



EFFORT REPORTING PROCEDURE

A. Introduction

In compliance with the regulations set forth in 2 CFR Part 200, Section 200.430, Compensation–Personal Services, SUAGM utilizes Effort Reporting to fulfill the requirements. SUAGM requires that each employee devoting time and effort on a sponsored project fulfills his/her responsibility in assuring that his/her time and effort is adequately documented and certified as required by the Institution's *Effort Reporting Policy* (VPAF-13-003-005).

Failure to follow the provisions of SUAGM's *Effort Reporting Policy* may subject the employees and departments responsible for the violation(s) to administrative and/or disciplinary actions in accordance with the Institution disciplinary procedures and the judgment of management. Unattended or unsolved non-compliance issues may subject SUAGM and the employee to both civil and criminal actions.

B. Procedure:

1. Any person who is required to report his/her effort, must submit the required hiring documents (i.e. hiring agreement/contract, "*formulario de informe de cambio*", etc.) to the corresponding Vicepresidency of Human Resources on or before 15 days from the date of commencement of work on the sponsored project.
2. For exempt employees that have 12-month appointments, Effort Reports are prepared and certified semiannually: August to January and February to July. For exempt employees that have 10-month appointments, Effort Reports are prepared and certified 3 times a year: August to January, February to May, and June to July if requesting summer salaries. June and July are summer months. If an employee receives summer salaries from sponsoring agencies, he/she is required to certify the work performed during the summer.
3. Covered periods and closing dates are the following.

- a. Employees with 12-month appointment(s):

Period	Covered Period	Closing Date
1	August 1 to January 31	January 31
2	February 1 to July 31	July 31

- b. Employees with 10-month appointment(s):

Period	Covered Period	Closing Date
1	August 1 to January 31	January 31
2	February 1 to May 31	May 31
3	June 1 to July 31	July 31

4. For each reporting period, all required individuals must prepare and complete the Effort Report (Attachment III). This document will summarize, by activity, all effort percentages (%) devoted by an individual during the covered period to sponsored projects and/or regular work. The responsible individual will prepare and complete only one Effort Report for each employee per the covered period.
5. Effort is not based on a 40-hour work week, but is calculated as a percentage based on the total hours spent on work-related duties for that reporting period. For example, if a person averages 60 hours per week during a reporting period and spends an average of 15 hours on a sponsored project, that person has spent 25% effort on the sponsored project and 75% effort on other activities for that reporting period. The following two templates provide the effort percentage calculation in the event the employee requires additional assistance in understanding Effort percentage. These two templates serve as tools and are not required for submission.
 - a. The *Activity Report Form* – this document is used to compute the percentage of effort related to a specific sponsored project. Use this document to: (1) detail all tasks performed by the individual during the covered period, and (2) include the actual work hours incurred by the person, during the covered period, in order to perform these tasks. This form is completed, in separate, for each sponsored project an individual has devoted any work hours during the covered period.
 - b. The *Calculation of Effort Form* – this document is used to convert the total actual work hours, devoted to a specific sponsored project during the covered period, to the actual effort percentage devoted to that specific sponsored project. Total actual work hours devoted to the sponsored project would be the same as those included in the *Activity Report Form*. This form is completed, in separate, for each sponsored project an individual has devoted any work hours during the covered period.
6. The Effort Report should be prepared and signed by each individual devoting time and effort on a sponsored project. Once completed, the Effort Reports must be provided to the sponsored project's Principal Investigator, as Responsible Official, for verification and approval. The Principal Investigator is required to verify and approve the Effort Reports of the employees devoting time to his/her project(s). In the event the Principal Investigator is not available, a

designated Responsible Official with the direct knowledge for the work performed can verify and approve the Effort Report(s).

7. An Effort Report certified by the Principal Investigator him/herself does not require additional approval on the Effort Report as the Principal Investigator is the sponsored program's manager and has the direct knowledge to verify the work performed for his/her project.
8. The Principal Investigator should send all approved Effort Reports to the Auxiliary Vicepresidency for Sponsored Programs (AVSP) within 15 calendar days after the closing date of the corresponding period, as follows.
 - a. Employees with 12-month appointment(s):

Period	Covered Period	Deadline
1	August 1 to January 31	February 15
2	February 1 to July 31	August 15

- b. Employees with 10-month appointment(s):

Period	Covered Period	Deadline
1	August 1 to January 31	February 15
2	February 1 to May 31	June 15
3	June 1 to July 31	August 15

9. The AVSP will verify the mathematical accuracy of the documents and will confirm that the information included in the form match the information as per the hiring documents and the labor distribution included in the information system (Banner). If any correction or adjustment is necessary, the AVSP should notify the responsible person within five (5) work days, after the documents were received.
10. If necessary, the Principal Investigator will have five (5) work days to make any adjustments and return the forms to the AVSP.
11. Failure to comply with the procedures described in this document will result in:
 - a. First Occurrence – a written notification of non-compliance will be sent to corresponding sponsored project's Principal Investigator. A copy of the notification will be sent to the corresponding institution's Chancellor and Vice-chancellor for Sponsored Research & Programs.

- b. Second Occurrence – a written notification of non-compliance will be sent to corresponding sponsored project's Principal Investigator. A copy of the notification will be sent to the corresponding institution's Chancellor and Vice-chancellor for Sponsored Research & Programs. **The sponsored project's budget will be frozen, any expenses incurred after the second occurrence will not be charged to the sponsored project and, therefore, any expenditure incurred will be funded by operating funds.**