



NCURATV 2007 Satellite Broadcast Workshop Series

Effort Reporting

March 6th, 2007

11:30 am – 3:30 pm EST

Moderator

Richard Seligman, Senior Director, Office of Sponsored Research, California Institute of Technology

Panelists

Laura Yaeger, Managing Director, Higher Education Practice, Huron Consulting Group

David Kennedy, Director, Costing Policy and Studies, Council on Governmental Relations

Gunta Lidars, Associate Vice President for Research Administration, University of Rochester

Michele Codd, Assistant Director, Institute for Software Integrated Systems, Vanderbilt University

Time (EST)	Segment Time	Main Topic	Key Issues	Supplemental Information	Notes
10:30	01:00	Test Slate	Test Slate		
11:30	00:05	Welcome	Kathleen Larmett		
11:35	00:10	1. Introduction	Program Overview		
11:45	00:30	2. What Are The Rules?	<ul style="list-style-type: none"> • Effort Reporting Basics: What, Why, How, When • OMB Circular A-21 (section J10) contains the primary policy guidance. - Apportionment of employee's salary - Inextricably intermingled, Tolerance, Estimates - Full workload, base salary rate - Supplemental compensation, Incidental work - Criteria for Payroll Distribution systems - Examples of Acceptable Methods (Plan, After-the-fact) 	<p>COGR - Section D, Effort Reporting Basics from "Compensation, Commitments, and Effort Certification"</p> <p>http://www.ncura.edu/conferences/supplements.htm</p> <p>OMB Circular A-21, Section J10, Compensation for Personal Services</p> <p>http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html</p> <p>OMB Circular A-110, Subpart C, section .25, Revision of Budget and Program Plans</p> <p>http://www.whitehouse.gov/omb/circulars/a110/a110.html</p>	

			<ul style="list-style-type: none"> • Additional guidance is provided in: - OMB Circular A-110 (e.g. agency approval for effort reductions) - OMB Clarification Memo, January 5, 2001 (required effort contributions, voluntary uncommitted effort - Agency Grants Policy Statements (e.g. cost transfers) - NIH Clarification Notices (e.g. clinical practice plans, K Awards) • Do the rules raise more questions than are answered? 	<p>OMB Clarification Memo, January 5, 2001 http://www.whitehouse.gov/omb/memoranda/m01-06.html</p>	
12:15	00:20	3. How Does An Institution “Do” Effort Reporting?	<ul style="list-style-type: none"> • What are the minimum requirements of an effort reporting system? • What is the difference between “plan confirmation” and “after the fact certification”? Are these terms even relevant? • Definitions and Nuances of Terms: <ul style="list-style-type: none"> - “Suitable means of verification” - ”An independent 	<p>OMB Circular A-21, Section J10, Compensation for Personal Services http://www.whitehouse.gov/omb/circulars/a021/a21-2004.html</p> <p>COGR - "Effort Reporting-How Universities Meet Current Federal Requirements," June 1, 2005 paper http://www.ncura.edu/conferences/supplements.htm</p>	

			<p>verification of the system”</p> <ul style="list-style-type: none"> • “Encompasses all employee activities on an integrated basis 	<p>Managing Effort Reporting (Huron and Hogan & Hartson Presentation) NCURA FRA VII Conference, April 3, 2006. http://www.ncura.edu/conferences/supplements.htm</p>	
12:35	00:25	4. How Does A Research Group “Do” Effort Reporting?	<ul style="list-style-type: none"> • Reconciliation of commitments in proposals with actual charges to grant awards • Correctly budgeting what was proposed • How to determine effort to be documented. Can this be considered Voluntary Uncommitted CS? • Determining rebudgeting restrictions based on funding mechanism type. • Accounting for cost sharing- Understanding your institution’s practice and process • Relationship of effort reporting to cost transfers and recertification. Limitations on retroactive transfers. Required documentation and justification. What mechanism is used to do this? (VU example) • Dealing with “summer salary”. Accurately reporting 	<p>Budget And Justification Example http://www.ncura.edu/conferences/supplements.htm</p> <p>Basic Types of Awards http://www.ncura.edu/conferences/supplements.htm</p> <p>Expanded Authorities Summary http://www.ncura.edu/conferences/supplements.htm</p> <p>Rebudgeting Rules http://www.nsf.gov/awards/managing/fed_dem_part.jsp Section: FDP Prior Approval and Other Requirements</p> <p>Vanderbilt University Cost Sharing Polices: http://www.vanderbilt.edu/ocga/vupolicies/costsharing/costsharing.htm</p> <p>Vanderbilt University Accounting for Cost Sharing http://www.ncura.edu/conferences/supplements.htm</p>	

			<p>and certifying. Determining what can be charged monthly considering vacation and absences (VU treatment of this)</p> <ul style="list-style-type: none"> • Treatment of effort during a “no cost time extension” 	<p>Vanderbilt University Cost Transfer Guidelines: http://www.vanderbilt.edu/ocga/vupolicies/costtransfers/costtransfer.htm</p>	
1:00	00:30	<p>Break for Lunch NCURA Upcoming Events</p>			
1:30	00:05	Welcome Back	Kathleen Larmett		
1:35	00:20	5. What Is Driving The Government’s Concern With Effort Reporting?	<ul style="list-style-type: none"> • Salaries and benefits approximately 2/3rds of direct cost expenditures. • Mistrust of the A-133 audit by federal government officials. • "Tolerance" and "Estimates" language of A-21 inconsistent with auditing principles. • The "bookkeeping" aspect of effort reporting is conducive to audit. • Faculty don't hide displeasure, and their "difficulty" with effort reporting. • High-profile financial settlements since 2003 validate government concerns. 	<p>National Science Foundation, Office of Inspector General Audit of the University of Pennsylvania Effort Reporting System, June 8, 2006, http://www.nsf.gov/oig/U/PENN_06-1-010_final.pdf</p> <p>False Claims Act Investigations Involving Federal Research, Robert J. Kenney Jr., Esq., Hogan & Hartson LLP See Medical Research Law & Policy Report, Vol. 6, No. 2, January 17, 2007, contact http://www.bna.com/products/health/mrlr.htm or http://www.hhlaw.com/rjk/enney/ to obtain a copy</p>	
1:55	00:20	6. What are the special reporting concerns of	<ul style="list-style-type: none"> • Complex compensation plans • Supplemental payments 	<p>Guidelines for Inclusion of Clinical Practice Compensation in Institutional Base Salary</p>	

		Academic Medical Centers?	<ul style="list-style-type: none"> • VA appointments • Medicare/Medicaid reporting • Productivity measures for clinical professionals • Other measures of effort (clinical billing, attending schedules) • NIH Career Development Awards • Effort devoted to clinical trials 	<p>Charged to NIH Grants and Contracts http://grants1.nih.gov/grants/guide/notice-files/NOT-OD-05-061.html</p> <p>University of Pennsylvania Sponsored Project Handbook - Effort Reporting http://www.upenn.edu/researchservices/manual/sponsoredprojectshandbook.html#10</p> <p>CMS 2313 (2E) Time Studies for the Purposes of Medicare Reimbursement http://www.ncura.edu/conferences/supplements.htm</p> <p>Faculty Practice Solutions Center (productivity measures established for clinical professionals) https://www.facultypractice.org</p> <p>Productivity Summary Using FPSC Data http://www.ncura.edu/conferences/supplements.htm</p> <p>K Kiosk – Information about NIH Career Development Training Awards http://grants1.nih.gov/training/careerdevelopmentawards.htm</p>	
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2:15	00:15	7. Effort Reporting Challenges For The Departmental Administrator	<ul style="list-style-type: none"> • Working effectively with central administration. Finding who is authorized to make these decisions at your institution and who to contact for guidance and support • Where to find training. • PI and DRA role and responsibility in effort reporting • How to get effort change information 	<p>Vanderbilt University Effort Reporting FAQs http://www.vanderbilt.edu/ocga/vupolicies/effortreporting/effortreportingFAQs.doc</p> <p>Vanderbilt University Instructions for Taking the On-line Effort Reporting and Certification Training: http://www.vanderbilt.edu/ocga/vupolicies/effortreporting/instructioneffort.htm</p>	

			<p>from the PI in a timely way and the limitations of cost transfers</p> <ul style="list-style-type: none"> • Understanding what 100% effort for faculty and research staff means and how to report it. • What to do if you become aware of inaccuracy in reporting? 	<p>Vanderbilt University Effort Reporting Roles and Responsibilities http://www.vanderbilt.edu/ocga/vupolicies/effortreporting/effortreporting.htm#academic</p>	
2:30	00:10	<p>Break NCURA Upcoming Events</p>			
2:40	00:05	Welcome Back	Kathleen Larmett		
2:45	00:25	8. What Are The Concerns of Faculty Members Regarding Effort Reporting?	<ul style="list-style-type: none"> • Definition of “Institutional Base Salary” • Concept of “total effort” • Reconciliation of proposed effort with actual effort • Effort of postdocs, grad students, and staff • How can research administrators communicate the issues and concerns to our faculty? 	<p>Stewardship and Compliance for Stanford PI’s – Proposing, Charging and Reporting Faculty Effort http://www.stanford.edu/dpt/DoR/PIship/effort_list.html</p> <p>University of Rochester - Proposing and Tracking Committed Effort http://www.rochester.edu/ORPA/resource/page12.html</p>	
3:10	00:15	9. Summary and Conclusions			
3:25	00:05	Broadcast wrap up	Kathleen Larmett		
3:30	3:30:00	End			