

Semi-Annual Payroll Verification (Effort Reporting)

Marine Biological Laboratory
Office of Sponsored Programs



5.0 Definitions

Cost Center- A unique numerical identifier assigned to a grant award in the MBL financial system (Navision).

Certification – The assertion by a PI that the salaries charged to sponsored projects as direct charges or cost sharing reasonably reflect the effort expended and work performed during the period of work performed/reporting period.

Certification Period – PIs are provided a minimum of 30 calendar days to certify project staff effort.

Committed Effort – Amount or percentage of time an individual has communicated to the sponsor that he/she will work on a specific sponsored project over a specified period of time. Commitments are made in the award proposal and may be documented by the sponsor in award documents. Changes to reduce committed effort may require sponsor approval.

Cost Sharing – Any project costs that are not borne by the sponsor. Cost sharing of effort is the provision of PI and/or staff time and related fringe benefits that were committed and provided in support of a project but are paid for by other sources of funding. Cost-shared effort in excess of the commitment made in the proposal does not have to be identified or certified.

Effort Reporting – The mechanism used to provide assurance to federal or other external sponsors that salaries charged or cost shared to sponsored awards are reasonable in relation to the work performed. Effort reports are also referred to as “certifications” or “statements.”

Fiscal Period – This six-month period is not to be confused with MBL’s fiscal year. For the purposes of the Effort Reporting Policy, the MBL divides the fiscal year into two periods in which PIs must certify project effort. These two periods are: July 1 through December 31 and January 1 through June 30. The fiscal period may also be referred to as the reporting period.

Institutional Base Salary (IBS) – Annual compensation paid by the MBL for an employee’s appointment. IBS does not include payments from other organizations or income that individuals are permitted to earn outside of their MBL responsibilities, such as consulting. IBS must be used as the base salary on all grant proposals.

Key Personnel – (NIH definition) The program principal investigator and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they request salaries or compensation.

PI Effort – The proportion of time spent by a PI on any MBL activity expressed as a percentage of time. 100% effort is the total time spent on MBL work within the scope of their appointment regardless of how many or how few hours an individual worked in the reporting period. The total effort reported for a PI will always equal 100%, even if he/she is less than 1.0 FTE. Total fiscal period effort includes sponsored projects and non-sponsored activities that are funded by the MBL including work performed outside of normal work hours and work performed off-site.