

General Information on Effort Reporting

What is an Effort Report on Sponsored Projects?

The Effort Report is a form used to identify how the efforts of faculty and staff working on externally funded grants/contracts/agreements are distributed. Federal guidelines govern who must report, how frequently they must report, and the time and effort frame in which reports must be distributed and completed. Effort reports are used to verify individual effort on externally sponsored grants and contracts.

Are Effort Reports required to be completed?

Yes. Effort Reports constitute the primary basis for reimbursement of the university by all federal and nonfederal funding agencies for salaries charged to externally funded programs, as well as reimbursement for the budgeted indirect cost (facility and administrative costs).

When must Time and Effort Reports be completed?

The Effort Report Cycle is over a 12 month period and ISU follows the academic calendar tracking the effort from the beginning of the academic contracts in August through July each year. Effort Reports are generated three times per year – in early spring for the fall reporting period, early summer for the spring reporting period, and early fall for the summer reporting period.

Who completes a Time and Effort Report?

All employees who work on Sponsored Projects, Grants or Contracts. The reports need to be completed by all employees including irregular or student employees; and employees who only work on sponsored projects outside of their normal contracts.

Who can sign my Time and Effort Report?

The report should be signed by the employee and cosigned by the employees' immediate supervisor or the project's Principal Investigator (PI).

I have a Time and Effort Report for an employee who is no longer employed at the University, should I return a blank sheet?

No, each report must be completed. In this case a person with firsthand knowledge of the employee's activity should complete the report. This should be either the employees' immediate supervisor or the PI on the project. The governing regulations state that the effort report "may be confirmed by responsible persons with suitable means of verification that the work was performed".

How do I get an Effort Report?

Effort Reports will be mailed to the designated departmental Effort Coordinator by the Grants and Contracts Accounting Office. This coordinator will then distribute the forms to the individuals who worked on the project.

Where do I send my Effort Report?

After the individuals working on the project complete and sign the report, they return it to the supervisor or PI who also needs to sign the report. The completed form then should be returned to the designated Department Coordinator. The Coordinator should keep a copy of the form and send the completed forms to Grants and Contracts Accounting, Stop 8046. The forms can also be emailed to Angela Winder at windange@isu.edu. For any questions, please call (208) 282-3056.

How is the percentage of effort calculated?

The Time and Effort Reports cover all (100%) of an individual's University and grant funded effort for the entire reporting period. This will include all effort required to perform the individual's duties, regardless of the number of hours per week the individual works. For example, if an individual's total appointment at ISU is 20 hours a week and he/she spends all of that time on one project, then 100% of their time should be allocated to the project. If the total appointment is 40 hours per week and 20 hours are spent on one project and 20 on another, then 50% should be to each project.

What if the Effort Reports are not completed and submitted for a project?

A reminder e-mail listing the missing effort reports will be sent to the Department Effort Coordinator shortly after the deadline. If the forms are not submitted within a few days after the date of the e-mail, a second e-mail is sent to the Department Effort Coordinator and/or the PI and the next level supervisor, usually a Dean or Chair. If the forms are not returned after the second memo, a telephone call is usually placed to the department to determine if there are problems with the effort process. A "freeze" may be placed on the grant account funding of the PI at that time until it is determined why this necessary compliance cannot be met. If the effort cannot be certified than the salary expense does not meet the definition of an allowable project expense and the expense, including all fringe benefits, will need to be moved to institutional funding.

IMPORTANT: In the event the institution is audited and an Effort Report is not available, the external agency can and may ask for a refund of funds on a particular project. This may also affect future funding not only for a department, but for the entire University.