



Frequently Asked Questions

Q: What is effort?

Effort is the proportion of time spent on any activity and expressed as a percentage of the total professional activity *for which an individual is employed by the institution.*

Q: What is effort reporting and why do we certify?

Effort reporting is the federally mandated process by which the salary charged to a sponsored project is commensurate in relation to the effort expended on that project. The federal government requires effort reporting. [OMB Circular A-21](#) 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 Requirements:

- After-the-fact activity reports must reflect the distribution of activity expended by employees, as a percentage.
- Report must reasonably reflect the activities for which employees are compensated by the institution.
- Must confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period.
- Reports must be signed by the employee, principal investigator, or responsible official using suitable means of verification that the work was performed.
- Confirmation of personnel costs charged to sponsored agreements.
- Certification of all employee activities on an integrated basis (i.e., 100% effort).

Q: What is Institutional Based Salary?

Institutional based salary or IBS is annual compensation paid by the University for an employee's appointment (9 or 12 months), whether that individual's time is spent on research, teaching, or other activities. IBS does not include bonuses, one-time payments, or incentive pay. Additionally, IBS does not include payments from other organizations or income that individuals are permitted to earn outside of their University responsibilities, such as consulting. IBS must be used as the base salary on all grant proposals.

For effort reporting purposes, total institutional effort is 100% effort, regardless of the employee's appointment (e.g., 0.5 FTE, 0.625 FTE, 1.0 FTE). No individual may commit more than 100% institutional or summer effort or be compensated at a rate that would exceed their annualized institutional base salary.

Q: What is a commitment?

Committed effort is that proportion of an individual's institutional effort that will be devoted to a sponsored activity. Effort proposed for a PI or other key personnel in a grant application, typically in the budget and/or budget narrative, becomes a commitment (or obligation) the university must fulfill unless explicitly modified during award negotiations with the sponsor. The cost associated with committed effort may be borne by the sponsor (charged to the grant or contract) or by the institution (documented as cost-sharing).

Q: What is cost sharing?

Cost sharing or matching means that project costs are not reimbursed by the sponsor to support the scope of work defined by the sponsored award. It includes *all* contributions, including cash and in-kind, that a recipient makes to an award. If the award is federal, only acceptable non-federal costs qualify as cost sharing and must conform to



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other necessary and reasonable provisions to accomplish the program objectives. Cost sharing effort is included in the calculation of total committed effort. Any committed cost sharing (i.e. included in the award proposal, must be documented and tracked.

An example of cost sharing is any personnel listed on the project budget (showing % effort) for whom no salary is requested in the budget, or if salary is requested, it is less than what is needed to pay for the entire % effort. In this instance, the individual's portion of salary equivalent to that % effort not in the budget, in addition to the fringe benefits and indirect costs associated with those costs, would be considered cost sharing.

Q: What is the difference between effort reporting and payroll distribution?

Payroll distributions and effort reports are not the same thing. Payroll distributions are the distribution of an individual's salary, while effort reports describe the allocation of an individual's actual time and effort spent for specific projects, whether or not reimbursed by the sponsor. Payroll can be expressed as an estimate of actual time worked and is the basis for generating the effort statement.

Q. What is considered a 'reasonable estimate' with regards to effort reporting?

Sponsors recognize that the activities that constitute effort are often difficult to separate. Per OMB A-21, effort certification must often rely on a reasonable estimate of effort, and when estimating, a degree of tolerance is appropriate.

For faculty and all annual certifies, variances of up to 5% of total salary for each award listed are allowable and do not require an adjustment or recertification. Variances over 5% for each award should be corrected, in compliance with the Cost Transfer Policy, prior to final approval of the certification

For all quarterly individuals, variances of up to 3% of the individual's total salary, for the period being certified, are allowable and do not require an adjustment. Variances over 3% should be corrected, in compliance with the Cost Transfer Policy, prior to final approval of the certification.

Q: How, when, and from where does the data get loaded into ecrt?

Ecrt data is populated through automated feeds from other Harvard University systems; person profiles, including HUID, name, job information and email, comes from PeopleSoft, salary journals from the Financial Data Warehouse and PI, and sponsor and award information from GMAS. Any inaccuracies identified will need to be corrected in those source systems. Please note that there is a two day lag between the time a journal is posted to the G/I and the time it becomes available in ecrt. In addition, new people, including grant managers, effort coordinators and certifiers, are added to ecrt either when their first payroll transaction is posted to the G/L or when they become a PI on a project in GMAS. If there is someone who needs to be added to ecrt who fits neither of these categories, please contact ecrt Help Desk as they will need to be manually added.

Q: Why are there no statements on my homepage when I log into ecrt?

The homepage tabs are only meant to display those people assigned to your portfolio. The "My Certifier Portfolio" tab will not display any annual statements until the status changes from 'in progress' to 'available for certification'. The My Account Portfolio tab however, will display quarterly project statements with both the 'in progress' and 'available for certification' status.

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At any point, regardless of status, annual statements can be accessed through the department dashboard (Manage>Department Dashboard). Additionally, quarterly project statements can always be accessed by navigating to the Account Summary Page for the specific account (Manage>Lookup>[Search fund # and select account]) or (Manage>Department Dashboard>Fund/Account tab>[click on account hyperlink]).

Q: Can the total effort be less than or greater than 100%?

Yes, because we are certifying in whole numbers, the system will round up to 1% if the computed effort (salary + cost share) is greater than 0%, but less than 0.5%. Often this will result in total effort of 99%-101%. Due to rounding, the system allows certifiers to certify effort from 99%-101%. If a certifier refuses to certify anything but 100% effort, please contact the ecrt Help Desk and copy your tub effort coordinator.

Q: What if the total effort is over 101%?

Always run the payroll report for the individual and review the charges first to ensure that the allocations are correct. If the allocations are incorrect, a salary journal will need to be processed to correct the charges. If the total effort is greater than 101% due to rounding or salary journals incorrectly coded, please contact the ecrt Help Desk.

Q: Why do I not have access to an account that belongs in my org?

By default, all accounts for a specific PI will be routed to that PI's primary department. However, if a particular account belongs to another department, it may be appropriate for the PEC of the owning department of the account to process a GM override in order to gain access to the account for management purposes.

Always run the Project Status Report to ensure that all grant managers are assigned appropriately for the project statements in your department. Assign grant manager overrides as needed to route quarterly project statements to the appropriate grant manager. If the PI Department is different than the Grant Department on the Project Status Report, you may want to setup a GM override.

Q: What if there are faculty or other academic appointees who belong to my department and have sponsored charges, but do not appear on my Department Dashboard?

If a faculty member or other academic appointee does not appear in your department, the individual was either not assigned to a department or may have been assigned to another department. If you know that your department is responsible for the annual effort certification for this individual, please contact the ecrt Help desk until the formal security process is finalized.

Q: Why does ecrt not match my detail listing?

Because ecrt pulls in detailed payroll transactions and captures actual costs based on the earnings dates recorded in the G/L, the system automatically prorates the payroll based on the period of performance for what is hitting the G/L. Rather than using the transaction/posted date, ecrt uses the start and end dates of each transaction to prorate the payroll, based on a 5 day working calendar for the week, two weeks, or month period to appropriately allocate the dollars to the "period of work performed" - This proration calculation is why the D/L will not match. In addition, the amount in ecrt is based on the object codes that require certification and do not take into account such things as the accruals or vacation pay, which the detail listing includes.



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Q: Why do I see negative effort on a statement?

In many cases, negative effort is a result of journals being incorrectly coded, usually regarding the period of performance or because journals were processed for the amount shown on the D/L, rather than the prorated amount ecrt pulls in. These journals are usually processed based on the G/L transaction date rather than what was actually earned during the quarter. As we cannot certify negative effort, if the charges that appear on a statement are incorrect, a journal should be processed to make the appropriate adjustment.

Q: When would it be appropriate to manually certify a statement?

The primary reason "Manual Certification" would be used is in the event that the certifier left or is leaving the University and cannot login to the system to certify his/her effort. Please direct these requests to your Tub Effort Coordinator as he/she is responsible for approving these requests and taking the necessary action within the system.

Q: When would it be appropriate to void statements and mark them as "No Certification Required"?

There are three main scenarios in which a certification may need to be voided. All these situations result when pay periods cross over from one quarterly reporting period to the next. ecrt prorates salary during each pay period on a straight-line basis over all the weekdays that a pay period covers. This is inaccurate when:

- An employee is hired/termed near the start of a quarter
- A grant started/ended near the start of a quarter
- The statement is \$0 and 0% or the statement is <\$250 and <3% of total salary

Department Administrators should provide one or more of the following pieces of documentation to justify the request to void a certification.

- PeopleSoft screenshot or other paperwork indicating hire/term date
- GMAS screenshot, action memo, or other paperwork indicating grant start/end date

Please direct these requests to your Tub Effort Coordinator as he/she is responsible for approving these requests and taking the necessary action within the system.

Q: What do I do when I receive an email stating I have an effort task or I see the effort tasks tab on my homepage?

There are two scenarios in which an effort task will be created and an action must take place by either the GM or the PEC. The task(s) will appear on the homepage (Effort Task tab) for both the PEC and assigned GM; however only one individual will need to process the task.**

- An attachment was added prior to a statement being certified

When an attachment is added prior to a statement being certified the statement status will show "Certified, Pending GM Review" to indicate that a review tasks must be processed. For any statement in this status, either the GM or PEC only needs to hit "Process" for these effort tasks to be completed.

- A salary transaction has loaded to the statement after the statement has been certified, manually certified, or marked as no certification required.



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When salary has been loaded to a statement that has been certified or does not require certification, the statement status can show "Certified, Pending Review of Salary Adjustment", "Certified Manually, Pending Review of Salary Adjustment" or "No certification required, Pending Review of Salary Adjustment". Anytime you have an effort task related to payroll, the system will give you the appropriate action to take, whether it is to 'post without reopening' or "post and reopen". If the salary adjustment creates a variance above the allowed threshold (3% for quarterly individuals, 5% for annual individuals) will get the "post and re-open" button. Once you click it, the statement will go back to a status where the PI will need to certify again.

**FAS GM's are currently the only individuals that can process the effort tasks assigned to them.

Q: Will certifiers be notified and reminded that they need to certify?

Every certifier in the system will receive an initial email to let them know the certification process is open and ready. In addition, 3 reminder emails will be sent to each certifier when there are 14, 7, and 3 days remaining if the certifications are still outstanding.

Q: What is the plan to train faculty and provide them with the training materials?

Currently, we do not have a formal training session geared towards the certifiers and designees. We will, however, have online simulations as well as quick reference cards that the certifiers can use to guide themselves through the process. Because we are relying more on the PEC's and GM's to work one-on-one with certifiers, we will train these individuals on the system screens unique to certifiers and the specific actions certifiers must take to complete the certification.