

Effort Reporting Basics

Prepared by
The Office of Research & Sponsored Projects
University of West Georgia

Effort Reporting Basics

- **What is Effort?**
 - Portion of time spent on a particular activity, expressed as a percentage of the individual's total activity for UWG.
 - Total effort must equal 100%, no matter how many hours were worked.
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Effort Reporting Basics

- **What is Effort Reporting?**
 - Mechanism used to confirm that salaries and wages charged to a sponsored agreement are reasonable in relation to actual work performed.
 - Certification of an effort report must reasonably reflect the activity for which the employee is compensated by the institution.
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Effort Reporting Basics

- **What is Effort Reporting?**
 - Effort reporting tracks the reasonable approximation of actual activity on projects and does not simply mimic budget amounts.
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Effort Reporting Basics

- **Why is Effort Reporting Important?**
 - Required by federal regulation, as well as USG and UWG policy for all individuals working on funded sponsored projects.
 - The BOR also directs that each entity that managing sponsored agreements have in procedures in place to ensure compliance with Effort Reporting.
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Effort Reporting Basics

- **Why is Effort Reporting Important?**
 - As a state institution we are obligated to exercise good stewardship of funds.
 - Effort is part of that stewardship
 - Personnel costs are the majority of research costs
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Effort Reporting Basics

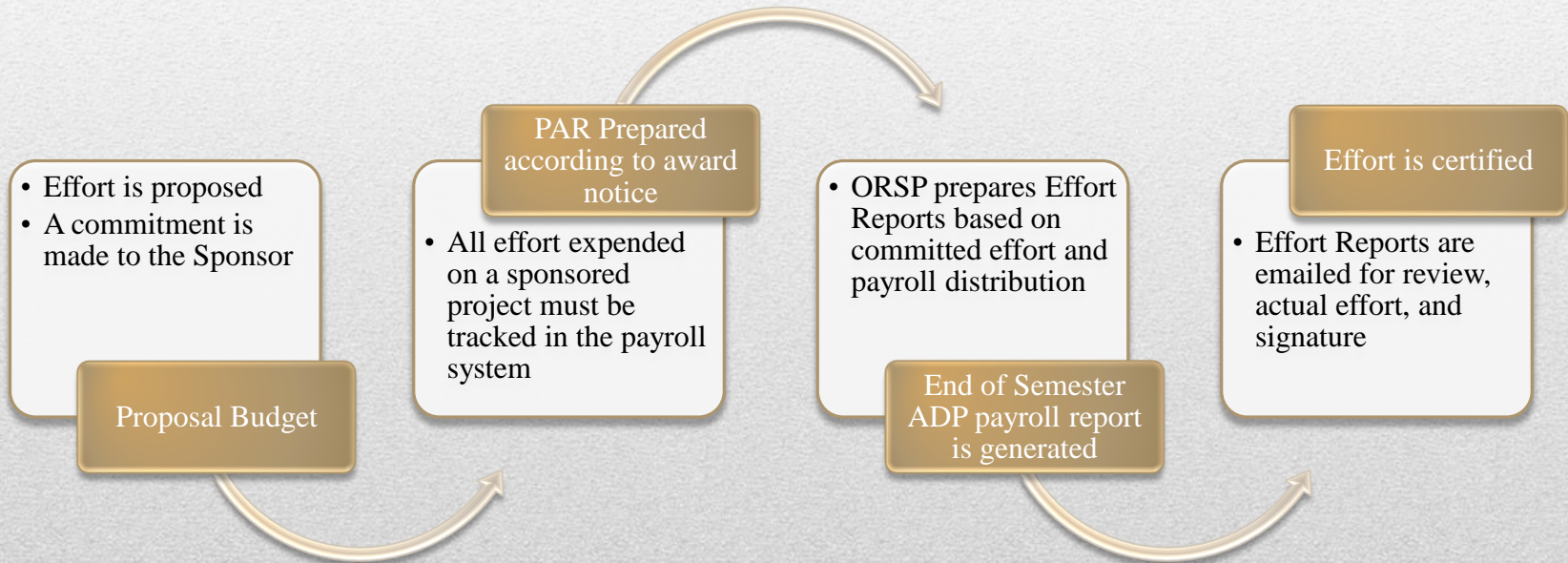
- **Why is Effort Reporting Important?**
 - Sponsored programs (grants, contracts, cooperative agreements) are the most restricted funds on campus because they are subject to federal law, state law, University policies, USG policies, and sponsor regulations.
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Effort Reporting Basics

- **Why is Effort Reporting Important?**
 - UWG is subject to procedural audits, which include a thorough examination to ensure all applicable policies and procedures regarding effort reporting are being followed.
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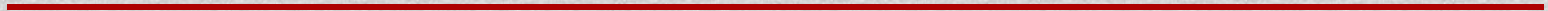
Effort Reporting Basics

- How is Effort Calculated?



Effort Reporting Basics

- **How is Effort Calculated?**
- Time and Effort written in a proposal becomes a commitment once the proposal is funded by the sponsor.

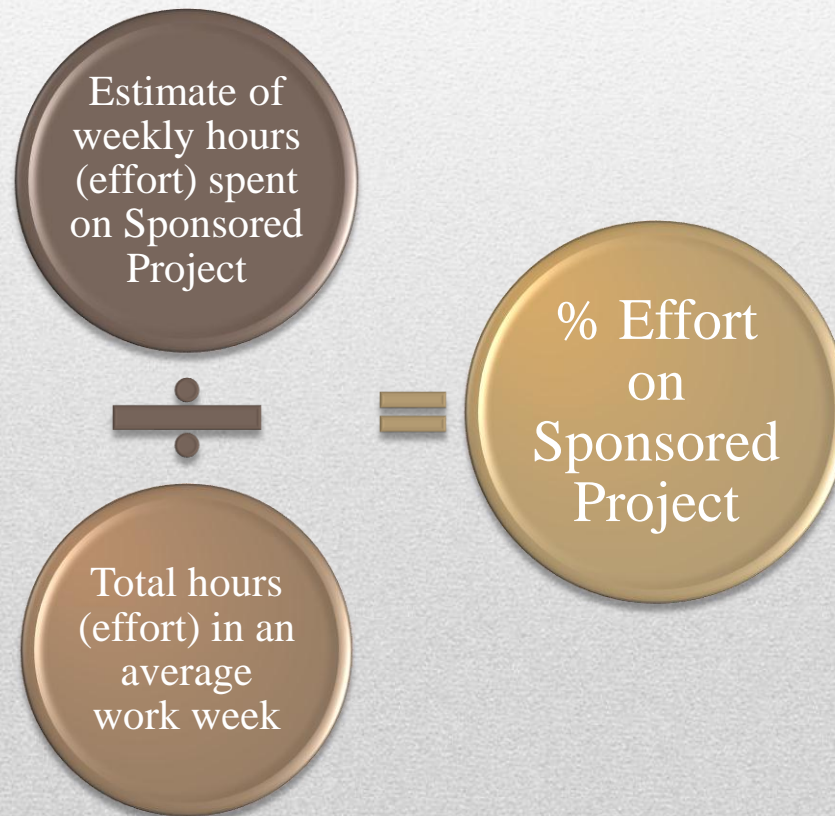


Effort Reporting Basics

- **How is Effort Calculated?**
 - Effort is **NOT** based on a 40 hour work week.
 - If you work 60 hours a week, 30 hours represents **50%** effort.
 - If you work 40 hours a week, 30 hours represents **75%** effort.
 - If a student works 20 hours a week, 20 hours represents **100%** effort.
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Effort Reporting Basics

- **How is Effort Calculated?**
- A quick way to think about it:



We need a reasonable estimate of effort. We don't expect you to calculate or track your hours worked.

Effort Reporting Basics

- **Activities not included in 100% effort:**
 - For example, consulting for pay through a non-University consulting agreement
 - If you have any questions about whether an activity is or is not part of the 100%, check with the Office of Research and Sponsored Operations
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Effort Reporting Basics

- Can total Effort be less than or greater than 100%? **NO.**
 - The effort percentages on the Effort Report must total 100%.
 - All UWG compensated effort (all base salary) must be accounted for (including teaching and research time and effort).
 - Regardless of the total number of hours worked in a week, 10 or 60, the total effort is still 100%
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Effort Reporting Basics

- **Pay sources should reasonably reflect activity.**
 - OMB Circular A21 J10b(1)(c)
 - “In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled.”
 - “A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.”
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Effort Reporting Basics

- **Effort Reporting at UWG:**
 - The University of West Georgia uses after-the-fact certification.
 - The ORSP office will send effort reports to the PI for each individual paid from that grant at the end of each AY semester and at the end of summer.
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Effort Reporting Basics



Time & Effort Report

The individual should, using reasonable means, estimate the percent of their overall effort spent on the federal project. They then write the % in this column.

Once the individual has input their effort on the project and signed the form, the project PI should initial that they agree with the individual effort and return the form to ORSP.

Name: John Doe

Department: Any Department

Reporting Period: Spring 2015

Sponsored Effort							
Grant number	Grant/Project Title	Funding Agency	Committed Effort %	Actual Effort %	Type of Effort	% Salary this period	PI Confirmation (initials)
1999_54	Big Federal Grant	NSF	12.5%		Direct Charge	12.5%	
					Choose an item.		
					Choose an item.		
University Effort							
Department Number	Activity (Instruction, administrative activities, service activities)		% Effort			% Salary this period	
1013113	General University Effort		87.5%			87.5%	
Totals:			100%			100%	

Effort cannot be more than 100%. If "actual" project effort goes up or down, the university effort must be adjusted accordingly.

I certify that I have used a reasonable means of verification and that the effort percentages are a reasonable estimate of activity performed, allocable to the respective projects and activities as shown for this reporting period. Effort expended in this reporting period meets programmatic objectives for the funded project.

Employee Signature

Date

In case the employee is unable to sign the Effort Report a person having direct knowledge of the work, confirming that the record of activities allocable as direct costs of each sponsored agreement is appropriate.

If the individual who was paid is not available at the time of certification, an alternate can confirm the effort expended and certify. This person would most likely be the PI or budget contact for the grant.

Alternate Certification Signature

Printed Name & Title

Date

Effort Reporting Basics

- **Effort Reporting at UWG:**
 - Individual enters “Actual” effort for the semester, signs the form, and forwards to PI.
 - The PI initials that the effort stated on the form is correct and returns the form to the ORSP.
 - Forms will be returned to ORSP and filed for the requisite amount of time.
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Effort Reporting Basics

- **Effort Reporting at UWG:**
 - What if the effort is not correct?
or
 - What if effort was expended, but was not compensated?
 - Contact the ORSP office. There are different kinds of effort and we will document the disparity and reissue a corrected report.
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Effort Reporting Basics

- **Effort Reporting at UWG:**
 - What records may be used to determine effort?
 - clinical time reports and schedules
 - teaching schedules
 - outside activity forms
 - “other support” forms
 - leave reports
 - calendars
 - correspondence
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Effort Reporting Basics

- **Effort Reporting at UWG:**

- What if I reduce my effort?

A **significant change in work activity** is:

- A 25 percent (or greater) reduction in the level of committed effort
 - An absence from the project of three months or more
 - A withdrawal from the project
- Contact ORSP before you make significant change in work activity.
 - **Example,** your committed effort is 40%, and you want to reduce it to 30%. The drop is 25 percent of your original effort commitment, so it requires prior written approval from the sponsor.
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Effort Reporting Basics

- **Effort Reporting at UWG:**
 - Can an individual expend effort throughout the Fall and Spring Semesters and be compensated in the Summer?
 - **No.** The work must be paid when it occurs.
 - Effort would look like this...
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Spring-The university is paying for your effort on the grant.



Time & Effort Report

Name: Professor X Department: _____ Reporting Period: Spring Semester

Grant number	Grant/Project Title	Funding Agency	% Effort	Type of Effort	% Salary this period
12345_54	Important Research	State sponsor	10%	Cost Share	0%
				Choose an item.	
				Choose an item.	
Non-Grant Activities					
Department Number	Activity (Instruction, administrative activities, service activities)	% Effort		% Salary this period	
1011234	University activity	90%		100%	
Totals:		100%		100%	

I certify that I have used a reasonable means of verification and that the effort percentages shown above for the stated period are a reasonable estimate of activity performed, allocable to the respective projects and activities as shown.

Employee Signature

Date

Initials of Grant PI

In case the employee is unable to sign the Effort Report a person having direct knowledge of the work, confirming that the record of activities allocable as direct costs of each sponsored agreement is appropriate.

Alternate Certification Signature

Printed Name & Title

Date

Summer - Now have no effort on the grant, but you are being paid. What happens if we are audited? Money would have to be returned to the sponsor.

Name: Professor X Department: _____ Reporting Period: Summer Semester

Grant number	Grant/Project Title	Funding Agency	% Effort	Type of Effort	% Salary this period
12345_54	Important Research	State sponsor	0%	Direct Charge	10%
				Choose an item.	
				Choose an item.	
Non-Grant Activities					
Department Number	Activity (Instruction, administrative activities, service activities)		% Effort		% Salary this period
1011234	University activity		100%		90%
Totals:			100%		100%

I certify that I have used a reasonable means of verification and that the effort percentages shown above for the stated period are a reasonable estimate of activity performed, allocable to the respective projects and activities as shown.

Employee Signature

Date

Initials of Grant PI

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Alternate Certification Signature

Printed Name & Title

Date

Effort Reporting Basics

- Questions?



Effort Reporting Basics

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