



Welcome!

ORSP Staff

Alison Sanders
Compliance Officer



Definition

Time and Effort Report:

An effort report is an after-the fact certification of the proportion of work time devoted to sponsored projects, teaching, administration and other activities expressed as a percentage of total professional effort.





Regulations

- *OMB Circular A-21, Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions* outlines the regulations governing effort reporting and the verification of salary distributions.
- *OMB Circular A-21, Section (J)(10)(c)(2)(b)* requires effort reports to be completed to provide after the fact verification of the salary charged to sponsored projects:
- “[effort] report[s] will reflect after the fact reporting of the percentage distribution of activity of employees.”



Regulations

- *OMB Circular A-21* requires that this verification be completed for all “professorial and professional” staff
- Professorial staff = faculty and non-faculty PIs
- Professional staff = salaried employees, hourly employees



Regulations

- As a condition to receiving Federal funding, SFSU is required to maintain and certify the percentage of time that employees devote to Federally sponsored projects.
- State agencies, private foundations, organizations, and other sponsors provide SFSU funding to conduct research, public service, and training projects.
- SFSU's effort certification process provides verification that salaries and wages charged to these projects have been performed as promised.



Time and Effort Certification

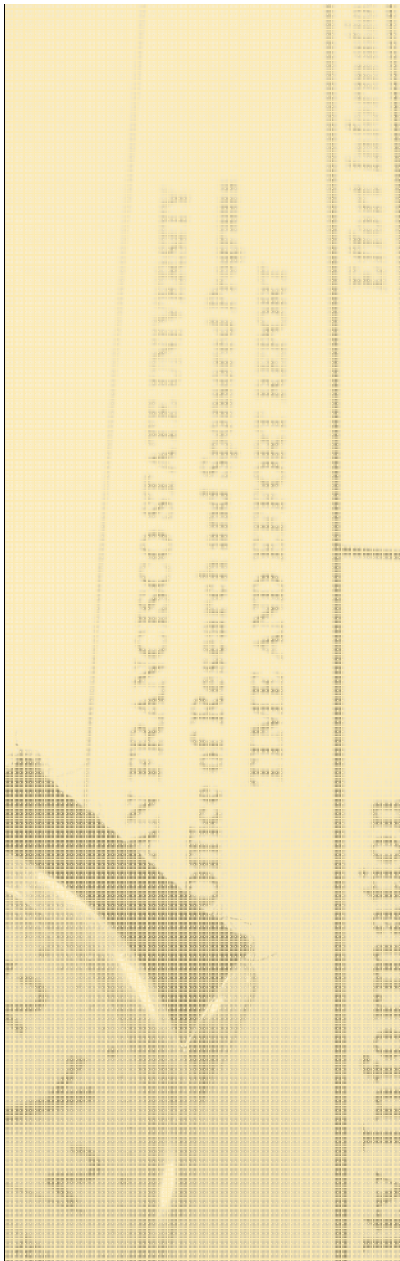
Why is Time and Effort Report Certification Important?

- Federal regulation
- Used to develop the F&A rate agreement
- Used in a number of management reports
- Documentation of labor cost-sharing on sponsored projects



Time and Effort Certification

Adherence to this procedure is necessary to prevent cost disallowances and penalties by the Federal government and other sponsoring agencies.





Effort Reporting Periods

Faculty:

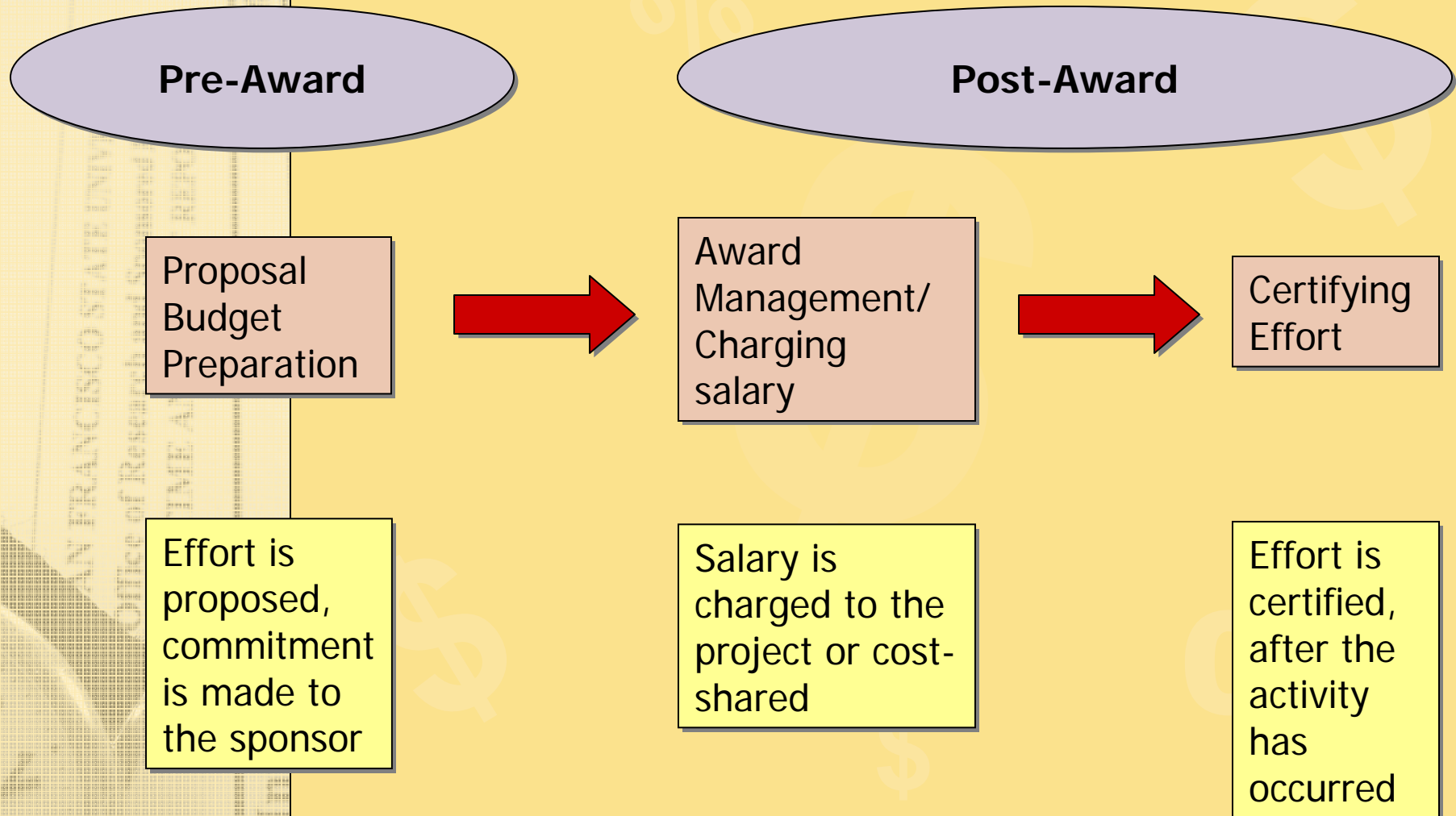
- Fall Semester (Academic)
- Spring Semester
- Winter Intersession
- Spring Break
- Summer

Staff:

- July - December (6 month period)
- January - June



The Effort Reporting Process





Key Principles in Effort Reporting

- Defining 100% Effort
- Institutional Base Salary
- Salary vs. Effort
- Cost-sharing





Key Principles in Effort Reporting

• Defining 100% Effort

Effort required to meet the obligations of a faculty member (i.e. teaching, research, service, administration)

Full time workload = 15 WTU (Weighted Teaching Units)

3 WTU Committee Work (20%)

12 WTU Teaching, Research, Assigned Time (80%)

*Release from 1 class is usually 3 WTU (20%)



Key Principles in Effort Reporting

• Institutional Base Salary:

Annual compensation paid by SFSU for an individual's appointment, whether that individual's time is spent on research, teaching, or other activities. Base salary excludes any income that an individual may be permitted to earn outside of the duties to SFSU.





Key Principles in Effort Reporting

• Salary vs. Effort

In proposals, determine the effort required to complete the goals of the project

Request the corresponding salary or RRT

If effort commitment is greater than the salary requested, then it is considered cost-share

• **Remember that effort commitments without salary requests are still effort commitments and should be included as part of 100% effort**



Who must fill out an effort report?

Faculty

- RRT

- Overload

- Additional Pay (Summer, Winter Intersession, Spring Break)

Salaried Staff

- Salary charged to grant

****Special Consultants and hourly staff certify effort through time sheets**



Time and Effort Report Form

SAN FRANCISCO STATE UNIVERSITY
Office of Research and Sponsored Programs
TIME AND EFFORT REPORT

Faculty Information	Effort Information
Faculty Name: Jane Smith College: Science and Engineering Department: Mathematics	Effort Reporting Period: Fall 2005 <small>8/22/2005 to 1/3/2006</small> Compensation for Period: \$30,000.00

Sponsored Projects Detail:

Project Information		Salary Charged		Actual Effort
Project Title	Project ID	Dollars	% Salary	
Mathematics for Everyone	12345678	\$6,000.00	40.0%	
<i>Cost Share/ Match:</i>		\$6,000.00		
			0.0%	
<i>Cost Share/ Match:</i>				

Non-Sponsored Detail:

Other SFSU Functions	\$18,000.00	60.0%	
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Total Distributions:

	\$30,000.00	100%	100%
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I certify to the best of my knowledge that this accurately represents my work effort during the Fall 2005 period.

Employee Signature _____ **Date** _____

Supervisor Signature _____ **Date** _____

Total salary charged to the grant for RRT

Total amount of cost-share by the College

Other SFSU Functions= All other faculty responsibilities to SFSU (i.e. Administrative time, teaching, mentoring)
 Compensation for Period = Total amount of salary earned by faculty member during this time period

- Jane Smith received RRT for 20% of her time (3 units of teaching /15 units full time)
- College matched (cost/shared) another 20%
- She earned \$30,000 in the Fall semester
- \$6000 was charged to the grant as RRT
- \$6000 was cost-shared (in-kind) by the College
- 40% of Jane's effort should have been allocated to her project
- 60% of her effort should have been allocated to "other SFSU" functions

Total Effort = 100%



Time and Effort Report Form

SAN FRANCISCO STATE UNIVERSITY
Office of Research and Sponsored Programs
TIME AND EFFORT REPORT

Faculty Information	Effort Information
<i>Faculty Name:</i> Jane Smith <i>College:</i> Science and Engineering <i>Department:</i> Mathematics	<i>Effort Reporting Period:</i> Winter 2006 <small>1/4/2006 to 1/23/2006</small> <i>Compensation for Period:</i> \$4,317.00

Sponsored Projects Detail:

Project Information		Salary Charged		Actual Effort
Project Title	Project ID	Dollars	% Salary	
Mathematics for Everyone	12345678	\$4,317.00	100.0%	
<i>Cost Share/ Match:</i>			0.0%	

Non-Sponsored Detail:

<i>Other SFSU Functions</i>	\$0.00	0.0%	
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Total Distributions:

	\$4,317.00	100%	100%
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I certify to the best of my knowledge that this accurately represents my work effort during the Winter 2006 period.

Employee Signature _____ *Date* _____

Supervisor Signature _____ *Date* _____

Total salary charged to the grant for Intercession Salary

Other SFSU Functions= All other faculty responsibilities to SFSU (i.e. Administrative time, teaching, mentoring)
For intercession, this is 0%, as faculty are not paid by SFSU during this time

Compensation for Period = Total amount of salary earned by faculty member during this time period

- Jane Smith received Winter Intercession Additional Pay
- Salary was directly charged to the project
- No other SFSU functions

Total Effort = 100%

**** Since faculty are not paid during intercession, 100% of salary earned is charged to the grant**



Faculty Overload

Example: an employee works full time (1.0 time base) teaching and is approved for a 25% overload to work on Grant A (0.25 time base), the effort distribution would appear as follows:

*Based on a 1.25 time base

- Grant A-20% ($=0.25/1.25$)
- Other SFSU Functions-80% ($=1.0/1.25$)
- Additional Pay (Summer, Winter Intersession, Spring Break)

Total Effort-100%



Time and Effort Report Form

SAN FRANCISCO STATE UNIVERSITY
Office of Research and Sponsored Programs
TIME AND EFFORT REPORT

Faculty Information	Effort Information
<i>Faculty Name:</i> John Taylor <i>College:</i> Science and Engineering <i>Department:</i> Mathematics	<i>Effort Reporting Period:</i> 1/1/2006 to 6/30/2006 <i>Compensation for Period:</i> \$17,352.00

Sponsored Projects Detail:

Project Information		Salary Charged		Actual Effort
Project Title	Project ID	Dollars	% Salary	
Mathematics for Everyone	12345678	\$17,352.00	100.0%	
<i>Cost Share/ Match:</i>			0.0%	

Non-Sponsored Detail:

<i>Other SFSU Functions</i>	\$0.00	0.0%	
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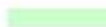
Total Distributions:

	\$17,352.00	100%	100%
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I certify to the best of my knowledge that this accurately represents my work effort during the 1/1/2006 to 6/30/2006 period.

Employee Signature _____ *Date* _____

Supervisor Signature _____ *Date* _____

 Total salary charged to the grant

- John Taylor is a staff member paid from grant funds
- Salary was directly charged to the project
- No other SFSU functions

Total Effort = 100%



Distribution Process

- Effort Reports are distributed directly to faculty, effort reports for staff are sent to PI/supervisor
- Faculty/Staff** review and certify effort reports
**Staff reports require supervisor signature
- Signed reports are returned to ORSP



Summary

- Time and Effort Reporting is an important process
- Monitors cost-sharing contributions
- Ensures that faculty are not over-committed
- Assures the funder (Federal or other) that effort commitment to the project has been met
- Provides another level of review to ensure that funds were expended appropriately



SAN FRANCISCO
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Time and Effort Reporting

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Office of Research and Sponsored Programs

The End

Thank You

Alison Sanders
Compliance Officer