

EFFORT REPORTING HANDBOOK

**Workday
And
Legacy Processes**

**Controller's Department
Revised April 2025**

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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>.

The Uniform Guidance (2 CFR Part 200 Subpart E) Cost Principles for Federal Awards is the regulation that guides the allowability of costs on federal awards. 2 CFR 200.430 sets forth the criteria for acceptable methods of charging salaries and wages to federal awards. The regulation requires institutions to have a system of internal control which provides reasonable assurance that salary charges are accurate, allowable, and properly allocated. Effort certification is the university's means of providing this assurance of effort to sponsors.

After July 1, 2019, effort certification confirmations are electronically routed and confirmed to fulfill Iowa State University's effort certification requirements within 2 CFR Part 200. That process will be discussed in the section labeled "Workday Effort Certification Process". In this process an effort certification form is electronically routed within Workday to confirm the effort performed on federal and federal flow-thru sponsored projects from which salary was paid, as well as cost-shared effort on any federal and federal flow-thru sponsored projects.

This effort certification process will no longer be utilized for the reports mandated by the State through the Office of Institutional Research or the allocation of research space by Facilities, Planning and Management. Those needs will be addressed through other means. This effort certification may also be used to capture effort that needs to be capitalized for projects at Iowa State University.

In addition, any non-federal projects that have effort verification mandates will be handled through a process of negative confirmation. This negative confirmation will occur during the month end account reconciliation process handled within the units. Please discuss these requirements with the Sponsored Programs Accountant assigned to the award for guidance when these situations arise.

Prior to July 1, 2019, paper effort certification forms were completed and the distribution of those forms was handled by Sponsored Programs Accounting. This process will be discussed in the section labeled "ADIN Effort Certification Process". Within this process an EASE form was completed to confirm paid effort percentages performed on federal and state sponsored projects and the cost-shared effort on any sponsored projects.

During this time the effort reporting process classified the various types of activities in which employees participated. This reporting process was also used for the following purposes:

- 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

What Constitutes Effort

Effort is defined as the proportion of time spent on a compensated activity and expressed as a percentage of the total activity for which an individual is compensated by the base salary. Total effort for an employee must equal 100%.

For example:

- If an individual who is full-time and being compensated for a 100% appointment works 60 hours in a week, then 30 hours would represent 50% of his/her effort.

- If an individual who is part-time and being compensated for a 50% appointment works 30 hours in a week, 30 hours would represent 100% of his/her effort. If the same individual works 20 hours in a week, then 20 hours represents 100% of his/her effort.
- If a graduate student is employed for a total of 10 hours per week, then 5 hours represents 50% of his/her effort.

Base salary is the total annual guaranteed compensation the employee receives from ISU, excluding the Faculty Incentive Salary Increment Program (FISIP) increment, and includes all research, teaching, outreach, and administrative duties including summer salary compensation.

As outlined, the effort certification statement must reasonably reflect the time for which the PI is compensated by Institutional Base Salary on sponsored awards. As a result, they cannot typically certify 100% effort on sponsored projects unless they are on sabbatical from their teaching, outreach, and administrative duties (which includes grant writing).

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 the comments section of the electronic certification 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 documentation process.

Training on Effort Reporting and Certification

Another outcome of the Internal Audit review is the requirement that PIs with federal awards are required to complete periodic effort reporting and certification training.

The National Council of University Research Administrators also has two helpful, brief videos:

Part I: <http://youtu.be/dpkXqQ38m84>

Part II: <http://youtu.be/yNDQX1TezbQ>

Resource personnel

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For questions regarding cost share information, contact your Grant Finance Specialist.

Workday Effort Certification Process (After July 1, 2019)

Timeliness

For student and non-student individuals, effort certification will occur twice a year and cover the six month periods of January-June or July-December. The certification is generated in October and April to allow time for any salary adjustments to be made prior to the generation of effort certification forms.

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 account paying the salary **cannot** be an award. All awards with a cost share requirement will have a cost share worktag, but only the effort utilized as cost share on federal and federal flow through awards will be included in the effort certification.

Certification

There are two certification processes within Workday: one for non-student individuals and one for student employees.

Principal investigators (faculty and non-faculty), faculty, merit, graduate assistants, and P&S employees must certify their own effort and confirm their own forms within Workday. The effort forms for these individuals will route to their action list within Workday for completion.

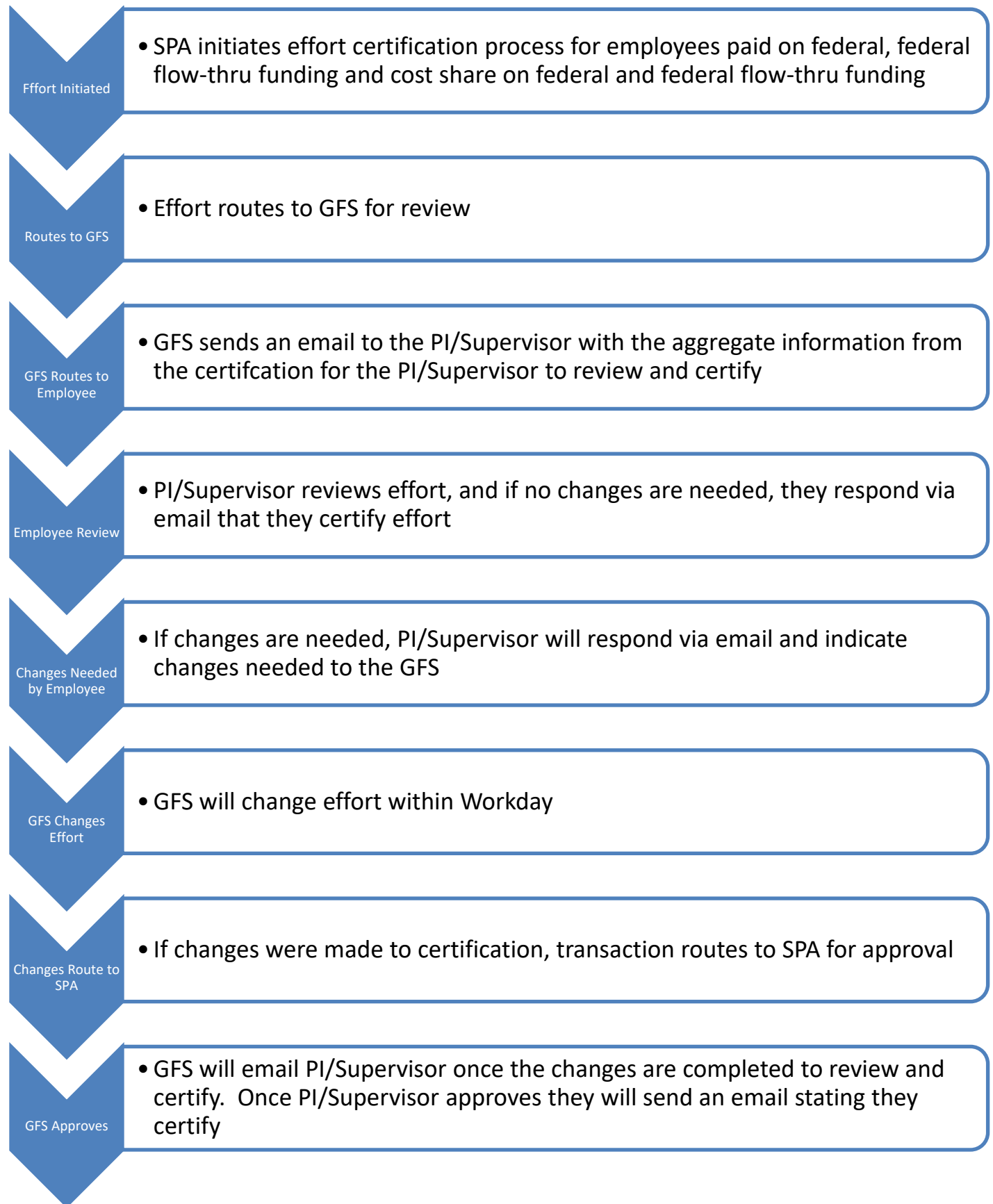
For all student payroll, the supervisor with first-hand knowledge of the effort must certify the effort form for the individual. Additional information regarding the routing process for each pay type is outlined in the corresponding diagrams on the following pages.

Please note if employees are unavailable to certify their effort due their employment ending with Iowa State University, the Effort Certification form will route to the supervisor of the employee. It is the responsibility of the supervisor to review the form to ensure the information is reflective of the activities of the former employee.

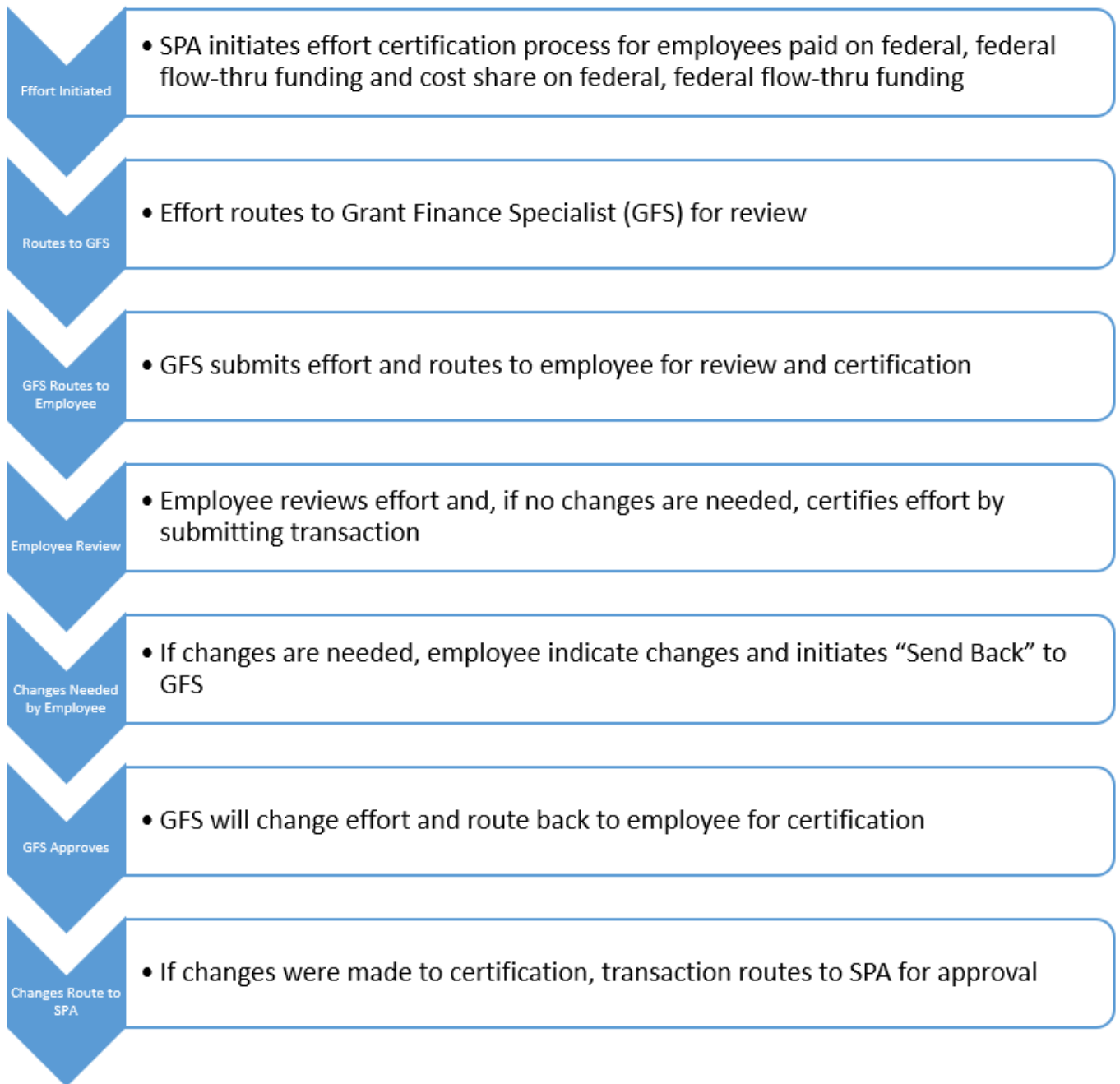
Audits may be performed at any time to determine if the effort certifications are timely, accurate, and complete. When failure to comply is identified, the sponsor may require the university to return awarded funds or may impose sanctions.

Failure to comply with the [Effort Reporting and Certification Policy](#) may result in sanctions or disciplinary action for an employee.

Process for Student Workers



Process for Non-Student Workers



Layout and Process

This is a screen shot for the review outlined in the prior process diagram for a federally paid employee.

Federal Salary/Hourly Pay (with COVID-19 Cert Statement) for John Doe for 07/01/2020 - 12/31/2020

Details

Effort Certification for 07/01/2020 - 12/31/2020
 Total Certified Amount Estimated 95,845.02
 Total Certified Percentage Estimated 100.0%

I certify I have suitable means to verify all effort or time reflected within this effort certification action. I certify further that I acknowledge that the effort report reflected on this effort certification may differ from Federal regulations and sponsor guidance under these circumstances. Where work was not disrupted due to COVID-19 to the best of my knowledge, the effort or time reflected on this report represents

I Certify Yes

Aggregate Details Positions Organizations Process History

5 Items

Award	Sponsor Award Reference Number	Program	Department Detail	Sponsor	Grant	Fund	07/01/2020 - 07/31/2020 (Monthly)		08/01/2020 - 08/31/2020 (Monthly)	
							Effort Certification Percent Estimated	Effort Certification Amount Estimated	Effort Certification Percent Estimated	Effort Certification Amount Estimated
AWD-022853-00001: Novel ceramic capacitors with ultrahigh energy den 07/01/2020 (version 3)	DEEE0009105	PG103314 Materials Sci Engr - GU - ENGR	(Blank)	DOE-US DEPARTMENT OF ENERGY	GR-022853-09999 CS - Tan- Novel ceramic capacitors with ultrahigh energy density and efficiency	FD02 Current Unrestricted	0.00%		17.70%	2,415.70
AWD-022853-00001: Novel ceramic capacitors with ultrahigh energy den 07/01/2020 (version 3)	DEEE0009105	(Blank)	(Blank)	DOE-US DEPARTMENT OF ENERGY	GR-022853-00002 Tan- Novel ceramic capacitors with ultrahigh energy density and efficiency	FD12 Current Restricted Sponsored Funds - Federal/Federal Flow Through	0.00%		7.30%	997.50
(Blank)		PG103314 Materials Sci Engr - GU - ENGR	(Blank)		(Blank)		0.00%		35.10%	4,803.47
(Blank)		PG111089 MSE Faculty Spend AC - GUAC - ENGR	(Blank)		(Blank)		100.00%	16,433.33	39.90%	5,461.66
Total							100.00%	16,433.33	100.00%	13,678.33

Additional Driver Worktags

Grant Driver Worktag

Monthly and Total Percentages Certified

09/01/2020 - 09/30/2020 (Monthly)		10/01/2020 - 10/31/2020 (Monthly)		11/01/2020 - 11/30/2020 (Monthly)		12/01/2020 - 12/31/2020 (Monthly)		Total Certified Percentage Estimated	Total Certified Amount Estimated
Effort Certification Percent Estimated	Effort Certification Amount Estimated	Effort Certification Percent Estimated	Effort Certification Amount Estimated	Effort Certification Percent Estimated	Effort Certification Amount Estimated	Effort Certification Percent Estimated	Effort Certification Amount Estimated		
29.40%	4,831.40	29.90%	4,918.50	29.90%	4,918.50	29.90%	4,918.50	22.96%	22,002.60
12.10%	1,995.01	12.10%	1,995.01	12.10%	1,995.01	12.10%	1,995.01	9.37%	8,977.54
58.50%	9,606.93	58.00%	9,519.83	58.00%	9,519.83	58.00%	9,519.83	44.83%	42,969.89
0.00%		0.00%		0.00%		0.00%		22.84%	21,894.99
100.00%	16,433.34	100.00%	16,433.34	100.00%	16,433.34	100.00%	16,433.34	100.00%	95,845.02

The electronic form provides the worktags associated with the effort during the certification period. Each line contains the amount and percent of the effort reflected within the pay period, with the percentages totaling 100%. The Total Certified Percentage Estimated is the percentages that are being confirmed.

As outlined in the business processes provided above, the action will be initiated for both student and non-student effort certification within Sponsored Programs Accounting (SPA) which will forward action items to the individuals in the roles as outlined.

If the employee is a student worker, the Grant Finance Specialist who received the action will contact the PI of the award with possible assistance from the timekeeper within the unit to determine if the effort reflected is reasonable. This email correspondence should be attached to the certification action. If there are no changes, the Grant Finance Specialist can approve the action by selecting approve and checking the "I Certify" box. If approved, this is the end of the process. If the original percentages are not accurate, the "Change Effort" can be selected and the amount updated. This will then route to the Award Contract Specialist for approval. The Award Contract specialist will review and, if an exception is needed, a request to the SPA Manager will be initiated via the Cost Transfer Exception request process. If approved, the Business Process will notify the Grant Finance Specialist to make a payroll adjustment within Workday.

If the employee is a non-student worker, the Grant Finance Specialist will review to determine if the amounts reflected on the action are correct to their knowledge. If so, the Grant Finance Specialist will select submit and the form will route to the action list of the salaried employee. The employee will then review the information and approve if the information if it is an accurate reflection of their effort. If the information is determined to be incorrect, the individual can "Send Back" the effort certification to the Grant Finance Specialist for correction. Any change will route to the Award Contract Specialist for approval. The Award Contract specialist will review and if an exception is needed, a request to the SPA Manager will be initiated via the Cost Transfer Exception request process. If approved, a notification is sent to the Grant Fiscal Specialist. A payroll account adjustment should be processed through the payroll system in accordance with all applicable terms and conditions of the award and university policy.

Within any step of the process if the payroll is determined to not be reflective of the effort outlined on the report, a questionnaire is generated that requires an explanation as to why the effort needs to be adjusted. A payroll adjustment cannot be processed on periods which certification has occurred or, if the Effort Certification is in process, the change must occur within the Effort Certification. Please note that any payroll accounting adjustments within this process, regardless of pay type, must comply with the ISU Costing Policy and the ISU Cost Transfer guidelines.

A more detailed illustration of this process can be found on pages 6 and 7 of this manual.

Reports Available to Support Effort Certification

ISU Effort Certification Status Report: Provides the current status of Effort Certifications. It outlines the status of the certification, who the certification is waiting action upon and the due date. This report will be visible by the Grant Finance Specialist to facilitate the follow-up process of outstanding effort certifications as well as by employees within Sponsored Programs Accounting.

ADIN Effort Certification Process (Prior to July 1, 2019)

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; instructions and definitions are provided on the back of the printed form. The functional definitions and row definitions are discussed later in this manual.

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), faculty, and P&S employees must certify their own effort and sign their own forms. For all other classifications, 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.

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 ensure that forms are routed through the coordinator for review.

If employees are unavailable due to extended travel or leave, forms should be scanned and emailed or mailed for signature in order to meet the due date for return of the forms. Photographs of signed EASE forms are not allowable as they result in unreadable copies for central document retention. 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).

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.

Audits may be performed at any time to determine if the effort certifications are timely, accurate, and complete. When a failure to comply is identified, the sponsor may require the university to return awarded funds or may impose sanctions.

Failure to comply with the [Effort Reporting and Certification Policy](#) could result in sanctions or disciplinary action for an employee.

Timeliness

EASE forms are printed twice a year and cover the six-month periods of January-June or July-December. The forms are printed in September and March to allow time for any salary adjustments to be made prior to printing the EASE forms. 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 distribute 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.

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 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 will print the federal and/or state accounts in Row A. If there was no paid effort from these accounts, nothing needs to be confirmed in this row, and accordingly, "NONE" is preprinted. If anything is printed in Row A, it means the 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 manually revised 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 is expected and has been entered by SPA, 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, then there was no expected cost share effort 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 mandatory or voluntary committed cost sharing is NOT required
- Time spent on non-Federal, non-State awards (e.g. 400 & 450-459 accounts), regardless of whether salary was paid on those awards or not

Rows C and D.

Row D is used only for appointments funded by special state appropriations such as 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 (EASE 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.

Documentation

The amounts budgeted for cost share on sponsored programs (4xx or CG fund group) accounts can be viewed in eData on the Sponsored Programs Financial Report. Below is an example of the screen where this cost share information appears. The mandatory cost share shown is the amount that must be documented during the life of the award. In this example, \$107,941.00 must be documented and is the total required cost share for the award.

IOWA STATE UNIVERSITY Sponsored Programs Financial Reports
SPA Financial Report

SPA Financial Report
 Account Totals Since Inception
 Account Totals by Month
 Cash Recap
 Account Listing

Sub Fund Group: [All Sub Fund Groups]
 Principal Investigator: [All Principal Investigators]
 Org Unit: [All Org Units]
 Resource Unit: [All Resource Units]
 Org Dept: [All Org Departments]
 Account: 4121724 - Q 12JV11111133066-ITRNS-PHARES

Fiscal Year: 2015 | Month: Dec

Single Account
 Account: 4121724 | Name: Q 12JV11111133066-ITRNS-PHARES
 ICR Type: NO INDIRECT - EXCLUDE ALL | ICR Rate: 0.00%
 Receipts: \$20,723.33 | Transfers In: \$0.00 | Total Revenue: \$20,723.33
 Cash Balance: \$0.00 | Free Balance: \$0.00 | % Funds Spent: 11.84% | % Time Spent: 77.57%
 Dec Revenue: \$0.00

Sponsor Ref: 04120 - FCG-USDA-NON LOC | Sponsor: USDA-FS-FOREST PRODUCTS LABORATORY (FPL)
 Award Period: Jun 27, 2012 - Aug 31, 2015
 Award Title: COOPERATIVE AGREEMENT DEVELOPMENT OF A SMART TIMBER BRIDGE/PHASE V: DEVELOPMENT OF A VEHICLE CHARACTERIZATION SYSTEM

Cost Category	Budget Category	Object Rollup	Budget	Dec Expenses	Expenses Since Inception	Unspent Balance	Encumbrance	Balance	Pre-Encumbrance	Dept Balance
DIRECT	SALARY/BENEFITS	SALARY/HOURLY ROLLUP	103,482.00	0.00	17,171.87	86,310.13	0.00	86,310.13	0.00	86,310.13
		BENEFITS ROLLUP	35,212.00	0.00	2,977.40	32,234.60	0.00	32,234.60	0.00	32,234.60
		SALARY/BENEFITS	138,694.00	0.00	20,149.27	118,544.73	0.00	118,544.73	0.00	118,544.73
	TRAVEL	DOMESTIC TRAVEL ROLLUP	1,500.00	0.00	359.93	1,140.07	0.00	1,140.07	0.00	1,140.07
		TRAVEL	1,500.00	0.00	359.93	1,140.07	0.00	1,140.07	0.00	1,140.07
	SUPPLY/MATERIALS	SUPPLIES ROLLUP	24,806.00	0.00	214.13	24,591.87	0.00	24,591.87	0.00	24,591.87
		SUPPLY/MATERIALS	24,806.00	0.00	214.13	24,591.87	0.00	24,591.87	0.00	24,591.87
	OTHER DIRECT COSTS	HONORARIA/SERVICES ROLLUP	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
		OTHER DIRECT COSTS	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00
TOTAL	DIRECT		175,000.00	0.00	20,723.33	154,276.67	0.00	154,276.67	0.00	154,276.67

SPA Financial Report: This report displays information about Sponsored Programs accounts, inception to date expenses, and balances in each budget category. Especially useful if an award has rebudget requirements.
Dec 15, 2014

EASE cost share information can be found in WebFM/Sponsored Programs/EASE Summary. 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.

The screenshot displays the WebFM interface with the following components:

- Browser:** Internet Explorer showing the URL <https://accessplus.iastate.edu>.
- Navigation:** Home, Employee, uBusiness links.
- WebFM Header:** Fund 412, Main 17, Acct 24, Sect, Proj, Start Browse.
- Report Title:** Fund Account Cost Share Detail for 412-17-24
- Table Data:**

Name	Year	Term	Stry & Bnft	Effort Pct	Cst Shr Pct	Cst Shr Stry	Cst Shr Bnft	Cst Shr Tot
LAFHAMME SIMON	2012	12	\$64,142.91	10.00	10.00	\$5,212.79	\$1,201.50	\$6,414.29
LAFHAMME SIMON	2013	06	\$71,453.37	10.00	10.00	\$5,686.66	\$1,458.68	\$7,145.34
SALEEM HUSSAM SUHAIL	2013	06	\$11,199.54	0.00	2.44	\$273.48	\$0.00	\$273.48
LAFHAMME SIMON	2013	12	\$72,479.87	10.00	10.00	\$5,848.74	\$1,399.25	\$7,247.99
LAFHAMME SIMON	2014	06	\$73,439.55	10.00	0.00	\$0.00	\$0.00	\$0.00
HOSTENG TRAVIS K	2014	06	\$53,538.60	0.00	0.00	\$0.00	\$0.00	\$0.00
LAFHAMME SIMON	2014	12	\$0.00	10.00	0.00	\$0.00	\$0.00	\$0.00
LAFHAMME SIMON	2015	06	\$0.00	10.00	0.00	\$0.00	\$0.00	\$0.00
TOTALS			\$346,253.84			\$17,021.67	\$4,059.43	\$21,081.10
- Page Info:** Page 1 / 1

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 move to 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 spent on this project account in the shaded area in the right side of the column. If adding mandatory or voluntary cost share manually to the form, please note the account number listed here is for the award that is receiving the cost share; it should not be the account number where the salary was charged.

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:

Pay Base	Pay Base Definition	Term 12 <i>(July through December)</i>	Term 06 <i>(January through June)</i>
A	12-month Faculty	Always	Always
B	9-month Faculty	Always	Always
C	Graduate Assistant	Only if paid or cost shared from Federal or State sponsored projects	Only if paid or cost shared from Federal or State sponsored projects
D	Post-doctoral	Only if paid or cost shared from Federal or State sponsored projects	Only if paid or cost shared from Federal or State sponsored projects
E	Merit – Monthly Pay	Always	Only if paid or cost shared from Federal or State sponsored projects
K	Contracted Employee	Always	Only if paid or cost shared from Federal or State sponsored projects
MN/ M	Miscellaneous Employee	Only if paid or cost shared from Federal or State sponsored projects	Only if paid or cost shared from Federal or State sponsored projects
P	Professional & Scientific	Always	Only if paid or cost shared from Federal or State sponsored projects
H	Merit –	Never	Never

	Semi-monthly Pay		
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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 Pam Olson in the Controller's Department, 3609 ASB, and we will forward it.

What do I do with forms for faculty on sabbatical?

If a faculty member is being paid while on sabbatical leave, then the employee should certify his or her effort under Other, unless part of the effort was related to a sponsored project which in that case the effort should be reported under Research. If only a portion of the faculty member's sabbatical is paid, then the effort on the EASE form should only reflect the paid effort.

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 cost share 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.

What do I do if effort listed in Row A needs to be documented as cost share on a different award?

There may be an instance where salary paid from a state-funded sponsored project is approved as cost share against another sponsored project. Since the state-funded account will show up in

Row A, it cannot be entered again in Row B. In those limited cases, contact the SPA accountant to obtain a Non-EASE Effort Certification form which can be used in addition to the EASE form.

Do I need to keep copies of the forms?

No. The originals are converted to digital images and retained for 10 years. The imaged documents can be found in eData/eContent. 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, please have your supervisor submit an ITS/Administrative Systems Request, which can be found at <http://www.it.iastate.edu/services/adin>. If you have access to KFS, you already have access to the EASE screens.