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## Research EFFORT REPORTING Guidance

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### I. Purpose

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) requires that awardees maintain records that are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. This Research Effort Reporting Guidance assures that funds are properly expended for the salaries and wages of those individuals working on Sponsored Projects.

### II. Scope

This guidance applies to Covered Individuals (defined below), supervisors of Covered Individuals, and Office of Sponsored Projects staff involved in effort expensing for Federal Awards.

### III. Definitions

- A. Covered Individuals – are Principal Investigators/Project Directors for Federal Awards, other employees identified as Key Persons on Federal Awards, and other Ochsner employees whose salaries or wages are charged to, or used to fulfill a cost share requirement for, a Federal Award.
- B. Effort – is the proportion of time spent on a Sponsored Project, usually expressed as a percentage of an individual's Total Compensated Work. Under most conditions, effort does not include time devoted to preparing grant applications; time spent at conferences or workshops other than that required for the reasonable conduct or dissemination of the Sponsored Project; advising residents or students on activities not directly related to the reasonable conduct or dissemination of the Sponsored Project; clinical care except patient care for an IRB-approved Sponsored Project; administration such as service a Section Head or member of the IRB; fundraising; or lobbying.
- C. Federal Award – means (1) a grant, cooperative agreement, other agreement for assistance covered under 2 CFR 200.40, reimbursement-based contract awarded under the Federal Acquisition Regulations, or subaward that is issued to Ochsner and managed by the Division of Research; and is funded by a Federal entity or otherwise subjects awardees to Federal grant regulations regarding employee compensation; or, for the purposes of this policy, (2) a cost share account associated with such an award or subaward.
- D. Institutional Base Salary (IBS) – is the regular salary an employee receives for his or her appointment. The IBS does not include supplemental or bonus pay.



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- E. Key Person – A person who contributes in a substantive, meaningful way to the scientific development or execution of a Sponsored Project and is specified as such in the Federal Award notice.
- F. Principal Investigator/Project Director – is Ochsner employee or agent who is the primary individual responsible for the preparation, conduct, and administration of a Federal Award.
- G. Sponsored Project – an activity supported by a Federal Award.
- H. Total Compensated Work – means all professional activities for which an employee is compensated by his or her Institutional Base Salary. The definition includes such activities performed at home or conducted outside of normal work hours.

#### IV. Statements

Ochsner will comply with all Federal requirements for charging personnel costs to Federal Awards. To facilitate compliance, Ochsner will implement the following procedures.

#### Procedures/Standards and Roles & Responsibilities

- A. Obligations of Covered Individuals to Report Efforts and Absences
  1. Covered Individuals or their supervisors are required to complete timely effort reports as requested by the Office of Sponsored Programs. Generally, the Office of Sponsored Programs will directly contact Key Persons and other Covered Individuals to complete their effort reports. A Research Manager, Research Director, and other Supervisor with direct knowledge of a Covered Individual's activities may be asked to submit reports on his or her behalf. In this case, the Covered Individual is not required to complete a report.
  3. The Principal Investigator/Project Director of a Sponsored Project should notify the Office of Sponsored Programs in a timely manner if his or her effort, or that of any other Covered Individual contributing to the project, deviates or is expected to deviate by 5% or more from that currently budgeted. This responsibility includes informing the Office of Sponsored Programs of staffing changes. Notifications should be emailed to [researchfinance@ochsner.org](mailto:researchfinance@ochsner.org).
  4. The Principal Investigator/Project Director is required to devote a positive, non-zero effort to the project, regardless of whether salary is budgeted.
  5. Principal Investigators and other individuals identified as key for a Federal Award must inform the [Grants Manager](#) in a timely manner if he or she plans to be absent from the project for more than 90 consecutive days, or if he or she expects to



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reduce their annual effort by an amount equal to or exceeding 25% of that approved by the sponsor.

6. Covered Individuals are required to adhere to all applicable Ochsner policies, including those regarding outside employment.
  7. Covered Individuals and their supervisors are expected to participate in effort reporting training if requested by the Office of Sponsored Programs or Compliance or the Principal Investigator/Project Director.
- B. Obligations of Sponsored Program Staff
1. Budget grants and charge for personnel compensation based on Institutional Base Salaries.
  2. On at least a semiannual basis, distribute and collect effort reports from either Covered Individuals or supervisors who possess direct knowledge of the Covered Individuals' activities.
  3. Include effort reporting requirements consistent with those of the Federal Award in federal subawards issued to partner institutions.
- C. Administration of the Guidance; Records
1. The Office of Sponsored Programs is responsible for overseeing the implementation of this guidance and may develop additional procedures and complementary forms, as appropriate.
  2. Effort reporting records will be retained until of the following requirements are met.
    - a. Three years have passed since the final expenditure report is submitted to the sponsor.
    - b. All litigation, claims, or audits started before the aforementioned three-year period have been resolved and final action taken.
    - c. The expiration of any extension date specified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or the Pass-Through Entity.
    - d. The date of final resolution of any investigation, audit, or similar action involving the records.
  3. This guidance will be available on the Ochsner grants development website or by request.

For more information, please contact the Grants Manager at [grants@ochsner.org](mailto:grants@ochsner.org).