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## 2114 EFFORT REPORTING

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Subject: SPONSORED PROJECTS  
Effective: December 1986  
Last Revision: December 2014  
Last Reviewed: April 2017  
Resp. Office: Research Services  
Approval: Research Services

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### PURPOSE:

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To comply with the federal Office of Management and Budget's Uniform Administrative Requirements, C.F.R. 200 § 430 and other sponsor requirements for certifying that effort expended on a project is at least commensurate with the salary charged against the sponsored project

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### POLICY:

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1. The University utilizes an after-the-fact on-line web based effort reporting system (ERS) to account for the effort of the following categories of University employees:
  - a. Faculty in schools other than the School of Medicine, graduate students, and all administrative and professional employees paid on sponsored projects;
  - b. All Faculty affiliated with the School of Medicine whether or not any portion of their salary is paid from a sponsored project; and
  - c. Non-exempt permanent weekly paid support staff.
2. Individual effort forms are required to be completed for employees identified in 1.a above for each semester in which a portion of their salary is charged to a sponsored project. This includes the Fall (July 1 to December 31), Spring (January 1 to June 30), and Summer (June 1 to August 31) semesters. Summer semester effort reporting is required only for a faculty member whose appointment is for the academic year (i.e., 9 months) and also conducts summer research.
3. Individual effort forms for all employees in 1.b above are required for the Fall and Spring semesters. These effort report forms are used to identify, in addition to University compensated effort, activities supporting direct patient care, house staff education, and UPHS administration.
4. An effort form for employees in 1.c above, who have all or a portion of their salary charged to a sponsored project is required to be completed on a quarterly basis as of September 30, December 31, March 31, and June 30.
5. The standardized payroll form for weekly paid temporary employees, signed by the employee and their supervisor who uses a suitable means of verification that the work was performed, is the document of

record to substantiate salary charges to sponsored projects. This form includes a certification of effort and fulfills the requirements of 200 CFR §430. Weekly paid temporary employees are not included in ERS.

6. The effort form must represent, in percentages totaling 100%, a reasonable estimate of an employee's University compensated effort for the period. Faculty must certify their own individual effort report form. Effort reports for other employees in 1.a and 1.c must be completed and certified either by the employee, the principal investigator (PI), or a responsible official (business administrator or chairperson) using a suitable means of verification that the reported effort was expended. Consonant with Sponsored Projects Policy 2134, a suitable means of verification must be in the form of a signed and dated fax, memo, letter or email from the PI attesting, after-the-fact, to the amount of effort expended by the individual. Documentation, electronic or other, must be available and accessible at all times for audit purposes. If an approval is obtained via email, a printed copy must be retained.
7. Effort and payroll distributions are not the same thing. The effort reporting process is a method for certifying charges made to sponsored awards and for certifying that the effort expended is at least equal to the salary paid. Payroll distributions are used initially as a proxy for effort distributions and serve as a convenient reminder about activities on which the individual worked. Therefore, the payroll-based effort report form should be adjusted to report effort distributions that are less than the shown payroll distributions. Appropriate salary reallocations must be made in concert with the changed effort report form.
8. The effort form must account for all effort for which the University compensates the individual. Even where the number of hours of effort the individual expends each week substantially exceeds the "normal" workweek of 35, 37.5, or 40 hours, effort percentages must be based on total effort, not hours.
9. University compensated effort includes all research, teaching, administration, clinical activity, and any other activity for which an individual received compensation from the University and/or CPUP. Excluded from effort reporting is any bonus pay, clinical faculty variable pay (CVP), overload compensation (see 200.430 (h)(4), compensation received from sources other than the University, such as compensation from the VA, CHOP, or outside consulting work permitted by the University.
10. Effort distributions should be reasonable estimates of activities, recognizing that research, instruction, and clinical activity are often inextricably intertwined and estimates will be necessary in most cases.
11. Certain sponsors impose a limit or "cap" on the annual rate of salary reimbursement. Nevertheless, investigators must still devote the full committed effort as proposed and awarded without regard to the salary reimbursement limitation. Effort report forms for individuals earning in excess of the capped amount must be completed in accordance with the specific guidelines developed and published by Research Services for calculating and reporting that effort. ERS highlights most awards that have a salary cap, including all primary and sub awards where NIH is the awarding agency
12. 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 funded by the project sponsor but is mandated by the sponsor or where the individual has clearly committed to uncompensated effort to the project in the application, that effort must be reported in a separate cost sharing account on the effort form. If an effort report form is not generated in ERS due to the lack of any payroll activity, the effort form template available on the ORS web site must be completed and certified.
13. Research Services is responsible for the initiation of the effort report forms in ERS, and the monitoring of all effort reporting activity. Individually reported data will be made available by Research Services only to

authorized auditors. Any other use of this information will be in accordance with advice and consent of appropriate faculty members with due regard for individual confidentiality.

14. Department responsible officials and/or principal investigators are required to complete appropriately certified effort report forms within 45 business days of availability of the forms.
15. Department Chairs are responsible and accountable for the timely completion of effort reports by their faculty and staff.
16. Cost disallowances on sponsored projects resulting from a department's failure to complete effort report forms or the certification of inaccurate effort report forms to Research Services will be charged to the department's unrestricted budget.

The source of this document is Research Services.