

## Effort Reporting Overview

### What is effort reporting?

Effort reporting is the process by which Officers of Instruction, Officers of Research (other than Postdocs), Officers of Administration and Officers of Library ( "faculty") confirm that the salaries and wages charged or contributed to sponsored projects are *reasonable* in relation to the effort committed and devoted to those projects.

### Why do effort reporting?

Federal regulations require charges to Federal awards for salaries and wages to be reasonable in relation to the work performed. Such charges must be documented in records that meet the standards of documentation set forth in the regulations, and must reflect a system of internal controls that ensure the charges are accurate, allowable, and properly allocated.

### What does Columbia's Effort Reporting Policy say?

Columbia's current effort reporting policy and processes include:

- The requirement that faculty monitor their own effort quarterly and confirm annually
- The requirement that principal investigators monitor quarterly and confirm annually the effort of their postdocs, graduate students, and staff funded by their grants
- Training requirements for faculty (web based) and Effort Coordinators (in person)
- An on-line effort reporting system (ECRT)
- Chair/Dean validation of faculty effort where sponsored effort exceeds 90%

### What are other schools doing?

Columbia's peer institutions similarly require faculty to confirm their own effort and many have programs similar to Columbia's.

### Resources

Several resources are available for faculty, PIs and Effort Coordinators to assist with effort reporting and certification responsibilities:

**For general information about effort reporting policy and process and FAQs:**

**Effort Reporting Website:** <http://www.effortreporting.columbia.edu>

**For questions:**

**Effort Reporting Helpdesk:** [effort-reporting@columbia.edu](mailto:effort-reporting@columbia.edu)

### Critical Issues

The following issues may be of particular concern, so we have prepared reference guides for each of the topics listed below. The reference guides may be accessed via the website at <http://www.effortreporting.columbia.edu>.

- Roles and Responsibilities of Faculty and Effort Coordinators
- Definition of Total University Effort
- Classifications of Common Columbia Activities
- Certifying for post-docs, graduate students, and research staff
- Cost sharing
- Summer salaries
- Training Grants and K Awards
- Faculty with greater than 90% sponsored effort