

Effort Reporting

Academics and Research - Research

EWU Policy 302-06

Authority: EWU Board of Trustees

Effective March 23, 2012

Proponent: Office of Academic Affairs

Purpose: This policy prescribes standards and procedures for certification of time and effort by persons working on federal grants, contracts, cooperative agreements, and subrecipient agreements awarded to the university. The purpose of this policy is to comply with the federal Cost Principles for Educational Institutions- Compensation for Personal Services.

History: This policy is new. It was adopted by the EWU Board of Trustees (BOT) on March 23, 2012.

Applicability: This policy applies to all faculty, staff, and students of Eastern Washington University who perform compensated and/or uncompensated work on federal grants, contracts, cooperative agreements, and subrecipient agreements (hereinafter "federal agreements") awarded to the university. This policy also applies to principal investigators/project directors (i.e., the persons responsible for carrying out the scope of work identified in a federal agreement awarded to the university) and the supervisors of those persons performing work on a federal agreement.

1-1. Introduction

Federal agencies provide funding to Eastern Washington University for a variety of research, scholarship and service activities.

Appropriately certified effort reports provide auditable documentation to demonstrate that the funding agency received the level of effort described and expected by the proposal process, the award process, and all subsequent communications with the funder during the period of funding.

1-2. Policy

Faculty, staff, and students who provide work for a federal agreement, principal investigators/project directors, and their supervisors must adhere to the procedures set forth in this policy and related regulations and as defined by generally accepted accounting principles.

1-3. References

- 2 CFR Part 220. Also, Office of Management and Budget (OMB) Circular A-21 – Cost Principles for Educational Institutions
- 2 CFR Part 215. Also, Office of Management and Budget (OMB) Circular A-110 – Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations

1-4. Responsibilities

- (a) Eastern Washington University, through the Office of Grant and Research Development (OGRD) shall:
- (1) certify to the funding agency, for federal agreements, that the effort expended on the agency's projects justifies the salary charged to those projects;
 - (2) assure the funding agency that the commitment indicated (including mandatory and voluntary committed cost sharing) in the proposal and subsequent award is met in accordance with the funder's terms and conditions; and,
 - (3) require monthly effort reporting from each person whose salary is charged to or provided as cost sharing on one or more federal agreements.

1-5. Sanctions

Costs may be disallowed, funding may be reduced or terminated and other penalties imposed on the university if auditors find effort reporting to be inaccurate, incomplete or untimely. In addition, criminal charges may be brought against any individual reporting falsified effort.

As a result, any person who violates this policy shall be subject to disciplinary action and the availability of grant funds will be suspended until corrective action is taken and time and effort reporting

obligations are met. Incidences of violations or non-compliance with this policy also may be subject to EWU Policy 302-05 (Ethics in Research).

1-6. Reporting Violations

Suspected violations of this policy and/or relevant federal regulations should be reported to the Provost, the college Dean, OGRD, the University President, or to other university leaders.

Appendix A - Procedures

(b) The Office of Grant and Research Development (OGRD) shall:

- (1) implement and maintain a system for employees to review and certify salaries;
- (2) distribute monthly Level of Effort reports to appropriate personnel for review, modification as necessary and signature;
- (3) follow up with personnel who have not returned the LOE report within 45 days;
- (4) ensure that a system is in place for employees committing time to a federal agreement to meet their requirements for review and certification of salaries and to assure that the salaries of personnel charged or contributed to federal agreements correspond to the effort expended on these projects.
 - (i) For salaried employees, OGRD will calculate the anticipated level of effort on a monthly basis and prepare level of effort reports.
 - (ii) For non-salaried employees, the approved hourly timesheet is used to satisfy the requirement for effort certification under this policy.
- (5) maintain copies of completed level of effort reports for a period of six years from the issuance of the state audit report which includes the specific federal agreement; and,
- (6) ensure that any required adjustments of effort are negotiated with and approved by the funding agency.

(c) Research/Project Staff: Salaried employees, who perform compensated and/or uncompensated work on federal agreements, shall:

- (1) certify that information contained in monthly level of effort reports is fair and reasonable. If the information is not accurate, the employee shall revise it to more accurately reflect the activities for which the employee was paid.
 - (2) submit reports to their direct supervisor and the principal investigator/project director for the federal agreement on which they are being paid (or their department chair as applicable) for approval and certification;
- (d) Principal Investigators / Project Directors are ultimately responsible for the accuracy of certification. Principal Investigators / Project Directors shall:
- (1) review LOE reports for accuracy;
 - (2) sign approved LOE reports and forward them to OGRD;
 - (3) work with OGRD as necessary to make permanent payroll adjustments to a federal agreement if an employee has significantly revised the LOE report.