

Effort Reporting Policy

Definition of Effort Reporting

Effort represents the total professional activity of an employee within their university appointment, including all research, teaching, and administrative duties. It encompasses all elements for which an employee is compensated by Salisbury University (SU) and must always total 100%. Effort reporting is the process by which the employee documents their work distribution and certifies its accuracy, either personally or through a supervisor with direct knowledge of the work performed.

Federal Guidelines

Per the Office of Management and Budget (OMB) Circular A-21, effort reporting provides documentation to substantiate labor charges to sponsored activities. Certification must occur after-the-fact, meaning after the work has been completed. The following principles guide this process:

- Teaching, service, and administrative duties in an academic setting are often intermingled, and precise assessments are not always feasible; reliance on reasonable estimates is acceptable.
- Salary allocations must be based on effort and incorporated into official institutional records.
- The reporting system must reasonably reflect actual employee activity.
- Initial reports may be based on estimates, but significant changes must be promptly updated.
- A responsible person must confirm, after-the-fact, that work was performed using verifiable information.
- At least annually, a statement must be signed by the employee or supervisor confirming the effort distribution is reasonable relative to the work performed.

Salisbury Policy

Salisbury University complies with all applicable federal guidelines and uses the Planned Confirmation method of effort reporting. Under this method, salary and wage distribution for faculty and staff on sponsored agreements is based on planned work activity, adjusted as necessary to reflect any significant changes.

Principal Investigator (PI) ' s and/or Effort Certifier ' s Role

- All Principal Investigators (PIs) must comply with SU ' s procedures for effort reporting, regardless of personal agreement.

- PIs are accountable for adherence to federal regulations governing sponsored projects under their supervision.
- Effort certification is a compliance requirement for accepting federal awards.
- The person certifying effort must have first-hand knowledge of the work performed; typically, this is the employee.
- If the employee cannot sign, a documented and approved alternate certifier (e.g., department chair or dean) may do so.
- Retroactive adjustments require a written justification explaining why the prior certification was incorrect and why the change is appropriate. Such changes must be made within 90 days.

Office of Sponsored Programs (OSP) Role

- The OSP ensures compliance with effort reporting regulations and supports faculty in meeting these requirements.
- The OSP distributes effort certification forms at least annually and collects signed forms within a reasonable timeframe.
- Legitimate reasons for modifying effort after certification are called retroactive adjustments and do not include shifting funds for budgetary purposes.
- OSP staff will assist PIs in determining if an adjustment request is appropriate and properly justified.

Effort Reporting Procedure

All faculty and staff whose salary charges are paid from, or redistributed to, federally sponsored projects must complete and submit annual effort certification reports. This includes individuals whose work supports federally funded projects, even if paid through non-federal SU accounts.

- 1 Effort reports are distributed annually by the Office of Sponsored Programs, covering the fiscal year (July 1–June 30).
- 2 Reports detail salary charges to sponsored projects and must be certified by someone with direct knowledge of the employee ' s effort.
- 3 Whenever possible, the employee certifies their own report. If unavailable, a responsible administrator (e.g., PI, dean, or department chair) must certify.
- 4 Signatures must be original; pre-signed or stamped signatures are not accepted.
- 5 Time sheets for student employees supported by federal funds serve as their effort certification.

6 All signed and completed effort reports must be returned to OSP within 60 days of distribution.

For questions regarding effort reporting or certification procedures, contact the Office of Sponsored Programs.