
Sponsored Programs Effort Reporting Policy

Purpose:

This policy is to discuss the federal guidelines associated with and the importance of effort reporting for all individuals actually compensated on federally funded and federal flow through sponsored projects.

Definitions:

Effort - is defined as the total scope of responsibilities, regardless of the actual number of hours worked.

Compensated Effort – represents actual payroll charges expressed as a percentage of effort during the specified time period.

Committed Cost Sharing – the portion of the project costs that is contributed by the recipient and required by the sponsor.

Uncommitted/Voluntary Effort – effort which is over and above what is committed and budgeted for in a sponsored agreement, Voluntary or uncommitted effort does not require documentation and is not included in the effort report.

Additional Employment – time worked above and beyond an exempt employee’s primary assignment where the work is of a substantially different nature from the employee’s primary assignment. Additional employment is allowed up to a maximum of 125% of time for all campus activities paid through any campus entity, including work performed on sponsored programs.

Sponsored Project/Program – refers to projects sponsored in whole or part by external sources for which the sponsor expects performance, deliverable or outcomes.

Effort Reporting - a method of documenting the proportion of work time devoted to professional activities as a percentage of total professional activity. The Effort Report is the means by which an individual documents the proportion of time allocated to each of the activities with which he or she is involved. This becomes the official verification that the salaries charged to sponsored projects are consistent with the reported effort. It is important to note that effort is not calculated on a 40-hour work week. If an individual normally works 50 hours in a week, 40 hours represents 80% effort. Total professional activity is not measured in a specific or defined number of hours.

Total Effort- The effort percentages on the Effort Report must total exactly 100%. The total amount of effort expended to accomplish the professional activities of faculty, staff, and students regardless of the actual number of hours expended on those activities will add up to 100%. This normally includes all effort expended on sponsored research, administration, teaching, etc. The number of hours implicit in an individual’s 100% effort must be reasonable and supportable to department, college, university and external reviewers, if requested.

Policy:

The Effort Reporting System (ERS) was developed in response to the Office of Management and Budget (OMB) Uniform Guidance, which addresses “principles for determining cost applicable to grants and contract, and other agreement with educational institutions.

As a recipient of federal funds, the University requires certification of effort to provide a reasonable basis for distributing salary charges among direct activities. Other government and private sponsors provide significant funding to the University, and the effort reporting system assures these sponsors that salaries and wages are properly expended and consistent with the effort devoted to the projects they have sponsored.

CSU Fullerton Office of Sponsored Programs (OSP) requires effort reporting for each individual who devotes effort to sponsored activities, whether this effort is paid or unpaid. Each individual who works on sponsored projects must verify that the time they have reported and charged to these sponsored projects is accurate. Faculty members must report as a percentage of the overall faculty effort, which encompasses all of the activities assigned to the position. Activities to be used as the base for calculating percentages of effort should include all research, teaching, administration, and any other activity that has been established as being within the scope of responsibility.

Effort Reports are to be completed three times a year for faculty and university staff. For employees paid solely through ASC, timecards serve as the effort report. ASC Exempt Staff submit a monthly certification form.

. Material inaccuracies in Effort Reports can result in the misallocation of costs to sponsored projects. An improper allocation of costs reported by internal, external or federal auditors may result in substantial restrictions in ongoing research activities and can affect the University and the individual researcher both financially and publicly.

Process:

Effort reports for Faculty and University Staff are compiled and distributed by the Compliance Officer and certified as follows:

- Fall Semester (includes winter intersession)
- Spring Semester (includes spring break)
- Summer

The effort report includes all effort - state position appointments, reimbursed time, additional employment and committed cost share. Effort Reports are based on actual time worked. For exempt employees paid solely through ASC the monthly exempt staff certification form serves as the effort report.

- The OSP Compliance Officer (CO) will compile and enter reimbursed time, cost share and additional employment data into the ERS system and create a report for review.
- Approximately 8 weeks after the end of the academic term the CO will distribute the effort report form to each employee via e-mail.
- The employee reviews the effort report and notifies the Compliance Officer of any omissions or discrepancies within 30 days of receipt of report; the deadline date will be stated in the instructions accompanying the report. Any changes should be noted on the effort report and include a justification and reason for the adjustment. If changes are made the CO will review and make corresponding adjustment and send an updated effort report to employee for review.
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Oversight and Responsibilities:

- OSP is responsible for gathering data on employee effort, producing and distributing the effort reports for Faculty and University staff, monitoring completion of the forms, comparing data against budgeted commitments and maintaining the effort reports.
- ASC Exempt Staff are responsible for compiling and submitting their monthly effort reports to the Special Project Coordinator in OSP. ASC Exempt Staff are required to sign and certify their effort reports.
- Each individual receiving an effort report is responsible for reviewing it for accuracy.
- The PI is responsible for notifying the Compliance Officer of any corrections.
- The Office of VPAA Operations will provide a periodic updated download of faculty and lecturer appointments and salary information which will be uploaded to the OSP Effort Reporting System.
- The Office of VPAA Operations is responsible for monitoring faculty/staff additional employment.

End of policy

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