



Policy on Effort Reporting Under Federal Grant Awards

The purpose of this policy is to define effort reporting. All employees who serve as investigators on grants/sponsored projects are responsible for monitoring and reporting the amount of effort that they and their employees spend on grant and sponsored grant activities and non-grant activities. Percent effort on all activities cannot exceed 100%.

According to the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule, 2 CFR 200, December 26, 2014, internal control procedures must be in place to ensure that personnel costs incurred are accurate, allowable, and represents the actual work performed. Specifically, this means that the internal controls should ensure that:

1. Records that accurately reflect the work performed by each employee are maintained.
2. In addition, these records must be maintained as part of the organization's official records.
3. The records reflect the total activity for which the employee is compensated (100%).
4. The records must allow employee effort to be reported to multiple funding sources.

Effort (100%) is defined as all effort required to perform all duties as an employee. Effort is based on percentages calculated by dividing time spent on one activity by time spent on all activities related to grant-related and non-grant related activities (teaching, research, service, and administration).

Annual effort reports are to be completed by all employees serving on grants. The Effort Report form is available on the Office of Faculty Research and Sponsored Programs webpage and will also be distributed to all members serving on grants. Completed reports should be sent to the Director of Faculty Research and Sponsored Programs by September 10.

The Director of Faculty Research and Sponsored Programs shall oversee this policy and review it at least once every two years.

Effective: March 1, 2017
Office of Faculty Research and Sponsored Programs