Sponsored Programs - Effort Reporting Policy

Policy Statement

Effort reporting is the process by which the University determines and documents the effort expended on sponsored projects during each reporting period. The University maintains an effort reporting system and obtains signed effort reports from employees in compliance with applicable federal regulations. Employees who are compensated in whole or in part by sponsored projects and/or whose compensation is cost-shared in connection with a sponsored project must confirm their effort allocation twice a year to provide reasonable assurance of its accuracy.

Reason for Policy

Federal government regulations require that institutions receiving federal funds for sponsored projects maintain an effort reporting process that complies with the requirements set forth in OMB Uniform Guidance 2 CFR §200 and OMB Circular A-21, Cost Principles for Educational Institutions for funding effective before December 26, 2014, collectively referred to as Federal Guidance. This policy establishes the University’s standards for obtaining required effort reports for employees who are compensated in whole or in part by sponsored projects or whose compensation is cost-shared on a sponsored project and must be based on records that accurately reflect the work performed.

Who is Governed by this Policy

Faculty

Policy

Federal and University Requirements

The University receives federal funding for sponsored projects and is required to comply with OMB Uniform Guidance 2 CFR §200 and OMB Circular A-21, Cost Principles for Educational Institutions for funding effective before December 26, 2014), collectively referred to as Federal Guidance. The Federal Guidance addresses 'Standards for
Documentation of Personal Expenses’ by requiring that the University have a system of internal control which provides reasonable assurance that charges are accurate, allowable and properly allocated.

The University encourages faculty to prospectively plan their anticipated levels of effort via the “Faculty Load Report”. Charges are made at the end of the academic year based on the final faculty load report reflecting the effort reporting process for the fall and spring semesters.

To fulfill federal requirements, the University requires that effort reports be completed by employees who are compensated in whole or in part by sponsored projects or whose compensation is cost-shared on a sponsored project. These reports are used to confirm the percentages of Total University Effort allocable to sponsored projects and to non-sponsored activities. Principal Investigators (PIs) are also responsible for ongoing monitoring of the level of effort expended by others on all sponsored projects under their purview.

Explanation of the Effort Reporting Process

The effort reports must account for 100% of an employee’s Total University Effort. Total University Effort includes research, teaching, administration, clinical activity and any other activity for which an individual receives compensation of salary, wages, supplementary salaries and overloads (but not bonuses) from the University. Activity that is not included in Total University Effort, such as outside consulting, is not included in the University’s effort reporting process. Activity within Total University Effort must be reasonable, allowable and allocable in order to be properly charged and verified to a sponsored project.

Effort on sponsored projects is expressed as a percentage distribution of Total University Effort. The University "Faculty Load Report" is used to account for the PI's and CO-PI's effort during the academic year. We apply the "Collective Bargaining Agreement" Section 2.h "Voluntary Workload Reduction" of "Article XIV". Each 3 credits reduction in load "release-time" is 10% of the academic salary.

Frequency of Reports

The University has two faculty load reporting periods: September 1st through December 30th (Fall Semester) and January 31st through May 31st (Spring Semester). At the end of each academic year, salary charges are calculated based on percentage of effort for each sponsored project. This process forms the basis for the effort reports.

Signing the Faculty Load Report

Each faculty load report must be confirmed and checked by the PI, the department chair, department dean and the provost to attest that the distribution of activity represents a reasonable estimate of the work performed by the employee during each academic semester.

Effort Commitments

PIs, Co-PIs, and other sponsored project staff identified as Key Personnel are required by many external sponsors to fulfill their committed effort obligations, sometimes with a
permissible degree of variance (e.g., federal sponsors generally permit variance so long as it is less than 25% between the committed effort and actual effort devoted before prior approval is required from the sponsor).

It is the responsibility of the PIs, Co-PIs, and Key Personnel to evaluate their ability to manage their effort commitments and to promptly notify the Office of Research and Sponsored Programs if a reduction in effort or change in PI, Co-PI or Key Personnel needs to be communicated to the sponsor to obtain approval or other guidance.

**Definitions**

Principal Investigator (PI)  
Principal Investigator is the primary individual responsible for the preparation, conduct, and administration of a research grant, cooperative agreement, training or public service project, contract, or other sponsored project in compliance with applicable laws and regulations and institutional policy governing the conduct of sponsored research. The PI can be a faculty, staff or student.

Key Personnel  
The PI, Co-PI, Faculty and other individuals who contribute to the scientific development or execution of a sponsored project in a substantive, measurable way, whether or not they receive salaries or compensation under the award. Typically these individuals have doctoral or other professional degrees, although individuals at the masters or baccalaureate level may be considered senior/Key Personnel if their involvement meets this definition. "Zero percent" effort or "as needed" is not an acceptable level of involvement for senior/Key Personnel.

Total University Effort  
The effort that an employee devotes in the aggregate to the professional activities for which he or she receives compensation from the University, whether full-time or part-time, and regardless of the number of hours the person is expected to work based on his or her full-time and/or part-time appointment. Faculty members with multiple appointments consider their combined responsibilities to arrive at their Total University Effort.

**Procedures**
This policy does not have procedures associated with it at this time. Upon periodic policy review this area will be evaluated to determine if additional information is needed to supplement the policy.

## Forms

This policy does not have forms associated with it at this time. Upon periodic policy review this area will be evaluated to determine if additional information is needed to supplement the policy.

## Related Information

There are times where the University will function as a sub-recipient of awards and will follow the same procedures for award management, effort reporting and record retention.

## Policy Owner

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## Document History

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Who Approved This Policy

Michael J. McLeod, Assistant Vice President & Budget Director

Tags

Research, Faculty, Staff, student