Statement on Effort Reporting from the 
Office of the Executive Vice President for Research

Effort reporting is not new – it has been required by federal regulations for over 20 years. This year the University has enhanced its effort reporting policies and procedures. These enhancements are considered “best practices” and have already been implemented at most of our peer institutions. They have developed in response to heightened government attention to effort reporting issues – attention that has resulted in significant fines levied against several peer institutions.

We are now in the midst of this Effort Reporting Initiative. The effort reporting training and certification must be completed by January 15, 2008.

We would like to address two general concerns often raised about this year’s effort reporting process.

First, some have expressed concern about whether the government expects the kind of exactitude that can be provided only if faculty keep detailed daily or weekly time sheets. That is NOT the case. The regulations themselves state that:

…it is recognized that, in an academic setting, teaching, research, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.

In other words, the effort certification requires you to make a reasonable estimate of how you spent your time over the past fiscal year. You are not expected to have kept records of your time or to do so in the future. You are expected only to look at the past year as a whole and use your best judgment to reasonably estimate how you spent your time.

Second, some have expressed concern that faculty are exposed to increased potential personal, individual liability relating to effort reporting. However, as has always been the case, individual liability becomes an issue in cases of deliberate falsification or fraud. Auditors typically are interested in institutional polices, procedures and controls. The much publicized multi-million dollar fines that have been imposed in cases pertaining to effort reporting have been levied against institutions because of systemic failures or shortcomings – cases against individuals have involved intentional attempts to mislead or deceive the government.

We look forward to meeting with the smaller group that Professor Duby is arranging to discuss effort reporting questions in greater detail. We have had many similar small-
group discussions with departments across the University and find them to be very productive. If you would like us to come to your department for either a general discussion or to provide on-site technical support, please have your administrators contact the Effort Reporting Team. You can also contact the Effort Reporting Team directly at effort-reporting@columbia.edu.

Finally, we urge you to complete the effort reporting training, certify your own effort and the effort of your researchers as soon as you can to ensure that we are able to support you.

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