Effort Reporting and Certification

Effective: February 1, 2011
Updated/Revised: August 21, 2013
Contact: Office of Senior Vice President and Provost

WHY IS THIS POLICY SO IMPORTANT?
- To ensure compliance with OMB Circular A-21 (2 CFR Part 220)
- In response to an Internal Audit Recommendation (2009)
- As a result of some very high profile audits by the Office of Inspector General (OIG)

REQUIREMENTS
Effort Reporting and Certification Requirements (see Resources below) accompany the policy and specifically address:
- The EASE form and process, including timeliness
- Cost Sharing
- Changes in Effort and/or Funding Source
- B-Base Faculty Summer Salary (high risk)
- Roles and Responsibilities
- Training on Effort Reporting and Certification
- Consequences

TRAINING
- Training is available to help university employees understand this policy and the related requirements, and how to correctly report and certify their effort.
- Training is required for Principal Investigators (PIs) who have federal awards. Others, such as EASE coordinators, are encouraged to attend training.
- See the Effort Reporting web page(s) maintained by the office of the Senior Vice President and Provost

Introduction
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.

OMB Circular A-21 (2 CFR Part 220) Cost Principles for Educational Institutions (see Resources below), 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.

Policy Statement
It is the policy of Iowa State University to comply with federal regulations regarding effort reporting. Consequently, Iowa State University has adopted this effort reporting policy, supported by detailed
University departments are responsible for ensuring that the salaries charged to federal and other sources are allowable, appropriate and reasonable. (An employee's base salary shall be used to compute salaries charged to sponsored programs unless sponsored policies further limit salary charges.) Departments are also responsible for the timely monitoring of salary allocations to sponsored projects and regular reporting through an effort reporting system.

An integral component of the effort reporting system is the Employee Activity Summary of Effort (EASE) form. The EASE form accounts for 100% of all compensated effort and details the effort on sponsored projects and other activities during a specified period of time. Effort for all salaried faculty and for salaried staff who are paid on sponsored projects must be certified via the EASE form per an established schedule. In addition, all pledged cost share effort must be certified via the EASE form. 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 employee's effort must certify effort and sign the form.

Inaccurate, incomplete, or untimely effort reporting may result in funding disallowances and lead to disciplinary action and/or other sanctions against the responsible individual.

The comprehensive Effort Reporting and Certification Requirements identify other aspects of the effort reporting system, including definitions, changes in effort, individual roles and responsibilities, timeliness, consequences, and required training. An independent evaluation of these procedures and the reporting system will be performed periodically.

Resources

Links

- Effort Reporting website - Senior Vice President and Provost Office
- Employee Activity Summary of Effort (EASE) Manual [PDF]
- Office of Sponsored Programs Administration
- Sponsored Programs Accounting
- Controller's Department
- Cost Principles for Educational Institutions (2 CFR, Part 220)

Files

- Effort Reporting and Certification Requirements [PDF]