EFFORT REPORTING

Key Points in Understanding Effort

The following essential concepts must be understood to ensure effort reports are completed properly:

- Effort is your work on a project, whether the sponsor pays your salary or not.*
- When you write yourself into a grant proposal, you are committing your effort to the sponsor.*
- Effort is measured as a percent of the individual’s total University employment obligation. Percent effort represents the proportion of time an individual spends on each University activity and is expressed as a percent of the individual’s total University activity.
- Many activities cannot be charged to a federally sponsored project. For example, the time you spend on these activities cannot be charged:
  - Writing a proposal
  - Serving on an IRB, IACUC or other research committee
  - Serving on a departmental or university service committee.
- If you work on a sponsored project, you must certify your effort.*
- Certification must reasonably reflect all the effort for all the activities that are covered by your University compensation.*
- Certifying effort is not the same as certifying payroll.*
- The percent effort is not based on a typical 40-hour work week. It’s not based on hours at all.* The total of the individual effort percentages reported on the effort form must equal 100%. An individual may not report effort that is less than or in excess of 100%.
- If you reduce your effort, paid or unpaid, on a federal grant by 25%, you must have agency approval. If you reduce your paid effort, you may choose to document cost-sharing so that the total effort does not decrease.*
- Effort must be certified by someone with suitable means of verifying that the work was performed.*
- Individuals whose compensation exceeds a sponsored imposed salary cap limit (e.g., NIH grants and contracts, DOD contracts, and certain state grants) must show the portion of salary above the cap as cost sharing for each such sponsored project.
- Mandatory or voluntary committed cost sharing must be reported. Where some or all effort an individual expends on a specific sponsored research project is not compensated by the sponsor but is mandated by the sponsor, or where the individual has clearly committed to uncompensated effort on the project in the application, the University must account for the cost shared effort. An effort form will include this fund and the amount of salary and percentage of effort devoted to the project.
• All salary awarded by the agency for budgeted effort must be paid during the time that has been requested in the grant proposal. Summer Salary **MUST** be reported during the summer period of May 16 – August 15.

• In identifying audit findings, auditors look for indications that certification was based on factors other than actual, justifiable effort.*

*Robert C. Anderson, Assistant Director Research and Sponsored Programs, Univ. of Wisconsin – Madison, “Effort Reporting: Top 10 Things a P.I. Should Know,” published in NCURA