



Boston College: OFFICE FOR SPONSORED PROGRAMS Effort Reporting Policy

Policy Statement

Activities related to sponsored awards must comply with the following (commonly referred to as the Order of Precedence) sponsor's terms and conditions in the agreement (whether directly with BC or passed through to BC as a sub), Program Announcement, Agency Specific Terms and Conditions, Federal regulations including those from the Office of Management and Budget (OMB) such as OMB's 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"), other public laws, and Boston College's policies.

Boston College receives external funding for sponsored programs from various sources with the largest funding source being the Federal government. It is the policy of Boston College that all costs charged to a sponsored program, and all activities related to sponsored awards (including but not limited to the proposing, charging, and reporting of effort and the associated salary costs on sponsored awards) must comply with the Order of Precedence noted above. *When there is a conflict between policies, then the more restrictive policy applies.*

Employees of Boston College (faculty, staff, and students) are expected to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform. The system that documents and supports individual distribution of activities and associated payroll charges to sponsored agreements is referred to as "effort reporting." Payroll costs charged to sponsored awards, and cost sharing recorded for faculty and staff, are the initial data points for Boston College's effort reporting system.

Reason for Policy

The Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. Boston College's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed. The employee's effort is first assigned to a specific award in the payroll system based on anticipated activities. Actual effort expended on each project is certified by a responsible person with suitable means of verification that the work was performed, Boston College policy is for the PI (Principal Investigator) to be this responsible person.

The effort certification should be a reasonable estimate of how time was expended. The Uniform Guidance Section §200.430 states, "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education], a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

Beginning with the 2023 Summer semester, the certification Forms in BC-Maximus ERS (Effort Reporting System) are the means for complying with the federal regulations relating to effort certification.

Policy Effective Date and Revision Dates

The Office for Sponsored Program's Effort Reporting policy was effective on December 30, 2009. It was revised in May 2014, April 2016, April 2018, September 2023, and January 2024.

Scope and Applicability – Who Must Comply

This policy is applicable to all individuals involved with the administration and conduct of a sponsored award. Any individual, including a central administrator, departmental sponsored award administrator, a principal investigator, or other research personnel **must** comply with this policy.

Responsibilities

Effort reporting is a federal compliance requirement. There are many individuals involved in this process and each one has a role in ensuring that certifications are accurate and completed on time.

Principal Investigator (PI):

- Review salary charges on sponsored awards on a regular basis (e.g. monthly), and communicate with their DRA any effort-related changes, so the DRA can assist with processing the appropriate paperwork, or post corrections as needed;
- Understand their own as well as their staff members' (non-faculty personnel) levels of effort committed, charged, and reported on all sponsored awards to ensure effort commitments are met. Charge time to a sponsored award commensurate with the effort expended;
- Review, initiate corrections if necessary, and electronically certify their individual ERS Forms each semester;
- Review, initiate corrections if necessary, and electronically certify their staff members' (non-faculty personnel) ERS Forms each semester. Certification maybe done either on an individual basis or by project;
- Certify ERS Forms on a timely basis; prior to each semester's Certification deadline (such as within the three weeks designated by OSP as the Certifier Period);
- Communicate significant effort changes to the DRA and OSP including notifying OSP of changes in key personnel and/or commitments;
- Recertify an ERS Form if changes are made after the ERS Form has been certified.

Department Research Administrator (DRA):

- Monitor effort commitments, salary charges, and cost sharing on all applicable sponsored awards, to assist the PI in ensuring effort commitments are met and in accordance with the level of effort in the award or proposal documentation;
- Assist the PI with processing the appropriate paperwork, or post corrections as needed to ensure proper charging of salary costs;
- Communicate to OSP any changes that require sponsor notification and/or approval,

- including changes in key personnel or commitments;
- Review salary charges with PI/faculty member and post any salary updates and/or corrections in a timely manner;
- If assigned, perform the ERS role of PreReviewer of ERS Forms on a timely basis; prior to each semester's Pre Reviewer deadline (such as within the three weeks designated by OSP as the Pre Reviewer Period);
- Monitor that effort certifications are completed within the certification period.

Associate Deans and Chairs:

- Monitor school-level implementation of, and compliance with, the BC-OSP Effort Reporting Policy;
- Coordinate with OSP on any questions or issues related to charging salary costs to a sponsored award;
- In unusual circumstances (e.g. a PI is no longer an employee of Boston College), review and approve ERS Forms for the PI and associated staff members' (non-faculty personnel).

Office for Sponsored Programs (OSP):

- Maintain the BC-OSP Effort Reporting Policy;
- Manage the business/functional aspects of the BC-Maximus ERS (Effort Reporting System);
- Provide effort reporting training, guidance on requirements, and oversee University-wide compliance with the Effort Reporting Policy;
- Communicate significant changes in effort to sponsors (e.g. changes in changes in key personnel or commitments) in conjunction with PI or DRA communications;
- Update effort commitments in PeopleSoft, or the grant management system, to reflect new effort commitment when changes in effort are approved by a sponsor;
- Review and approve requests by PI or DRA for changes in effort for salary charged to a sponsored award.
- OSP is responsible for the release/distribution, collection, and retention of all ERS Forms.

ERS (Effort Reporting System) and ERS Forms

See OSP's web page for access to the BC-Maximus ERS (Effort Reporting System). There is a hyperlink on OSP's Overview web page, and a menu link to the Effort Reporting System's web page which includes: the schedule for PreReviewer and Certifier periods for each semester that is to be certified, a Resources button that connects to instructional documentation (e.g. job aids), and an Frequently Asked Questions (FAQ) document.

Beginning with BC's FY24, payroll data will be transmitted from BC's PeopleSoft Human Resources (HR) module to Maximus for use in the BC-Maximus ERS (Effort Reporting System). ERS will accumulate the payroll data, and OSP (Office for Sponsored Programs) personnel will release the ERS Forms for certification for each of the three Reporting Periods (Summer, Fall, and Spring).

Charges for work performed on Federal awards by faculty members are allowable at the employee's Institutional Based Salary (IBS) rate (see BC's IBS Policy). However, if a sponsor has a salary cap (such as NIH's salary cap), the salary charged on the sponsored award will not exceed the salary cap.

Principal Investigators (PI's) should periodically review the list of employees who are being paid from sponsored awards under the PI's purview. The Office for Sponsored Programs (OSP) expects PI's, in conjunction with their Departmental Research Administrator (DRA), to utilize the **ERS Effort on Demand Report**, as well as the PeopleSoft Transaction Detail Report (TDR) in their review process along with other tools at their disposal.

OSP recommends, at least on a quarterly basis, that PI's compare the listing of employees working on a sponsored award to the payroll payments that are processed utilizing the **ERS Effort on Demand Report**. Periodic review of salary costs charged to a sponsored award serves to improve the Effort Reporting process and helps to ensure salary costs are charged timely and accurately.

This policy requires, at least three times per year (e.g. Summer, Fall, and Spring), that faculty who serve as Principal Investigators (PI's) on a sponsored award to certify their own effort, and to certify non-faculty effort on any sponsored award under the PI's purview.

Percentage of Effort

Effort is the proportion of time spent on an activity, expressed as a percentage of total time. It cannot be more than 100%. 100% effort does not equate to any set number of hours, e.g., 40 or 50 hours per week; it equates to the totality of the employee's compensated effort.

Employees of Boston College (faculty, staff, and students) are expected to charge their time to sponsored awards commensurate with the effort expended on all activities they perform. Payroll costs charged to sponsored awards, and cost sharing recorded for employees are the initial data points for Boston College's effort reporting system and the ERS Forms that are to be certified each semester.

100% effort is the maximum amount of effort expended to accomplish the professional activities of Boston College faculty, staff, and graduate students regardless of the actual number of hours expended on those activities. 100% effort is not defined as a single, standard number of hours or days per week, since it will likely be different for each employee and may vary during the year. The Effort Report must represent a reasonable estimate of each employee's effort for the time period listed. OMB's 2 FR 200 section §200.430(i)(C)(x) states, "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for Institutions of Higher Education (IHEs), a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

Employees of Boston College are expected to commit some level of effort (>0%) on a sponsored award on which they are listed as a Principal Investigator or as key personnel, with the exception of equipment and instrumentation grants, doctoral dissertation grants, student supplement grants, and institutional/individual training grants (for faculty mentors). Most PI's and key personnel have other responsibilities for teaching and/or other administrative responsibilities.

Also some sponsors may impose a limit/cap on the annual rate of salary. Nevertheless, Principal Investigators must still devote the full committed effort as proposed and/or was awarded by the sponsor without regard to the salary reimbursement limitation.

Amounts paid that should be excluded from the effort report percentage are any bonus pay, overload compensation, and compensation received from sources other than Boston College (such as compensation from outside consulting work as permitted by Boston College policy).

NOTE: ERS Forms calculate the percentage of payroll paid as a percentage of the total payroll paid, although the column headings in ERS may use the word “Effort” in their titles.

Changes to ERS Forms

Principal Investigators (PI’s) must ensure salary costs charged to, or cost shared to, a sponsored award are allowable, allocable, reasonable, and documented in accordance with the terms and conditions of the sponsored award and Boston College’s policies and procedures. As noted in the ERS section above, PI’s in conjunction with their DRA’s should periodically (at least quarterly) review salary costs charged to a sponsored award to ensure the funding source for each employee’s salary is in line with the actual sponsored award work each employee is performing.

However, there may be situations when a correction to a salary cost charge is needed. Please see the Cost Transfer and Labor Reallocation Policy for further information. Labor Reallocations are used to change/correct an employee's salary funding so that the ERS Form accurately matches the work the employee performed during the Reporting Period.

Certification of ERS Forms

A Principal Investigator (PI) is the person primarily responsible for a sponsored award. Although Boston College is legally responsible to the sponsor as the actual recipient of a grant or contract, the PI is accountable for the proper fiscal management and conduct of the sponsored award’s activities.

Because Boston College entrusts a PI with a high level of responsibility, the signing authority for (or the certification of) the ERS Form is bestowed on the Principal Investigator. In ERS, the employee listed as the Certifier is the PI for the sponsored award. The PI oversees the work performed by employees and is able to attest to each employee’s salary costs charged or cost shared to a sponsored award under his/her purview and provide assurance that the charges reasonably reflect the effort expended and work performed during the Reporting Period of the ERS Form.

Certified ERS Forms are considered legal documents in which the individual who signs the report is attesting to the accuracy of the effort spent on a sponsored award. For this reason, it is in rare or unusual situations that OSP may permit an ERS Form to be signed by another employee (such as a Director of an Institute or the Chairperson of a Department). A rare or unusual situation (such as a PI who is no longer employed by BC) should be discussed with OSP’s ERS Central Administrator so that the ERS Form will be work flowed accordingly.

The certification language on the ERS Form is, “As Principal Investigator (PI) of sponsored projects listed above, I certify that salaries charged do reasonably reflect work performed on these projects, and that the salaries are properly allocated.”

ERS Forms will be electronically certified within ERS, and the electronic signature will include the employee’s name and date of the signature.

Timeliness and Deadlines – Pre Review and Certify Periods

ERS Forms, once initiated, will have a three week period designated by OSP as the Pre Review Period. At the end of this Pre Review period, any ERS Form that has not been Pre Reviewed will be “globally released” to the employee with the ERS Role of Certifier.

Anyone with the ERS Role of Certifier will have a three week period designated by OSP as the Certifier Period to perform certification of ERS Forms.

- At the end of the Certify period, any ERS Form that has not been certified will be considered late / overdue which will trigger ERS emails regarding the delinquent ERS Form(s).
- 3-5 days overdue ERS Forms: delinquent email notice will be sent to the Certifier and the department Chairperson and the Associate Dean of Research will be copied on the email.
- 10 days overdue ERS Forms: delinquent email notice will be sent to the Certifier and the department Chairperson will be copied on the email.
- Delinquent emails will continue to be sent every 10 days until there are no more overdue ERS Forms.

Effort Report Certification Periods and Timing

Effective January 2014, the Effort Reports are for the following periods: January 1 through May 31, June 1 through August 31, and September 1 through December 31.

Compliance / Penalties for Non-compliance

All employees involved in certifying effort must understand that inaccurate, incomplete, or untimely effort reporting could result in financial penalties, funding disallowances, and harm to the reputation of the individual and Boston College. It is therefore incumbent upon all Boston College faculty and staff involved in the effort reporting process to ensure that they abide by the provisions of this policy.

Definitions

See [OSP’s Definitions](#) and *Glossary of Terms*, as well as *OMB’s Uniform Guidance*.

Contacts

For assistance with BC-Maximus ERS (Effort Reporting System), please send an email to ERS_Support@bc.edu.

If you have any questions about this policy, or need additional information or training on the topic, please contact the Office for Sponsored Programs main number at 617-552-3344 or directly contact your area’s OSP Liaison ([OSP Staff](#)).