

Effort Reporting Policy

Responsible Office: Office of Contracts and Grants

Effective Date: June 13, 2011

Last Revision: December 26, 2014

Purpose:

Federal regulations applicable to sponsored research at colleges and universities (2 CFR 200.430, "Compensation -- Personal Services") require that each institution maintain internal controls to ensure that remuneration paid under sponsored programs are reasonable, conform to established written policies consistently applied to Federal and non-Federal activities and maintain Standards for Documentation of these expenses.

The University of Florida uses an effort reporting system to provide a reasonable basis for distributing salary charges among institutional activities. Since effort reports are the source documents to support salary charges to sponsored projects, it is essential that these data be based on reasonable estimates of actual effort expended on each sponsored project and non-sponsored or University funded accounts.

Effort Reporting Policy:

The University of Florida is committed to accurate and timely effort reporting.

In preparing applications for sponsored funding, Principal Investigators are expected to provide reasonable estimates of the effort necessary for themselves and all key personnel to carry out the project.

While salary charges to sponsored projects are made initially based upon the planned or estimated workload of faculty and others, the actual effort of each individual working on sponsored projects must be monitored, with charges modified as necessary based on variances between the estimated and actual effort.

The effort report must be completed by the individual whose effort is being reported, the Principal Investigator, or by a responsible person who has reasonable knowledge of the reportee's activities during the period.

The effort report must account for all effort which is covered under an individual's Institutional Base Salary. **Institutional Base Salary (IBS)** is the annual compensation paid by the University of Florida for an employee's appointment, whether that individual's time is spent on research, teaching, patient care, or other activities. By definition, an individual's total University effort must equal 100% – never more or less – regardless of the number of hours worked or the appointment percent. For the purposes of determining Institutional Base Salary for compliance with 2 CFR 200, not all activities undertaken in an individual's professional capacity are included in activities compensated by IBS.

For details on the process of proposing, distributing, expending and certifying effort, see the Effort Reporting Directives and Procedures.