

Overview and FAQs

Who has to complete this effort report?

Any individual who is compensated by or has agreed to contribute in-kind time to a federally or state-sponsored project must complete an effort report.

Is the effort report required?

Yes. SPU's Effort Reporting System complies with the requirements of 2 CFR 200.430 (i) within the Uniform Guidance as a system of internal control that provides reasonable assurance that charges are accurate, allowable, and properly allocated. All Universities receiving grants, cooperative agreements, or contracts from the federal or state government must document personnel expenses.

What is 100% effort?

The amount of effort is required to total to 100%. Whether an employee works 20 hours or 40 hours or 50 hours a week does not change the fact that total effort equals 100%. Overload is not included in these calculations.

How do faculty calculate the percentages during the fall or spring semester?

For the purpose of this report, each course equals 25% effort. Thus, any activity that results in a course release equals 25% effort in that semester.

How do faculty calculate the percentages during the summer?

If you are a faculty member who receives a stipend from a single grant over the summer, it is 100% effort. If you are a faculty member who receives stipends from two (or more) grants, calculate the effort levels as a percentage of total grant stipends received. Note that summer classes are not included in these calculations.

What are the reporting periods?

There are three reporting periods per year, which roughly align with the fall semester, spring semester, and summer. The dates are January 1 to May 31, June 1 to August 31, and September 1 to December 31.

What is an "in-kind contribution"?

An *in-kind contribution* is a non-monetary cost sharing. For example, an administrator may spend 20% of their working hours completing tasks related to their Program Director (PD)/Principal Investigator (PI) role on a grant.

If the university is institutionalizing the cost of a position, should the employee use the percent of the salary that the grant is sponsoring?

No. You should report the percentage of your time that you spend doing grant activities. For example, if 100% of your time is spent doing grant activities, you should report 100% even if the university and the grant split the cost of your salary.

Staff & Administrator Examples

Example effort report for a staff member who is employed by a grant and has no other role on campus.

Position/Activity	Percent of Effort
Administrative Assistant of grant XYZ	100%
The total percent effort must equal 100%	

Example effort report for an administrator with in-kind contributions on a grant

Position/Activity	Percent of Effort
Provost	75%
PI/PD of grant XYZ	25%
The total percent effort must equal 100%	

Faculty Examples

Example effort report for an associate professor, who has two course releases: one for being a Principal Investigator or Program Director (PI/PD) of a grant and one for being the chair of a department.

Position/Activity	Percent of Effort
Associate Professor	50%
PI/PD of grant XYZ	25%
Chair of ABC department	25%
The total percent effort must equal 100%	

Example effort report for a professor, who has two course releases, one for being a co-PI of a grant and one for having a research associate fellowship.

Position/Activity	Percent of Effort
Professor	50%
Co-PI of grant XYZ	25%
Research Associate Fellowship	25%
The total percent effort must equal 100%	

Example effort report for a faculty member who receives a grant stipend over the summer.

Position/Activity	Percent of Effort
Summer Stipend for grant XYZ	100%
The total percent effort must equal 100%	

Example effort report for a faculty member who receives two grant stipends over the summer, one for \$4,000 from grant ABC and one for \$6,000 from grant XYZ.

Position/Activity	Percent of Effort
Summer Stipend for grant ABC	40%
Summer Stipend for grant XYZ	60%
The total percent effort must equal 100%	