

Effort Reporting Policy

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BACKGROUND

Sponsored projects at Humboldt State University Sponsored Programs Foundation (HSU SPF) are funded by Federal, state, and local agencies, private foundations, organizations, and other sponsors. HSU SPF's time and effort certification process provides after-the-fact verification of time and effort charged to these projects.

As a condition of receiving Federal funding, HSU SPF is required to maintain and certify the percentage of time that employees devote to Federally-funded sponsored projects. Adherence to this policy is necessary to prevent cost disallowances and penalties by the Federal government and other sponsoring agencies. HSU SPF requires that all salaries and wages charged to sponsored projects be certified consistent with Federal requirements. Time and effort reporting is conducted three times per year: spring semester, summer intersession, and fall semester.

PURPOSE

HSU SPF requires that all salaries and wages charged to sponsored projects are certified consistent with Federal requirements. Effort reporting is required by all individuals who receive compensation from a Federal grant or contract directly, or through cost sharing. As a condition to receiving Federal funding, HSU SPF is required to maintain and certify the percentage of time that employees devote to Federally-funded sponsored projects.

Effort Certification Statements (ECS) shall be used to certify after-the-fact payroll charges to Federally funded projects. An ECS is required for any HSU SPF employee who charges, (or commits cost-share of) at least one hour to a Federally funded project. For hourly employees paid solely through HSU SPF payroll, bimonthly timesheets will serve as the ECS.

This policy is established to conform to the understanding set forth in 2 CFR Part 200 OMB Uniform Guidance, that "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

DEFINITIONS

Sponsored Programs: Refers to programs or projects sponsored in whole or in part by external sources for which the sponsor expects performance, deliverables or outcomes. Sponsored programs are awarded through various mechanisms – grants, contracts, or cooperative agreements – and may be from public or private sources. Gifts are not included in sponsored programs.

Principal Investigator (PI): The individual primarily responsible for the technical (or programmatic) conduct and management of the project to assure that contractual/award terms and conditions are met.

Total Effort: Includes an individual's efforts on University, HSU SPF, and cost-shared activities. The distribution of effort across categories reasonably reflects effort devoted to each area and shall be expressed as a percentage of total effort. The sum of total effort on University, HSU SPF, and cost- shared activities shall equal 100%.

Documented Effort: Represents actual payroll charges expressed as a percentage of effort during the specified time period.

Cost-Shared Effort: The effort devoted to a sponsored program that was donated or paid for by a different source

of funds.

IHEs: Institutes of higher education

ROLES AND RESPONSIBILITIES

Each person involved in the HSU SPF's reporting and tracking process has a shared responsibility to help assure that the effort reporting process is completed within the required time frame. Each individual receiving an ECS shall be responsible for reviewing the ECS for accuracy, completing any cost-shared effort information, and signing and returning the ECS to the HSU SPF in accordance with effort reporting deadlines.

HSU SPF shall be responsible for gathering data on employee effort, producing and distributing the Effort Certification Statements with completed documented effort information, monitoring completion of the forms, comparing effort data against budgeted commitments, and maintaining the certification records. ECSs shall be compiled, distributed and certified three times per year to cover the following time periods: Spring (January 1 – May 31), Summer (June 1 – August 31) and Fall (September 1 - December 31).

The Principal Investigator shall be responsible for insuring the timely completion and return of ECSs related to their projects. If an employee is no longer available to certify an ECS, then an individual with direct knowledge, or suitable means of verification, may certify on their behalf. Generally, this should be the PI. Each Principal Investigator shall certify effort corrections in excess of 5% for any individual working on their project as well as any recertification of previously certified effort.

HSU SPF must receive prior approval from the Federal agency if the PI has a 25%, or greater, reduction in time devoted to the project. The PI shall work with HSU SPF when the Principal Investigator's effort is reduced by 25% or greater.

Department Chairs and College Deans (or AVP/VP, if applicable) shall be responsible for oversight in the compliance of effort reporting within their respective areas.

RELATED DOCUMENTS

2 CFR Part 200 OMB Uniform Guidance

California State University Policies and Procedures - 11000.003.006

HSU SPF Pre-Award, Post-Award and Compliance Desk Procedures related to Effort Reporting