

80.17 Effort Reporting

Approval Authority: Cabinet
Responsible Executive(s): CFO, Vice President for Finance and Treasurer
Provost and Vice President for Academic Affairs
Responsible Office(s): Office of Sponsored Accounting and Cost Analysis
Effective Date: March 20, 2018

I. Purpose of this Policy

The University receives funding from federal, state and other sponsors in support of research, instruction and other activities awarded through grants, contracts and cooperative agreements (“Sponsored Projects”). In order to comply with federal regulations, the University must assure sponsors that the remuneration charged on a Sponsored Project and the commitments made by the University to share the cost of research under a Sponsored Project are justified based on the amount of time researchers and staff spend on the activities relating to a Sponsored Project.

II. Definitions

Effort: The amount of time spent on a particular activity, including the time spent working on a Sponsored Project to which salary is directly charged or contributed. Individual effort is expressed as a percentage of the total amount of time devoted to work-related activities for which the University compensates an individual, including instruction, research and administrative work.

Effort Certification: The process by which a Principal Investigator (“PI”) confirms that the Effort expended and charged to a Sponsored Project reflects the actual Effort of the individuals who work on a Sponsored Project.

III. Policy

Consistent with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR 200 (“Uniform Guidance”), Effort of faculty and staff expended on a Sponsored Project must be charged to the corresponding Sponsored Project in a manner which accurately reflects the Effort actually expended. The PI must certify all Effort charged to a Sponsored Project for which such PI is responsible.

Effort Certification must comply with the following:

- A. Employee Effort reports must reasonably reflect the percentage distribution of Effort expended by the University's faculty and staff involved in a Sponsored Project. The report must account for 100% of an employee's actual overall Effort for the given time period, including time not spent on the Sponsored Project.
- B. The Office of Sponsored Accounting and Cost Analysis ("OSA") oversees the Effort reporting process and approves all final Effort certification forms. Effort Certification takes place three times annually, after each semester including the summer term.
- C. Effort and related personnel costs charged to Sponsored Projects are required to be certified by the PI within thirty (30) days of the distribution of the Effort Certification forms to the PI by OSA.
- D. The Effort Certification form verifies that personnel costs charged to a Sponsored Project have been approved by the PI and that the personnel costs represent the actual Effort expended by each individual whose Effort is charged to the account.
- E. The Uniform Guidance recognizes that teaching, research, service and administration are often inextricably intermingled in an academic setting. Therefore, knowing and certifying Effort with precision may not be feasible. In recognition of this, the University has determined that a difference of up to 5% between the actual Effort expended and the Effort certified on each account is reasonable.
- F. Adherence to this Policy is required for all Effort related to federally Sponsored Projects as well as any non-federal Sponsored Projects for which the non-federal sponsor requires Effort Certification.