DIRECTIONS FOR COMPLETING EFFORT REPORTS

Receiving Reports

Effort Reports will be generated on a semester basis for all employees with time directly charged to sponsored projects and/or cost shared time. Since effort reports incorporate cost shared time, they will be generated after cost share has been reported for that time period. A report will be generated for each employee and sent to the employee's department via e-mail in a .pdf format for verification and certification. The department will need to print out a paper copy of each report.

Report Content

The reports are separated into two sections, Non-Sponsored Activities and Sponsored Activities. Percentages calculated for the report are a summation for the reporting period, individual pay periods are not itemized.

Verifying Reports

To verify an effort report, the percentages in the % Salary Effort, % Cost Shared Effort and Totals columns should be reviewed. The percentages in the total column should represent a reasonable estimate of the actual work performed by the employee during the period covered by the report. A variation in pay versus effort of up to 5% is acceptable.

For example: A report indicates an employee worked 75% on instructional activities and 25% on a grant. The actual time the employee worked on instructional activities was 70% and 30% was spent on the grant. The difference is 5%, which is acceptable and an adjustment is not needed. If however, the employee worked 50% on instructional activities and 50% on a grant, an effort adjustment is needed and related payroll or cost share corrections must be initiated.

When reviewing the percentages, please do not include any Voluntary Uncommitted cost share. Voluntary Uncommitted cost share is faculty-donated time above that agreed to as part of an award.

An employee's total percent can never be greater than 100% or less than 100%, regardless of the number of hours or FTE's worked during a semester.

Effort Adjustments

If the percentages on the report do not provide a reasonable estimate of the actual work performed by the employee, the effort percentages need adjusted. To adjust the effort percentage, write in the Effort Adjustment column the appropriate adjustment needed for the affected projects or activities and correct the total percentage(s) as appropriate.

The department will also need to initiate the appropriate payroll transfer or cost share reporting adjustment that will need to occur to correlate with the adjustment indicated on the report. After the salary and/or cost share adjustments have been made, a revised effort report will be initiated and sent to the department for certification.

Salary Transfers and Cost Share Corrections

When salary transfers and/or cost share corrections affect a previously certified effort report, a revised effort report will be generated and sent to the department for re-certification.

Certifying Reports

Each report should be signed by the employee, principal investigator, or responsible official(s). Personnel Specialists, Accountants and other Administrative Officers are not considered responsible for employee's time and therefore, their signatures are not acceptable. Federal auditors have also indicated that stamped or initialed signatures are not acceptable.

Submitting Reports

Reports should be returned to Sponsored Programs Accounting by the due date at the bottom of the report.