



**THE GEORGE
WASHINGTON
UNIVERSITY**
WASHINGTON, DC

Responsible University Official:
Associate Vice President and Comptroller
Responsible Office: Office of the
Comptroller
Last Revised Date: December 19, 2014

EFFORT REPORTING

Policy Statement

Effort reporting is the process by which the university determines and documents the effort expended on sponsored projects during each reporting period. The university maintains an effort reporting system and obtains signed effort reports from employees in compliance with applicable federal regulations. Employees who are compensated in whole or in part by sponsored project and/or whose compensation is cost-shared in connection with a sponsored project must confirm their effort allocation to provide reasonable assurance of its accuracy.

Reason for Policy

Federal government regulations require that institutions receiving federal funds for sponsored projects maintain an effort reporting process that complies with the requirements set forth in OMB Uniform Guidance 2 CFR §200.430. This policy establishes the university’s standards for obtaining required effort reports for employees whose compensation is directly charged, in whole or in part, to a sponsored project or whose compensation is cost-shared on a sponsored project and must be based on records that accurately reflect the work performed.

Who is Governed by this Policy

Faculty and staff

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Policy

Federal and University Requirements

The university receives federal funding for sponsored projects and is required to comply with [OMB Uniform Guidance 2 CFR §200.430](#). OMB requires that the university have a system of internal control which provides reasonable assurance that personnel charges are accurate, allowable and properly allocated.

The university encourages faculty and staff to prospectively plan their anticipated levels of effort via the labor distribution system. While charges are made based on reasonable estimates, they must be confirmed and promptly adjusted after-the- fact. Actual effort shall be monitored closely throughout the life cycle of each sponsored project. As significant changes to planned effort distributions become known, the effort shall be updated on an ongoing basis to reflect the appropriate work distribution.

To fulfill federal requirements, the university requires that effort reports be completed by employees whose compensation is directly charged, in whole or in part, to a sponsored project or whose compensation is cost shared on a sponsored project. These reports are used to confirm the percentages of Total University Effort allocable to sponsored projects and to non-sponsored activities. Principal Investigators (PIs) are also responsible for ongoing monitoring of the level of effort expended by others on all sponsored projects under their purview.

Explanation of the Effort Reporting Process

The effort reports must account for 100% of an employee’s Total University Effort. Total University Effort includes research, teaching, administration, clinical activity and any other activity for which an individual receives compensation of salary, wages, supplementary salaries and overloads (but not bonuses) from the university. Activity that is not included in Total University Effort, such as outside consulting, is not included in the university’s effort reporting process. Activity within Total University Effort must be reasonable, allowable and allocable in order to be properly charged and verified to a sponsored project.

Effort on sponsored projects is expressed as a percentage distribution of Total University Effort. Each percentage must reasonably agree with actual effort devoted to each activity in relation to the employee's Total University Effort. The verified effort report documents the allocability of payroll charges for each activity listed on the effort report for the period being verified.

Frequency of Reports

A calendar of the effort reporting cycle is maintained on the [GCAS Website](#).

Signing the Effort Report

Each effort report must be confirmed and signed by the employee, the PI, the department chair, or another responsible official using suitable means of verification that the work was performed. "Suitable means of verification" means that the reviewer has used appropriate due diligence to confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period.

Authorized personnel are expected to confirm the payroll distribution percentages on the effort report, and determine whether those percentages reasonably correspond to the percentages of the individual's Total University Effort on each sponsored project, recognizing that within the academic setting, teaching, research, service, and administration are often inextricably intermingled and reasonable estimates are permitted.

Effort Commitments

PIs, Co-PIs, and other sponsored project staff identified as Key Personnel are required by many external sponsors to fulfill their committed effort obligations, sometimes with a permissible degree of variance.

It is the responsibility of the PIs, Co-PIs, and Key Personnel to evaluate their ability to manage their effort commitments and to promptly notify the Office of the Vice President for Research (OVPR) if a reduction in effort or change in PI, Co-PI or Key Personnel needs to be communicated to the sponsor to obtain approval or other guidance.

Definitions

Key Personnel: The PI, Co-PI and other individuals who contribute to the scientific development or execution of a sponsored project in a substantive, measurable way, whether or not they receive salaries or compensation under the award. Typically these individuals have doctoral or other professional degrees, although individuals at the masters or baccalaureate level may be considered senior/Key Personnel if their involvement meets this definition. "Zero percent" effort or "as needed" is not an acceptable level of involvement for senior/Key Personnel.

Total University Effort: The effort that an employee devotes in the aggregate to the professional activities for which he or she receives compensation from the university, whether full-time or part-time, and regardless of the number of hours the person is expected to work based on his or her full-time and/or part-time appointment. Faculty members with multiple appointments consider their combined responsibilities to arrive at their Total University Effort.

Related Information

[OMB Uniform Guidance 2 CFR §200](#)

[Cost Transfers on Sponsored Projects Policy](#)

[Cost Sharing on Sponsored Projects Policy](#)

Contacts

Contact	Telephone	Email
Office of the Comptroller	571-553-4117	effort@gwu.edu
Payroll Services	571-553-4277	payroll@gwu.edu

Document History

- **Last Reviewed Date:** June 28, 2018
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Who Approved This Policy

Leo M. Chalupa, Vice President for Research

Louis H. Katz, Executive Vice President and Treasurer

Forrest Maltzman, Provost and Executive Vice President for Academic Affairs

This policy, as well as all [university policies](#), are located on the [Office of Compliance's](#) home page.