

## POLICY ON EFFORT REPORTING FOR RESEARCH AND SPONSORED PROGRAMS

### INTRODUCTION

In accordance with the requirements set forth by the CSU policy ICSUAM 11002.01 and also by the requirements set forth in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirement, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) as a recipient of federally funded sponsored projects, this document outlines the effort reporting policy for the following recipients: the California State University Fresno (University), the California State University, Fresno Foundation (Foundation), and other authorized auxiliaries. For the purpose of this policy, the administration of the sponsored project will be referred to as the responsibility of the “recipient” of the sponsored program award. An effort report is an employee certification report required of all universities that administer federally sponsored projects. The purpose of the effort report is to document comprehensive time and effort information on faculty and staff who work on federally-sponsored programs as well as non-federally sponsored programs. Federal regulations require the recipient to have available for audit an appropriately signed and certified report for all faculty and staff paid and/or cost sharing on a sponsored program.

### I. POLICY STATEMENT

The University has set this policy to insure compliance with the general rules and regulations governing effort reporting, especially those required by the CSU ICSUAM 11002.01 and the federal government as established in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administration Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### II. DEFINITIONS

- A. **Effort** is the proportion of time spent on total professional activities such as research, teaching, administration and service for which an individual is employed by the recipient.
- B. **Effort Reporting** is a method of documenting the proportion of the individual’s work time devoted to professional activities as a percentage of total professional activity. (It is important to note that effort is not calculated on a 40-hour workweek. If an individual works 80 hours in a week, 40 hours represents 50% effort.)

Effort reporting and payroll distributions are not the same thing. Effort reporting describes the allocation of an individual’s activity, while payroll distributions describe the allocation of an individual’s salary.

- C. **100% Effort** is the total amount of effort expended to accomplish all professional activities of faculty and staff regardless of the actual number of hours expended on those activities. This includes all effort expended on recipient compensated sponsored research, administration, teaching and other activity. Cost sharing activity is also included in the 100% effort. The effort must always equal 100%. The number of hours implicit in an individual’s 100% effort must be reasonable and supportable to the department, school/college, university/auxiliaries and external reviewers, if requested.

Example 1: converting part-time faculty at 60% into 100% effort:

$$.40/.60 \text{ instruction} + .20/.60 \text{ sum of sponsored research paid and cost shared} = .60/.60 = 100\% \text{ effort}$$

Example 2: converting faculty approved for overload, and if allowable by funding agency, at 125% into 100% effort:

$$.80/1.25 \text{ instruction} + .20/1.25 \text{ sum of sponsored research paid and cost shared} + .25/1.25 \text{ special assignment} = 1.25/1.25 = 100\% \text{ effort}$$

- D. **Proposed Effort** is the amount of effort (in %) proposed in any sponsored project application, regardless of whether salary support is requested.
- E. **Committed Effort** is the amount of effort (in %) promised by the institution in the proposal or the effort (in %) included in the award documentation.
- If the receipt of an award increases a recipient employee's committed effort to greater than 100%, the employee must reduce effort on other activities, or decline the award.
  - The principal investigator must communicate with the funding agencies any revisions to the level of effort.
- F. **Sponsored Effort** is effort for work conducted on recipient sponsored projects, regardless of whether or not the sponsored project is paying for the work. Sponsored effort may include cost share.
- G. **University Effort** is effort for work conducted on behalf of the institution that does not involve an external sponsor.

### III. CERTIFICATION

All recipient faculty or staff who have been paid and/or cost shared their time on a sponsored program are responsible for certifying their own effort. Faculty and staff are also responsible for monitoring their effort commitments. Faculty and staff are required to certify that the distribution of effort indicated is a reasonable estimate of all work performed during the period covered by the report. The certification requires the signature of the employee or of a person having direct knowledge of the work (i.e. Project Director). The certification must take place no less frequently than every six (6) months. However, the recipient can employ systems that certify effort on a more frequent basis. Completed effort reporting forms are to be submitted to the recipient of the sponsored program. In addition, all recipient faculty and staff are required to provide a copy of their certified effort reports to the appropriate administrator (i.e. Dean, Director) of their affiliated college/school.

#### **Recommended by the Academic Senate**

March 24, 2008  
February 6, 2018

#### **Approved by the President**

February 28, 2007 as Interim Policy  
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