



Effort Reporting System (ERS) Briefing for Self Certifiers

Course Content

In this course, you will learn about:

- **Effort, Effort Reporting Policies, and Cost Sharing**
- **The Effort Reporting System (ERS)**
- **ERS roles and your responsibilities in ERS**
- **The ERS Effort Report and how to complete it**
- **Certifying Effort in ERS**

Important:

- **In this course, the term ‘federal projects’ refers to all awards from sponsors who require certification of effort.**
- **In addition to federal and federal flow-through projects, if other sponsors also reference the federal requirements, we include them as requiring certification on the effort report.**

What is Effort?

- **Certification of effort** is a Uniform Guidance federal requirement. Upon acceptance of a federal grant or contract, the PI accepts the responsibility for ensuring that effort is certified for any individual expending effort on the award.
- **Effort is captured and certified via an Effort Report.**
- The Effort Report details BOTH the **percent of effort** spent on a project AND the **percent of salary** charged to that project.
- **This requirement is designed to ensure that:**
 1. The percent of effort you expend on each project *should not be less than* the percent of effort you committed to the sponsor to spend on the project.
 2. The percent of effort you expend on each project *should not be less than* the percent of salary charged to the project (taking into account over-the-cap salary limitations and other factors).

What is Effort?

Effort is expressed as a percentage of total time spent on work-related activities for which the University compensates an individual.

Examples of these activities include:

- Instruction
- Research
- Administration
- Other

What is Effort?

Effort always equals 100% regardless of the number of hours worked or the percentage of the appointment.

The government does not make assumptions about number of hours in a work week – they only care about how those hours in total over the certification period were spent on each activity.

What is Effort Reporting?

- The University of California receives almost \$3 billion in federal contracts and grants funding.
- In return for this funding, Uniform Guidance requires that we **certify the effort after the fact** for each UC employee who expended effort on a federally sponsored project.
- **After the fact Effort Reporting** is the method the University uses to certify effort to federal sponsors that the effort spent on a project is equal to the salaries actually charged plus cost sharing.

Incomplete or improper reporting of effort is a compliance violation that has resulted in audit disallowances and/or withholding of federal research funding.

What is Effort Reporting?

- The **Effort Report** requires you to explicitly certify the percentage of effort expended on each federally funded project and compares this to the percentage of salary charged to each project.
- If any portion of your salary was paid from a federally funded project during the reporting period, you are required to certify your effort via an effort report.
- Payroll distributions in the payroll system are used initially as a method for distributing the salary charges based on an estimate of the effort that was expended in support of various activities in which the individual is engaged.

What Effort Reporting policies affect you?

The federal government holds Principal Investigators, Departments, and each UC campus accountable for adhering to the effort reporting policies of the UC Office of the President (UCOP).

When certifying, self certifiers who certify their own effort must keep in mind:

1. The effort committed to the sponsor;
2. The percent of salary paid by the sponsor; *and*
3. The effort actually expended on the project.

UCOP policy can be viewed at <https://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/>

If you have difficulty with this link, please copy/paste the URL into your browser.

What Effort Reporting policies affect you?

UCOP's effort reporting policy includes the following points:

1. Effort Reports must be **certified within 120 days** of the end of the reporting period.
2. Principal Investigators (PIs) are **required to certify their own Effort Reports.**
3. Effort Reports must be certified by a person who has **first hand knowledge of the effort performed and the benefiting federally sponsored project(s).** Examples of those with first hand knowledge are the Principal Investigator, the person who performed the work (e.g., Self-Certifiers), or the person directly supervising the work (e.g., Other Designated Certifiers). PIs generally certify for staff, post-docs, and students.
4. Current UC practice is to certify Effort Reports with a preciseness tolerance of **+/-5 percentage points** per activity. [For example, if an Effort Report lists effort at 30% on a project, you can certify it without any changes if actual effort was between 25% and 35% for that project during the reporting period.]

UCOP policy can be viewed at <https://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contract-and-grant-manual/>

If you have difficulty with this link, please copy/paste the URL into your browser.

How is Cost Sharing related to Effort Reporting?

What is cost sharing?

- Cost sharing represents the portion of the costs that are NOT charged to the sponsor but to the University or other third-party sources.
- Cost sharing commitments are made at the time of the proposal.
- If the proposal is awarded, the institution is then obligated to meet those commitments (“committed cost share”).

Note: Salary amounts over the NIH salary cap may not be used to meet cost sharing commitments on projects subject to the cap.

How is Cost Sharing related to Effort Reporting?

What cost sharing commitments need to be certified?

- Federal regulations require that only **committed cost shared effort** be certified.
- Uncommitted cost sharing (effort that was spent on the project but was not included as part of the proposal or award) and non-effort based commitments, such as equipment or supplies, are **not** part of effort certification.

Note: Salary amounts over the NIH salary cap may not be used to meet cost sharing commitments on projects subject to the cap.

How is Cost Sharing related to Effort Reporting?

How is cost sharing tracked in the Effort Reporting System (ERS)?

- ERS does not “flag” awards that have cost sharing commitments because our campus does not yet have a centralized cost sharing system.
- Therefore, it is up to the Reviewer and Certifier to know what commitments were made to sponsors and to update Effort Reports to clearly show the effort spent by the individual that was committed to be paid by the institution.

Note: Salary amounts over the NIH salary cap may not be used to meet cost sharing commitments on projects subject to the cap.

The Effort Reporting System (ERS)

Five UC campuses and UCOP worked together to develop an automated Effort Reporting System (ERS).

ERS is designed to:

- Capture certifications online
- Provide accurate and understandable calculations with drill down capability to the payroll records used in the calculation
- Allow administrators to review reports online and make corrections or comments before the reports are certified
- Monitor compliance and maintain historical records
- Satisfy federally required Effort Reporting requirements

ERS Roles

- **Effort Report Coordinators (ERCs):** The department's representative for coordinating the effort report certification process.
- **Reviewers:** The department's post-award administrators (often the Fund Managers/Research Administrators).
- **Viewers:** Unit personnel who require access to view effort reports (often MSOs and Financial Managers). Also available to auditors.

ERS Roles

- **Certifiers:**

- 1. Principal Investigators:**

The PI of record for the project is automatically designated as “Certifier” for his/her report and that of his/her staff. If the PI has first hand knowledge of work performed by his/her staff, he/she should certify reports.

- 2. Self-Certifiers:**

Self-Certifier is anyone who has effort charged to a federally sponsored project who has first hand knowledge of the work performed and the benefiting federally sponsored project(s). Self-Certifiers automatically have access to his/her own report. Self-Certifiers should only certify his/her own report with first hand knowledge of the work performed and the benefiting federally sponsored project(s).

- 3. Other Designated Certifiers:**

Other Designated Certifier is someone other than the PI or Self Certifier who has first hand knowledge of work performed and the federally sponsored project(s), (e.g., lab manager). This position requires special access privileges by EFA.

The Department’s certification business practice should be documented, maintained on file, and available to auditors upon request.

ERS Reporting Cycles

Effort Reports for Academic and Non-Academic personnel are generated on a semiannual schedule, as follows:

Academic & Non-Academic Semiannual Reporting Period	Adjustment Period	ERS Availability	ERS Certification Deadline
1st Semiannual Period (January 1 – June 30)	July – August	September 1	October 31
2nd Semiannual Period (July 1 – December 31)	January – February	March 1	April 30

Effort Reports will be generated 60 days after the close of the reporting period and must be certified within 60 days of their issuance. Federal regulations require effort to be certified within 120 days of the end of the reporting period.

The ERS Process

- Step 1:** UCOP generates Effort Reports in ERS 60 days after the end of the reporting period; ERS automatically notifies department ERCs that Effort Reports are available in ERS.
- Step 2:** ERCs review Effort Reports and follow their own departmental process for managing the certification process, including notifying Reviewers, PIs, and **Self Certifiers**.
- Step 3:** Reviewers review Effort Reports and modify as needed.
- Step 4:** PIs review all Effort Reports associated with their federal projects, and certify their own report and reports for their non-academic and academic personnel who do not have first hand knowledge of work performed and the benefiting federally sponsored project(s).
- Step 5:** **Self Certifiers** certify their own Effort Reports.
- Step 6:** ERCs and Extramural Funds Accounting (EFA) monitor compliance.

Effort reports must be certified within 60 days of issuance to meet policy requirements and to avoid compliance violations.

Responsibilities of the Reviewer

The **Reviewer** is responsible for reviewing all of the Effort Reports related to the PI's federal projects and modifying those reports as needed to ensure the following data is correct in ERS :

1. **Payroll** matches:

- What the sponsor committed to pay, **and**
- Any changes communicated by the PI, including pending Payroll Expense Transfers.

2. **Effort** spent by each individual is appropriately reflected on the Effort Report for each project.

- Commitments made on federal projects may be found on key documents such as proposal budgets and justifications, awards, sponsor letters about effort, Other Support pages, etc.

Responsibilities of the PI and Self-Certifier

- The **PI** is responsible for ensuring that all data on each Effort Report is correct before it is certified.
- However, as a **Self-Certifier**, you will work with the Reviewer to review and certify your own Effort Report.
- If you feel that the Effort Report should be modified before it can be certified, you must notify both the Reviewer and the PI of the proposed changes.

Working with Your Reviewer

You and the Reviewer should work together to review and certify your Effort Report.

Remember: *The Reviewer cannot certify your Effort Report – only **you or your PI** can certify your Effort Report.*

Benefits of this approach include:

- The Reviewer can assist you with ERS functionality and features.
- The Reviewer can highlight modifications made to your Effort Report, and discuss why changes were made.
- You can collaborate with the Reviewer on additional changes to your report, if any are needed.

Changes should only be made with the knowledge of the Reviewer and the PI.

Accessing ERS

To access ERS, go to
[https://ers.ucop.edu/
ucb](https://ers.ucop.edu/ucb)

Login and then
enter your CalNet
Authentication ID
and passphrase.

Home » CGA » Effort Reporting

Effort Reporting

Effort reporting is a process mandated by the federal government to verify that direct labor charges to, or cost shared on, sponsored projects are accurate, timely, and reflect the actual level of work performed. Effort is the portion of time spent on a particular activity, expressed as a percentage of the individual's total activity for the university.

It is the method of certifying to the granting agencies that the effort required as a condition of the award has actually been completed. Effort reporting is required by [OMB Circular A-21](#) which requires certification of effort spent by all employees whose salaries are charged directly to federal and federal flow-through funds, as well as for reporting committed cost sharing.

Effort Reporting is intended to ensure that individuals confirm "after-the-fact" for effort expended on federally funded activities. The confirmation certifies they have received compensation from federal fund sources and they have expended effort on the federally funded project, at a minimum, in the same percentage they are paid.

Government sponsors expect to pay only for those portions of employee effort that are actually devoted to their projects. Periodically, government and internal auditors review our payroll charges to enforce this expectation. In conducting these audits, they are assessing whether the salary charged to awards is for effort that appropriately benefited those projects over the reporting period.

Auditors review the accuracy of our payroll charges by verifying that the percentage of the employee's salary charged to a sponsored project reasonably approximates the actual proportion of the employee's FTE effort devoted to that project. The Effort Reporting System is frequently called upon to provide this verification to audits.

Effort Reporting must be completed and certified on a regular basis in accordance with the terms stated in [OMB A-21](#). Failure to meet these requirements puts the University at risk for audit disallowances resulting in significant financial penalties. In recent years, several major universities have been assessed large penalties and/or agreed to settlements due in part to effort reporting violations: Northwestern University for \$5.5 million; University of Southern Florida for \$4.1 million; Johns Hopkins for \$2.6 million;

CGA

- ▶ Award Setup
- ▶ Managing Award Finances
- ▶ Award Closeout
- ▶ Deficit Clearing Process
- ▶ **Effort Reporting** ▾
 - ▶ System roles
 - ▶ Effort reporting schedule
 - ▶ Effort report coordinators
 - ▶ Effort reporting glossary
 - ▶ ERS training
- ▶ CGA Training

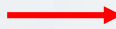
ERS Login

Access to the ERS System requires prior successful completion of [ERS online training modules](#) and a passing score on an online quiz. Training modules and the quiz are available in the UC Learning Center.

How do I find my Effort Report to review and certify?

When you sign in to ERS, you are taken to the **Effort Report List** page.

This page will display a **My Effort Reports** search to list your Effort Report(s).

Click anywhere  on the row to view the Effort Report.

To certify your own report(s), click “My Effort Reports”



University of California Berkeley

ERS Website | Glossary | Job Aids

Effort Reporting System User: Joe Investigator (010101010) | Account Settings | Sign-Out

EFFORT REPORT LIST Export List Send List Print List ?

Display Saved Search: My Effort Reports

Show Status: ALL Reporting Periods: All Select: 06/07 Non-Acad Quarter 3

Display 20 reports per page displaying 1 to 1 (1 total)

Period	For	Department	Last Modified	Status
06/07 Non-Acad Quarter 1	INVESTIGATOR, JOE (010101010)	Generated_Department_ABCDE	10/17/2007 v1.2	Open

Display 20 reports per page displaying 1 to 1 (1 total)

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- ◆ The first time you sign in to ERS, only one Effort Report will be displayed on this list.
- ◆ The list will grow over time as more reporting periods pass.
- ◆ Your Reviewer can demonstrate sorting techniques to help with reviewing and certifying tasks, and can explain additional functionality on this page.

What are the numbers in the Payroll % columns?

This is an **Effort Report**.

Payroll % shows the percent of total salary paid to you during the reporting period displayed by funding source.

Adjusted Payroll % is used to record changes to the original payroll %.

When an Effort Report is created, **Adjusted Payroll %** defaults to the original **Payroll %**.

If you think your effort should be adjusted, contact your Reviewer who will verify any adjustment with the PI.

EFFORT REPORT
View Payroll Details
Export
Send
Print
?

INVESTIGATOR, JOE | **06/07 ACAD SEMESTER FALL**

Emp. ID: 010101010 | Home Dept: RADIO ASTRONOMY LAB

Report 20 of 38

Edit Report | View/History | Comment Log

Version: 1.0 (04/24/2007 11:50) | Status: Open
 Service Period: July 1, 2006 to December 31, 2006
 Pay Periods: July 1, 2006 to December 31, 2006

Federally Sponsored Projects	Payroll %	Adjusted Payroll %	Adjusted Cost Share %	Original Total %	Total Effort %
10988-24197-NPSAL NSF-AST-0540567-BLITZ-05/08	35%	35 %	0 %	35%	35%
23644-13058-PHATL AST-0138348-LEE-7/07	20%	20 %	0 %	20%	20%
ADD ADDITIONAL SPONSORED PROJECT					
Total Federally Sponsored Projects	55%	55%	0%	55%	55%
<i>Other Sponsored Projects</i>	45%	45 %	+ 0 %	45%	45%
<i>Non-Sponsored Activities</i>	0%	0 %	- 0 %	0%	0%
Total Other and Non-Sponsored	45%	45%	0%	45%	45%
Grand Total	100%	100%	0%	100%	100%

[UPDATE CALCULATION](#)

Report options: Report requires multiple certifications.
 Report allows for Add Cost Sharing Against Other Sponsored Projects.

Add a comment:

Comments can be up to 255 characters long. (Total characters: 0)

[VIEW PAYROLL DETAILS](#)
[REVERT](#)
[SAVE](#)
[CERTIFY EFFORT REPORT](#)

What are the numbers in the Cost Sharing % column?

The **Adjusted Cost Share %** column is used to capture effort that is expended on the project, but paid by UCB or third-party sources.

Cost Sharing is not common for **Self Certifiers**.

Please contact your **Reviewer** or refer to the PI briefing to learn how to capture cost sharing in ERS.

Edit Report
View/History
Comment Log

Version: 1.0 (04/01/2007 09:35) | Status: Open
 Service Period: July 1, 2006 to September 30, 2006
 Pay Periods: July 1, 2006 to September 30, 2006

Federally Sponsored Projects	Payroll %	Adjusted Payroll %	Adjusted Cost Share %	Original Total %	Total Effort %
10988-24197-NPSAL NSF-AST-0540567-BLITZ-05/08	49%	49 %	10 %	49%	59%
23512-12067 WSP-P033A060638 06-07 On	26%	26 %	0 %	26%	26%
ADD ADDITIONAL SPONSORED PROJECT					
Total Federally Sponsored Projects	75%	75%	10%	75%	85%
<i>Other Sponsored Projects</i>	0%	0 %	+ 0 %	0%	0%
<i>Non-Sponsored Activities</i>	25%	25 %	- 10 %	25%	15%
Total Other and Non-Sponsored	25%	25%	-10%	25%	15%
Grand Total	100%	100%	0%	100%	100%

[UPDATE CALCULATION](#)

Report options:

Report requires multiple certifications.

Report allows for Add Cost Sharing Against Other Sponsored Projects.

Add a comment:

Adjusted Cost Sharing: 10% Adjusted Cost Share added to 10988-24197-NPSAL from the original effort paid from Non-Sponsored Activities to cover the committed cost-shared effort Dr. Investigator committed to 10988-24197-NPSAL.

Comments can be up to 255 characters long. (Total characters: 224)

[VIEW PAYROLL DETAILS](#)
[REVERT](#)
[SAVE](#)
[CERTIFY EFFORT REPORT](#)

What are the numbers in the Total Effort % column?

Total Effort % is the sum of **Adjusted Payroll %** and **Adjusted Cost Share %**.

Grand Total effort must always equal 100% in order for the Effort Report to be certified.

Remember that total effort in a reporting period is 100% regardless of the number of hours worked or the percentage of appointment.

EFFORT REPORT
View Payroll Details
Export
Send
Print
?

INVESTIGATOR, JOE | **06/07 ACAD SEMESTER FALL**

Emp. ID: 010101010 | Home Dept: RADIO ASTRONOMY LAB

Report 20 of 38

Edit Report | View/History | Comment Log

Version: 1.0 (04/24/2007 11:50) | Status: Open
 Service Period: July 1, 2006 to December 31, 2006
 Pay Periods: July 1, 2006 to December 31, 2006

Federally Sponsored Projects	Payroll %	Adjusted Payroll %	Adjusted Cost Share %	Original Total %	Total Effort %
10988-24197-NPSAL NSF-AST-0540567-BLITZ-05/08	35%	35 %	0 %	35%	35%
23644-13058-PHATL AST-0138348-LEE-7/07	20%	20 %	0 %	20%	20%
ADD ADDITIONAL SPONSORED PROJECT					
Total Federally Sponsored Projects	55%	55%	0%	55%	55%
<i>Other Sponsored Projects</i>	45%	45 %	+ 0 %	45%	45%
<i>Non-Sponsored Activities</i>	0%	0 %	- 0 %	0%	0%
Total Other and Non-Sponsored	45%	45%	0%	45%	45%
Grand Total	100%	100%	0%	100%	100%

[UPDATE CALCULATION](#)

Report options:

Report requires multiple certifications.

Report allows for Add Cost Sharing Against Other Sponsored Projects.

Add a comment:

Comments can be up to 255 characters long. (Total characters: 0)

[VIEW PAYROLL DETAILS](#)
[REVERT](#)
[SAVE](#)
[CERTIFY EFFORT REPORT](#)

What do I need to review?

Your Reviewer confirms with your PI that the data matches his/her expectation of the effort you expended.

As a **Self Certifier**, you should ensure the data in these columns is correct. Contact your Reviewer to make corrections. The Reviewer will also add a brief explanation in the comments box.

Contact your Reviewer or PI if you have questions or need assistance.

<i>Federally Sponsored Projects</i>	Payroll %	Adjusted Payroll %	Adjusted Cost Share %	Original Total %	Total Effort %
10988-24197-NPSAL NSF-AST-0540567-BLITZ-05/08	35%	<input type="text" value="25"/> %	<input type="text" value="0"/> %	35%	25%
23644-13058-PHATL AST-0138348-LEE-7/07	20%	<input type="text" value="20"/> %	<input type="text" value="0"/> %	20%	20%
ADD ADDITIONAL SPONSORED PROJECT					
Total Federally Sponsored Projects	55%	45%	0%	55%	45%
<i>Other Sponsored Projects</i>	45%	<input type="text" value="45"/> %	+ <input type="text" value="0"/> %	45%	45%
<i>Non-Sponsored Activities</i>	0%	<input type="text" value="10"/> %	- <input type="text" value="0"/> %	0%	10%
Total Other and Non-Sponsored	45%	55%	0%	45%	55%
Grand Total	100%	100%	0%	100%	100%

UPDATE CALCULATION

Report options:

- Report requires multiple certifications.
- Report allows for Add Cost Sharing Against Other Sponsored Projects.

Add a comment:

Adjustment: Reduced 10% from 10988-24197-NPSAL because Dr. Investigator reduced effort on 10988-24197-NPSAL by 10% and began devoting 10% effort to Non-Sponsored Activities beginning 11/1/07.

Comments can be up to 255 characters long. (Total characters: 191)

VIEW PAYROLL DETAILS
REVERT
SAVE
CERTIFY EFFORT REPORT

Total Effort must equal 100% to be certified.

How do I certify my Effort Report?

After you have reviewed and verified all of the data on your Effort Report, click **Certify Effort Report** at the bottom of the report.

ERS responds with a prompt box asking you to verify that you have first hand knowledge of the effort.

Click **Certify** to complete the certification process for your report.

Only PIs, **Self Certifiers**, & Other Designated Certifiers can certify Effort Reports.

<i>Federally Sponsored Projects</i>	Payroll %	Adjusted Payroll %	Adjusted Cost Share %	Original Total %	Total Effort %
10988-24197-NPSAL NSF-AST-0540567-BLITZ-05/08	35% 🔍	<input type="text" value="25"/> %	<input type="text" value="0"/> %	35%	25%
23644-13058-PHATL AST-0138348-LEE-7/07	20% 🔍	<input type="text" value="20"/> %	<input type="text" value="0"/> %	20%	20%
ADD ADDITIONAL SPONSORED PROJECT					
Total Federally Sponsored Projects	55%	45%	0%	55%	45%
<i>Other Sponsored Projects</i>	45% 🔍	<input type="text" value="45"/> %	+ <input type="text" value="0"/> %	45%	45%
<i>Non-Sponsored Activities</i>	0% 🔍	<input type="text" value="10"/> %	- <input type="text" value="0"/> %	0%	10%
Total Other and Non-Sponsored	45%	55%	0%	45%	55%
Grand Total	100%	100%	0%	100%	100%
UPDATE CALCULATION					
Report options:	<input type="checkbox"/> Report requires multiple certifications. <input type="checkbox"/> Report allows for Add Cost Sharing Against Other Sponsored Projects.				
Add a comment:	Adjustment: Reduced 10% from 10988-24197-NPSAL because Dr. Investigator reduced effort on 10988-24197-NPSAL by 10% and began devoting 10% effort to Non-Sponsored Activities beginning 11/1/07.				
Comments can be up to 255 characters long. (Total characters: 191)					
VIEW PAYROLL DETAILS		REVERT		SAVE	
CERTIFY EFFORT REPORT					

Conclusion

This concludes the ERS Training Course for Self Certifiers. In this course, you learned about:

- **Effort, Effort Reporting Policies, and Cost Sharing**
- **The Effort Reporting System (ERS)**
- **The Reviewer and PI roles, and your responsibilities in ERS**
- **The ERS Effort Report and how to complete it**
- **Certifying Effort in ERS**

Additional Information

- Please contact your Department Manager to identify the Reviewer assigned to review and modify your Effort Report.
- Your Department **Reviewer** and **ERS Coordinator** are available to answer your questions about effort reporting and ERS.
- Your **PI** can answer questions about your effort and projects.
- You can return to review this presentation at any time.
- Additional information on effort, effort reporting, and ERS is also available on the Extramural Funds Accounting website at <https://controller.berkeley.edu/cga/effort-reporting>