

## **DIRECTIONS FOR COMPLETING EFFORT REPORTS**

---

### **Receiving Reports**

Effort Reports will be generated on a semester basis for all employees with time directly charged to sponsored projects and/or cost shared time. Since effort reports incorporate cost shared time, they will be generated after cost share has been reported for that time period. A report will be generated for each employee and sent to the employee's department via e-mail in a .pdf format for verification and certification. The department will need to print out a paper copy of each report.

### **Report Content**

The reports are separated into two sections, Non-Sponsored Activities and Sponsored Activities. Percentages calculated for the report are a summation for the reporting period, individual pay periods are not itemized.

### **Verifying Reports**

To verify an effort report, the percentages in the % Salary Effort, % Cost Shared Effort and Totals columns should be reviewed. The percentages in the total column should represent a reasonable estimate of the actual work performed by the employee during the period covered by the report. A variation in pay versus effort of up to 5% is acceptable.

For example: A report indicates an employee worked 75% on instructional activities and 25% on a grant. The actual time the employee worked on instructional activities was 70% and 30% was spent on the grant. The difference is 5%, which is acceptable and an adjustment is not needed. If however, the employee worked 50% on instructional activities and 50% on a grant, an effort adjustment is needed and related payroll or cost share corrections must be initiated.

When reviewing the percentages, please do not include any Voluntary Uncommitted cost share. Voluntary Uncommitted cost share is faculty-donated time above that agreed to as part of an award.

An employee's total percent can never be greater than 100% or less than 100%, regardless of the number of hours or FTE's worked during a semester.

### **Effort Adjustments**

If the percentages on the report do not provide a reasonable estimate of the actual work performed by the employee, the effort percentages need adjusted. To adjust the effort percentage, write in the Effort Adjustment column the appropriate adjustment needed for the affected projects or activities and correct the total percentage(s) as appropriate.

The department will also need to initiate the appropriate payroll transfer or cost share reporting adjustment that will need to occur to correlate with the adjustment indicated on the report. After the salary and/or cost share adjustments have been made, a revised effort report will be initiated and sent to the department for certification.

### **Salary Transfers and Cost Share Corrections**

When salary transfers and/or cost share corrections affect a previously certified effort report, a revised effort report will be generated and sent to the department for re-certification.

### **Certifying Reports**

Each report should be signed by the employee, principal investigator, or responsible official(s). Personnel Specialists, Accountants and other Administrative Officers are not considered responsible for employee's time and therefore, their signatures are not acceptable. Federal auditors have also indicated that stamped or initialed signatures are not acceptable.

### **Submitting Reports**

Reports should be returned to Sponsored Programs Accounting by the due date at the bottom of the report.

## EFFORT REPORTING – GENERAL INFORMATION

---

Federal regulation: 2 CFR 200.430 Compensation-personal services

(i) *Standards for Documentation of Personnel Expenses*

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

---

K-State employees who have either direct payroll funding from a sponsored project and/or cost shared salaries reported on a sponsored project are required to certify their effort each semester. We use an after-the-fact certification. Sponsored Programs Accounting (SPA) compiles payroll records from HRIS and cost share records to produce effort reports each semester.

Time directly charged to a sponsored project is the amount of an employee's time spent working on a sponsored project where payment for that time is from sponsor provided funds.

Time claimed as cost share is time spent working on a sponsored project during the project period, but where the payment for that effort is from KSU funds (non-project, non-federal funds). See the SPA website for more information regarding [cost share](#) reporting.

**Effort Reports need to be signed by the individual the report covers\*\*.** Exceptions include:

- 1) Supervisors may sign for graduate & undergraduate students.
- 2) Supervisors may sign for research assistants.
- 3) Supervisors may sign for an employee when they are unavailable for signature, such as on sabbatical, when they are no longer employed by the university or other prolonged absence.

In all cases, the individual signing the report must be directly aware of and have first-hand knowledge of all effort being reported for an employee.

**Stamped and/or initialed signatures are not acceptable.**

Federal auditors will use the Effort Reports and statistics they provide to audit and approve or disapprove federal payments to Kansas State University for direct and cost shared personnel costs charged to the federal government. Therefore it is very important that the effort reports be prepared, reviewed, and certified carefully, accurately, and on a timely basis