



CENTRAL
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Sponsored Programs Accounting: Effort Reporting and Extra Compensation

**27th NSPAA Annual Technical Assistance
Workshop**

Virginia Beach, VA

Wednesday, June 7, 2023

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Central State University

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Central State University

Academic Excellence



AGENDA

- **Background**
- **Effort Reporting**
- **Supplemental Compensation**
- **Summary**



Background



- Predominantly Undergraduate Institution
- Ensure Compliance
- Reduce Administrative Burden
- Heavy Teaching Load
- Incentivize Research and Scholarly Activities



Effort Reporting: What and Why?

- Method of **certifying** to sponsors that the effort spent on externally funded activities **reasonably reflects** the salary and wages or time **charged** to an award.



Effort Reporting: Who Reports?

- Every individual who devotes effort to sponsored activities, whether paid or unpaid.



Effort Reporting: What and Why?

- The **Uniform Guidance Subpart E §200.430**: Standards for documentation of personnel expenses.



Effort Reporting: What and Why?

- **Reasonable:** *What is your institution's degree of tolerance?*
- Conforms to established **written policies** of non-Federal entity
- Includes **both externally funded and institutional** activities

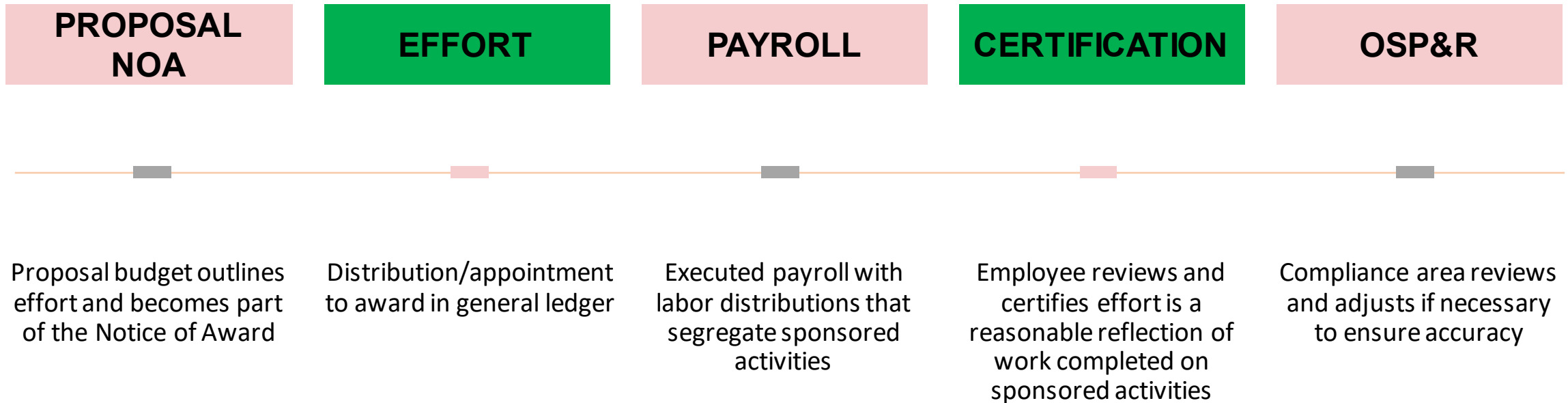


Effort Reporting: What and Why?

- **Official** records: Appointment documents/job descriptions
- Determined and supported by **internal controls** that provide assurance that the charges are **accurate, allowable, and properly allocated:**
Payroll systems/general ledger



Comprehensive Effort Reporting





Effort Reporting: How?

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QUARTERLY MONTHLY TIME AND EFFORT FORM ON EXTERNALLY FUNDED PROGRAMS
OCTOBER 2022 THROUGH DECEMBER 2022

NAME: Bobbie Bowling

CHECK ONLY ONE BELOW

Full Time: x Supplemental Status: _____ In-kind: _____
Part Time: _____ Overtime Status: _____ Cost Share: _____

Month	Fund Number	Position	Total Percentage of Effort
Oct-22	lgs138	Interim Associate Provost	25.00%
	lgs212	Interim Associate Provost	12.50%
	lgs212	Interim Associate Provost	12.50%
	0000	Interim Associate Provost	50.00%
			0.00%
	Total		100.00%
Nov-22	lgs138	Interim Associate Provost	25.00%
	lgs212	Interim Associate Provost	12.50%
	lgs212	Interim Associate Provost	12.50%
	0000	Interim Associate Provost	50.00%
			0.00%
	Total		100.00%
Dec-22	lgs138	Interim Associate Provost	25.00%
	lgs212	Interim Associate Provost	12.50%
	lgs212	Interim Associate Provost	12.50%
	0000	Interim Associate Provost	50.00%
			0.00%
	Total		100.00%

WORK PERFORMED

Training for LG both extension and research funds, closeout for Evans Allen LG. CAYUSE implementation for COI, SP, proposals, IRB. Multiple proposal submissions as well as post-award review of billings and collections, RFTs, budgets, 425s, sibrecipients, proposal contracts, etc.

Morakinyo Kuti

CINARUICR

Employee Signature: _____

I certify that this distribution of time and effort represents a reasonable estimate of the effort (time) expended by this employee during the period covered by this report.

Effort Reporting: How?



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Effort Reporting: Why?

- Salaries and wages: Largest direct cost under federal grants (66%).
- Fines, penalties, and repayment.
 - ✓ Northrop Grumman Corporation, \$27.45 million, 2018
 - ✓ Texas A&M Research Foundation, \$750,000, 2018
 - ✓ University of North Texas Health Science Center, \$13 million, 2018
 - ✓ Telehealth Holdings LLC, \$500,000, 2016
 - ✓ University of Florida, \$19.875 million, 2015



Supplemental Compensation

- Extra Service Pay normally represents overload compensation, subject to institutional compensation policies for services above and beyond Institutional Base Salary (IBS).



Institutional Base Salary

- Compensation for time and effort spent on research, teaching, service or other activities, as documented in a faculty's appointment letter.
 - ✓ Academic year for faculty
 - ✓ 12-month period for staff



Supplemental Compensation

Conditions

- Consistent written policies which apply uniformly to all employees, not just those working on Federal awards.
- Consistent written definition of work covered by IBS specific, work level, appointment letters, contract with job description, and other documentation.



Supplemental Compensation

Conditions

- Commensurate with the IBS rate of pay and the amount of additional work performed.
- Within the salary structure and pay ranges.
- Subject to the Standards of Documentation as described in Section 400.300.



Supplemental Compensation

- Effort clearly stated in proposal as supplemental compensation
- Usually limited to portion of effort
- Unavailable outside academic period



Supplemental Compensation

- Overtime for hourly employees is not supplemental.
- Overtime is allowable without prior approval if employees earn overtime on institutional funds.
- Overload teaching does not require approval.



October 11, 2017

Bruce Mertz
Team Leader, Team I
Awards Management Division

Dear Mr. Mertz,

Central State University requests approval from NIFA to pay supplemental salary to CSU faculty and staff from Capacity Building Grants (CBG). The applicable awards are listed below:

TITLE	PRINCIPAL INVESTIGATOR	AWARD NO.
A Potential for Building and Strengthening Capacity and Advancing the Quality of Teaching and Extension at CSU	Ibrahim Katampe	2015-38821-24362
Strengthening Agricultural Geospatial Education and Research at CSU	Xiaofang Wei	2017-38821-26419
Role of Water Quality in Sustainable Food Production on urban Landscapes	Krishnakumar Nedunuri	2017-38821-26411

CSU employees can earn supplemental pay from internal and external sources. This request is consistent with CSU's supplemental salary policy (617) as stated below.

Subject: STAFF SUPPLEMENTAL COMPENSATION FOR WORK WITHIN THE UNIVERSITY

The contract salary paid by the University to full-time, non-bargaining unit staff represents full payment for all job activities performed for the University. It is not unusual for staff to work in excess of the University's standard forty-hour work week, without receiving or having the expectation of receiving additional remuneration. However, staff may be requested to render services for other units of the University and/or to perform duties that are outside the scope of the individual's position. In such cases, the employee may be eligible to receive supplemental compensation if release time is not a feasible option.

Article 37 of the University's Agreement with faculty which states

Supplemental Compensation: Supplemental Compensation for grants and contracts during the academic year will be the amount provided by the Agency but in no case will it exceed 25%.

In all cases, employees must document that the additional work occurred above their regular duties through submission of a time and effort report describing when the work was performed. The time and effort forms are submitted on a monthly basis and supplemental pay may be denied if an employee does not fulfill the work requirement.

Thanks for your assistance in this matter.

Sincerely,

Morakinyo A.O. Kuti, CRA, CFRA
Director

**United States Department of Agriculture
National Institute of Food and Agriculture
AWARD FACE SHEET**

1. Award No. 2015-38821-24362	2. Amendment No. 2	3. Proposal Number 2018-00532	4. Period of Performance 09/01/2015 through 08/31/2018	5. Type of Instrument Grant		
6. Type of Action Revision	7. CFDA Number 10.216	8. FAIN 20153882124362	9. Method of Payment ASAP 38821243623882118000	10. CRIS Number 1007327		
11. Authority: 7 U.S.C. 3152, Sec.1417(b)(4) of P.L. 95-113, as amended, 1890 Capacity Building Grants						
12. Agency (Name and Address) Awards Management Division National Institute of Food and Agriculture/USDA Washington, DC 20250-2271			13. Awardee Organization Central State University Wilberforce, OH 45384-1004			
14. Program Point of Contact: Antonio McLaren Telephone: 202-720-5997 amclaren@nifa.usda.gov		Administrative Point of Contact: Selene J. Gates Telephone: 202 720-3512 sgates@nifa.usda.gov		15. Project Director/Performing Organization Ibrahim Katampe Central State University Wilberforce, OH 45384-1004		
16. Funding:			17. Funds Chargeable			
	<u>Federal</u>	<u>Non-Federal</u>	<u>FY - FDC</u>	<u>Amount</u>	<u>FY - FDC</u>	<u>Amount</u>
Previous Total	\$599,997.00	\$0.00	15-562-38821	\$0.00		
+ or -	\$0.00	\$0.00				
Total	\$599,997.00	\$0.00				
Grand Total	\$599,997.00					
18. Title of Proposal A Potential for Building and Strengthening Capacity and Advancing the Quality of Teaching and Extension at Central State University						
PROVISIONS						
<p>This Award incorporates the following:</p> <ol style="list-style-type: none"> The request contained in the letter dated 10/11/2017 has been reviewed by this office and the NIFA cognizant program official. NIFA approves the request as indicated below. Authorization to pay supplemental salary to CSU faculty based on established University policy. All other Provisions on the Award Face Sheet dated 9/17/2015 and any amendments thereto remain in effect. If you have any questions concerning this action, please contact the Administrative Point of Contact listed above. <p>Co-Project Director(s): Rajeev Swami (Central State University)</p>						
FOR THE UNITED STATES DEPARTMENT OF AGRICULTURE						
This award, subject to the provisions above, shall constitute an obligation of funds on behalf of the Government. Such obligation may be terminated without further cause unless the recipient commences the timely drawdown of funds; such drawdowns may not exceed one year from issuance date of the award.						
Typed Name Bruce Mertz Authorized Departmental Officer			Signature BMERTZ		Date 10/18/2017	



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SUMMARY

- Productive research administrative environment.
- Effort reporting required under federal guidelines.
- Represents a reasonable estimate of effort.
- Must be reviewed and adjusted as necessary to ensure accuracy.



SUMMARY

- Supplemental compensation rewards active faculty.
- Supplemental compensation mitigates PUI challenges.



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THANK YOU!

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