Effort Reporting and Certification

Part 1
Effort Certification Guidelines and the EASE Form

What is Effort Reporting?
• Verify labor charges and cost share efforts to federal sourced sponsored projects
  – Direct funding from federal government
  – Federal flow through
• Verify labor charges and cost share for state sponsored projects
• Verify cost share for non-federal sponsored projects
• Required by federal government

What is Effort Reporting?
• Assure that actual effort met or exceeded paid effort from the project
• Assure that actual effort pledged as cost share was met or exceeded

How is Effort Certified?  
*The EASE Form*
• Certified using the Employee Activity Summary of Effort form (EASE)
• Records 100% of ISU compensated activities (categorized by activity type)
• Provides percentages for salary paid from federal sourced and state funded sponsored projects
• Provides percentages for cost share committed to sponsored projects

How is Effort Determined?
• Effort examples
  – A full time employee works 60 hours in a week
    30 hours would represent 50% of his/her effort
  – A full time employee works 40 hours in a week
    20 hours would represent 50% of his/her effort
Cost Share

- Cost share for salaried personnel is documented through the EASE system
- Cost share is the portion of an expense for a sponsored project which is paid by ISU
- 3 types of cost share:
  - Mandatory
  - Voluntary Committed
  - Voluntary Uncommitted

Types of Cost Share

- Mandatory Cost Share
  - Included as condition of the award
  - Binding Commitment
- Voluntary Committed Cost Share
  - Not a condition of the award, but included in the proposal
  - Binding Commitment

Types of Cost Share

- Voluntary Uncommitted
  - Not a condition of award or included in proposal
  - Does not have to be documented for a specific award on the EASE form

Effort Reporting Summary

- Is a federal requirement and a frequent source of audit findings and disallowances
- Verifies federal sourced and state labor charges and all sponsored cost share for salaried personnel
- EASE form is used as documentation
- Records 100% of ISU compensated activities
- Mandatory and Voluntary Committed cost share is binding and must be documented
Effort Reporting and Certification

Part 2
The EASE Form

See next two pages for front and back of EASE form

Ease Form Certification & Submission

• PIs must certify and sign their own EASE form
• Other salaried personnel may certify and sign their own EASE form or it may be done by their supervisor
• Supervisor must have first hand knowledge of employee’s effort if they sign the form for an employee
• EASE forms must be returned promptly

The EASE Form Summary

• EASE form accounts for 100% of all ISU compensated activities
• Columns represent functions such as Instruction and Research—Definitions of the functions are on the back of the EASE form
• Rows represent funding sources and types of effort—Row A is for Federal Sourced and State paid effort—Row B1 is for Mandatory and Voluntary Committed Cost Sharing—Row B2 is for Voluntary Uncommitted Cost Sharing and Non-Federal and Non-State sponsored funding paid effort—Row C is for all other non-sponsored project efforts not included in rows A, B, or D—Row D is for appointments by special state appropriations such as the AES 102 accounts or Extension 103 accounts
• PIs must certify their own EASE forms
• Payroll actions must be initiated if actual effort is less than paid effort
**IOWA STATE UNIVERSITY**

**EMPLOYEE ACTIVITY SUMMARY OF EFFORT (EASE)**

Due 15 days from above date.

**START HERE:** Put the percent of your effort devoted to each function in the large shaded boxes below. Examples of the functions are found on the back of this form. The sum of these boxes must be 100%. Evaluate all effort required to fulfill university obligations.

**THE LARGE SHADED BOXES COMPRISE THE SUMMARY SECTION. ALL LOWER SECTIONS DETAIL THIS SUMMARY.**

Put the percentage of effort from each of the five sources in the sections below the summary. A+B1+B2+C+D must add to the number in the large box.

<table>
<thead>
<tr>
<th>I. INSTRUCTION</th>
<th>II. RESEARCH &amp; SCHOLARSHIP</th>
<th>III. OUTREACH</th>
<th>IV. ADMINISTRATION</th>
<th>V. SERVICE &amp; OTHER</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Summary</td>
<td>Summary</td>
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<td>Summary</td>
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<tr>
<td>% of effort devoted to instruction</td>
<td>% of effort devoted to research or scholarship</td>
<td>% of effort devoted to outreach</td>
<td>% of effort devoted to administration</td>
<td>% of effort devoted to other activities</td>
</tr>
<tr>
<td>Federal or State paid sponsored effort</td>
<td>Federal or State paid sponsored effort</td>
<td>Federal or State paid sponsored effort</td>
<td>Federal or State paid sponsored effort</td>
<td>Federal or State paid sponsored effort</td>
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<tr>
<td>% of salary paid</td>
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<tr>
<td>% of actual effort</td>
<td>% of actual effort</td>
<td>% of actual effort</td>
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<tr>
<td>Mandatory/Committed Cost Share</td>
<td>Mandatory/Committed Cost Share</td>
<td>Mandatory/Committed Cost Share</td>
<td>Mandatory/Committed Cost Share</td>
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<td>% of salary pledged</td>
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<tr>
<td>% of actual effort</td>
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</tr>
<tr>
<td>Uncommitted cost share and non-Federal/non-State paid effort</td>
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<td>Uncommitted cost share and non-Federal/non-State paid effort</td>
<td>Uncommitted cost share and non-Federal/non-State paid effort</td>
<td>Uncommitted cost share and non-Federal/non-State paid effort</td>
</tr>
<tr>
<td>Departmental instruction</td>
<td>Departmental research</td>
<td>Departmental outreach</td>
<td>Non-sponsored administration</td>
<td>Non-sponsored service &amp; other</td>
</tr>
<tr>
<td>% of actual effort</td>
<td>% of actual effort</td>
<td>% of actual effort</td>
<td>% of actual effort</td>
<td>% of actual effort</td>
</tr>
<tr>
<td>Experiment Station funded research</td>
<td>% of actual effort</td>
<td>Extension funded outreach</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

I certify that the effort data provided represents a reasonable assessment of my activities during the period covered by this report.

Signature of employee __________________________ Date _____________

I certify that the effort data provided by the employee represents a reasonable assessment of his/her activities during the period covered by this report.

Signature of supervisor or administrator __________________________ Date _____________

Forward the completed form to your departmental EASE coordinator.

3/07 ITS-OV-ER003A
DEFINITIONS USED ON THE EASE FORM

FUNCTIONAL DEFINITIONS:

I. INSTRUCTION. All teaching and instructional activities offered for credit or non credit. Includes activities funded by ISU Continuing Education; other Extension funded teaching is included in outreach.

IA. Instruction-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per payroll records. Each account must be confirmed.

IB1. Instruction-Mandatory and Voluntary Committed cost sharing. Instructional activities related to sponsored programs that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with Sponsored Programs Accounting (SPA).

IB2. Instruction-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other instructional efforts related to sponsored awards. Account numbers need not be listed. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

IC. Departmental Instruction. Instruction funded by university sources. Research activities funded by non-sponsored funds with no formal proposal or awarding process. Can also use IIC.

II. RESEARCH & SCHOLARSHIP. Activities that encompass both the systematic search for fuller knowledge or understanding of a subject, and the use of knowledge or understanding gained from prior research or scholarship.

IIA. Research-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

IIB1. Research-Mandatory and Voluntary Committed cost sharing. Research activities related to sponsored awards that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

IIB2. Research-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other research efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

IIC. Departmental Research. Research funded by university sources. Research activities funded by non-sponsored funds with no formal proposal or awarding process. Can also use IIC.

IID. Experiment Station Funded Research. Research funded by Experiment Station 102 funds.

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 publics they serve or the environment in which they live and work.

IIIA. Outreach-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

IIIB1. Outreach-Mandatory and Voluntary Committed cost sharing. Outreach activities related to sponsored awards that are NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

IIIB2. Outreach-Voluntary Uncommitted cost sharing and non-Federal/non-State paid sponsored effort. All other outreach efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort from corporate and foundation awards and all other effort that is not paid directly from the award.

IIC. Departmental Outreach. Outreach funded by university sources.

IID. Extension Funded Outreach. Outreach funded by Extension 103 funds.

IV. ADMINISTRATION. Activities that provide administrative and support service that benefit the overall university or a college, academic department or separately budgeted unit.

IVA. Administration-Federal or State paid sponsored effort. Nothing will prompt in this section. However, if the accounts that print in other columns of line A include an administrative component, write that number (or draw an arrow) to IVA. and enter the percentage of administrative effort devoted to the account.

IVC. Departmental Administration. All other administrative effort.

V. SERVICE & OTHER. Activities not included in the other four sections.

VA. Service-Federal or State paid sponsored effort. Preprinted account(s) and percentages are salaries paid on Federal or State sponsored awards per the payroll records. Each account must be confirmed.

VB1. Service-Mandatory and Voluntary Committed cost sharing. Service activities related to sponsored programs NOT paid directly from the sponsored account. Preprinted account(s) and percentages are salaries pledged per award documents. This effort must be confirmed or modification discussed with SPA.

VB2. Service-Voluntary Uncommitted cost sharing and non-Federal/non-state paid sponsored effort. All other service efforts related to sponsored awards. Account numbers need not be added. Includes sponsored effort paid from corporate and foundation awards and all other effort that is not paid directly from the award.

VC. Non-Sponsored Service. Service funded by university sources.
Effort Reporting and Certification

Part 3
Responsibilities, Transfers, Charging of Salaries & Assistance

PI Responsibilities
• Identify project staff effort including cost share
• Ensure cost share commitments are met
• Notify administrative staff of payroll actions for both new effort and effort changes
• Return certified EASE forms
• Notify OSPA when effort of key personnel drops below 25% of proposed level for federal sourced awards

PI Responsibilities
• Notify OSPA when PI will be absent for 3 or more months for federal sourced awards
• Complete PI training on effort reporting and certification when receiving federal sourced awards

Changes in Effort
• Salary initially charged on estimate of effort
• Actual effort on award should be no more than 5% below paid effort for project
• If actual effort was more than 5% below paid effort, payroll action should be initiated

Cost Transfers & Timeliness
• Cost transfers move costs already posted from one account to another
• Cost transfers to federal sourced sponsored projects must be initiated within 90 days of original posting date
• Cost transfers to federal sourced sponsored projects cannot be made from overspent accounts
• See Appendix B of Policy for additional detail

Audits
• Failure to comply with the Effort Reporting and Certification Policy could result in sanctions/disciplinary actions
• High profile audits have resulted from effort reporting deficiencies
• Highest risk is B-base faculty summer and academic year salaries
Salary Charged to Federal Sourced Sponsored Projects

- Compensation charged commensurate with effort
- Salaries charged only for activities directly related to project
  - Project-related research
  - Writing progress reports
  - Attending project-related conferences
  - Attending project-related research meetings

Salary Charged to Federal Sourced Sponsored Projects

- Salary for non-related project activities cannot be charged to federal sourced sponsored projects
  - Preparing proposals
  - Performing non-project research
  - Performing administrative and committee work
  - Attending faculty meetings
  - Teaching and teaching preparation
  - Consulting

Salary Charged to Federal Sourced Sponsored Projects

- Salary for non-related project activities cannot be charged to federal sourced sponsored projects
  - Attending non-project related conferences
  - Attending non-project related research meetings
  - B-base faculty taking personal time from work

B-base Summer Salary

- Must reflect the actual effort incurred
- Effort devoted to federal sourced projects during academic year cannot be compensated for during summer
- 100% compensation from federal sourced sponsored projects means no activities outside of project were performed for that period
- See Appendix C of Policy for further detail and examples

Assistance

- Departmental EASE Coordinator
  - Distributes and collects EASE forms
  - Provides instructions and assistance
  - Performs edit checks and resolves discrepancies
- Effort Reporting and Certification Policy
- Sponsored Programs Accounting

Summary

- PIs must communicate with departmental personnel when payroll actions are needed for new effort or effort changes and to initiate cost transfers in a timely manner
- Compensation charged to federal sourced sponsored projects must be commensurate with effort related to project activities