account listed, write the percentage of your actual time spent on the account in the shaded area on the right side of the column. You should have spent at least as much time on the award as the salary you derived from it. **If more than one account appears, each account must be certified separately.** For example, if 420-01-01 shows 30% and 420-02-02 shows 40%, do not make a single entry of 70% - - show a percentage of your effort for each project account that is listed.

  Now look in Row B1. If anything is printed, you have pledged cost share on the account number printed on the left side of the column. The percentage of effort that was pledged is in the middle of the column. Write the percentage of your actual time that you spent on this project account in the shaded area in the right side of the column.

  If you have other effort on sponsored programs not described above, write that total effort in B2 in the appropriate column. **You need not list account numbers.**

- **What about effort that is not related to sponsored projects?**

  Do you have an Experiment station or Extension appointment? If so, write your remaining effort in Row D. If not, write your remaining effort in Row C. If you have partial funding from either source, split the effort appropriately.

  Make sure rows A+B1+B2+C+D equal the gray box at the top of each column.

- **You are done.** Sign the form and give to your department EASE coordinator.
RESPONSIBILITIES OF EASE COORDINATORS

1. Distribute forms to staff.
The EASE forms for your department are mailed to you to distribute. The department number is generally based on the vacation and sick leave file maintained by Human Resource Services. A summary sheet listing all the enclosed forms will accompany the mailing. Individuals should be instructed to complete the EASE forms on a timely basis so you can return them to the Controller's Department within 15 days of the date shown in the upper right corner. When you distribute the forms, you may want to include a cover sheet similar to the "Instructions for Completing the EASE Form" found in your handout. This would be especially helpful for new personnel who are receiving the form for the first time.

2. Have all forms completed and returned.
If the employee did not work at all during the period indicated at the top, attach an explanatory note to the form and return it to the Controller's Department in 3609 ASB. This situation could occur if the individual was on disability or if the only salary received during the period was a vacation payout. If you receive forms in error, please return them with an explanatory note to the Controller's Department in 3609 ASB.

3. Perform edit checks on completed forms.
   - Do the gray boxes equal 100%?
   - Do Rows A+B1+B2+C+D equal the gray box at the top of each column?
   - Has each account with paid effort in Row A been certified?
   - Has all required cost sharing in Row B1 been certified?
   - Does the employee work on non-Federal, non-State awards that should be reported in Row B2?

4. Printing of the forms.
The first set of EASE forms is printed approximately 2 months after a 6-month period ends. For example, for the time period Jan. 1 – Jun. 30, the first printing of forms would be done in early to mid-September. There is a delay because we want to capture the majority of retroactive salary transfers. EASE forms that have not been completed and returned will be reprinted at periodic intervals, usually about every 6-8 weeks. If you have accumulated several reprints of the same form, process and return only the most recent one. Reprinting increases the cost to administer the program and increases the amount of paper that will cross your desk.

5. Return forms in a timely manner.
After your staff members complete the forms, review the forms for accuracy, and forward them to the Controller’s Department in 3609 ASB.
FREQUENTLY ASKED QUESTIONS

What if the account number in Row A appears in the wrong column for this employee’s effort?
An account appears in the column that shows the primary purpose of the account, which may not agree with the type of effort contributed by all individuals. For example, the Ames Lab contract will always appear in the Research column. However, employees in the Ames Lab Purchasing Office should report their effort in Administration. To do this, circle the account and draw an arrow to the correct column, or write the account in the correct column in Row A and then verify the percentage. Personnel in the Controller’s Department will key the effort into the proper category.

Why don’t I always get the forms for some people?
Since the EASE data is used for different purposes, we print forms as infrequently as possible, and this varies by employee pay base.

The year/term information to the right of the University ID corresponds to the time period covered on the form.
- Term 06 is January through June
- Term 12 is July through December
- These term numbers apply to the calendar year. For example, 2010-06 is January-June of 2010, and 2010-12 is July-December of 2010.

Below is the table showing printing frequency by employee pay base:

<table>
<thead>
<tr>
<th>Pay Base</th>
<th>Pay Base Definition</th>
<th>Term 12 (July through December)</th>
<th>Term 06 (January through June)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>12-month Faculty</td>
<td>Always</td>
<td>Always</td>
</tr>
<tr>
<td>B</td>
<td>9-month Faculty</td>
<td>Always</td>
<td>Always</td>
</tr>
<tr>
<td>C</td>
<td>Graduate Assistant</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>D</td>
<td>Post-doctoral</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>E</td>
<td>Merit – Monthly Pay</td>
<td>Always</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>K</td>
<td>Contracted Employee</td>
<td>Always</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>M</td>
<td>Miscellaneous Employee</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>P</td>
<td>Professional &amp; Scientific</td>
<td>Always</td>
<td>Only if paid or cost shared from Federal or State sponsored projects</td>
</tr>
<tr>
<td>H</td>
<td>Merit – Bi-weekly Pay</td>
<td>Never</td>
<td>Never</td>
</tr>
</tbody>
</table>
What do I do with forms for people who have retired or resigned?
If the employee is no longer employed by the university, the chair/director must complete the former employee’s EASE form and provide an original signature.

What do I do with forms for employees that have transferred to other departments?
If an individual has transferred to another department, please forward the form to the EASE Coordinator in the new funding department. If you don’t know where the individual is now located, send the form back with an explanatory note to Nichole Seedorf in the Controller’s Department, 3609 ASB, and we will forward it.

What if an edit check fails?
The EASE form should be the representation of the employee, and accordingly, all errors should be returned to the employee for correction. If your DEO elects to delegate the correction of the forms to the EASE coordinator, inform your faculty and staff of the corrections that have been made and have them initial the changes.

What if the employee's actual effort is less than the paid effort on a Federal award?
Federal regulations require that the actual percentage of time spent on an award equal or exceed the percentage of salary paid from that award. The pay cannot come before the effort is incurred. If the employee did not devote time to the award within 5% of the salary paid from that award, the salary must be adjusted. For example, if an employee received 20% of his/her salary from an award and only spent 8% of his/her time on that award, the salary must be adjusted and moved off the award. If the same person spent more time than the paid percentage effort, the extra effort will be considered as cost sharing and no salary adjustment is required.

If the salary being paid in a different reporting period causes the variance, explain this in a note on the face of the form. A common example would be an employee who worked on an award in June but the summer salary for June was not paid until July. This is a justified exception that we can address in the key entry process.

What if the employee's actual effort is less than the pledged effort?
Call the Sponsored Programs Accountant monitoring the award. Cost sharing must be fulfilled in some manner. Options generally include increasing cost share in future periods or documenting other sources of cost sharing.

Do I need to keep copies of the forms?
No. The originals are now imaged by the Controller’s Department and retained for 10 years. Older forms have been retained as paper or microfilm. If you would like access to the on-line EASE system which would enable you to view effort information, e-mail Becky Musselman. You already have access to the screens that we discussed if you have access to WebFM.