

## Time and Effort Reporting and Certification Policy

**Responsible Officer:** Director

**Responsible Department:** Office of Sponsored Programs

**Effective date:** October x, 2014

**Last revised on:** N/A

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### POLICY STATEMENT

As a recipient of federal funding Concordia University Wisconsin is required to comply with Federal Office of Management and Budget Circular A-21 (OMB Circular A-21)\* and as of December 26, 2014, 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards for certifying time spent working on sponsored projects. Therefore, Concordia University Wisconsin faculty and staff must comply with this Effort Reporting Policy. Employees must certify effort if any portion of his or her compensation is paid from a sponsored project or committed cost sharing related to a sponsored project. Failure to comply with this policy may result in suspension of proposal submission privileges for the PI; material non-compliance, which includes but is not limited to refusal to complete effort reports and consistent inaccuracies in time allocation, may result in the need to suspend work on sponsored projects. Non-compliance may also lead to other disciplinary actions in accordance with University policies.

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### REASON FOR POLICY

Circular A-21, Cost Principles for Educational Institutions, contains regulatory requirements for acceptable methods of certifying time worked on sponsored projects. The University utilizes a paper effort reporting system for employees having sponsored or cost sharing salary sources to certify that the distribution of their direct salary charges is reasonable and reflects actual work performed. Effort reporting documents the proportion of time an eligible individual spends on all University activities as a percent of total effort.

The University utilizes an after-the-fact reporting system for employees to certify that their salary distribution, including salaries charged or cost shared to sponsored projects, are reasonable and consistent with the work performed. The individual's effort is identified to

\*please note that effective 12/26/2014, the Office of Management and Budget Uniform Grant Guidance takes effect for awards issued after that date.

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specific cost centers in the payroll system based on anticipated activities. Effort is certified by the employee at the end of specified reporting periods. In rare cases when an employee is unable to certify his or her own effort due to extenuating circumstances (such as termination, protracted illness or no reasonable access to the CUW email system), a responsible official that has suitable means of verification that the work was performed by the employee may certify. Any significant differences between the actual work performed and the salary distribution must be documented on the effort report and the individual's payroll distribution must be adjusted accordingly.

An effort certification should be a reasonable estimate of how time is spent. Circular A-21 states, "In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate."

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### **EXCLUSIONS/EXCEPTIONS**

None

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### **PROCEDURES AND RELATED POLICIES**

Time and effort reporting is a complex requirement with several caveats. The following procedures and related policies assist with several of those to help keep effort reporting a smooth flowing process:

- [OSP Procedure "Certifying Effort"](#)
- [OSP Policy Cost Sharing](#)

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