

Policy Title: Effort Reporting on Externally Sponsored Projects

Policy Statement: This policy sets forth conditions for the documentation of effort for faculty and professional staff who receive compensation, in whole or in part, through a grant or sponsored agreement, or who have committed personnel costs as part of cost sharing obligation on a grant or sponsored agreement.

Purpose: The purpose of this document is to outline the University of Washington Bothell's policies for ensuring compliance with effort reporting. Adherence to this policy is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies.

Policy Background: The correct allocation of personnel charge to the appropriate activity/account is important in the management of University resources and is especially significant to the University's compliance with federal guidelines. As a condition of receiving funding from the federal government, the University is required to maintain and certify the percentage of effort employees devote to externally-sponsored projects.

The University of Washington Bothell complies with the University of Washington's policies and procedures for completing Faculty Effort Certification (FEC) forms and Grant and Contract Certification forms for staff. The University's effort reporting system is an after-the-fact system requiring the completion of a form generated by the payroll system. This UW Bothell policy is intended to offer a proactive system that details the commitment at the time of proposal and to reinforce this understanding throughout the life of the grant.

Criteria: The University's policy is to comply with applicable federal regulations and guidance regarding time and effort reporting to ensure good stewardship of the funds provided to the University for sponsored projects. The University's effort distribution system and certification reporting system requires that all effort directly associated with a sponsored program be classified consistently, regardless of whether the salary is charged to the sponsor or is cost shared by the University. The distribution for the nine-month academic year for full time, tenure-track faculty should be spread across instruction, research and service.

Faculty and professional staff shall complete UW Bothell effort reports at the beginning of each academic quarter and submit them to the Office of Research Support (ORS). These internal effort reports will be held in ORS and matched to

the corresponding FEC when received from Management Accounting and Analysis.

Procedures: The procedures outlined below are intended to provide accurate accounting of an individual's effort in the quarter.

Quarterly Effort Report for Faculty (UW Bothell)

- Not required for research faculty paid 95% from external sources. In these cases, there is no need to document the inevitable variation by quarter across teaching, research and service.
- Shall reasonably reflect the percentage distribution of time and effort expended by faculty involved in externally sponsored project(s) as well as teaching and service across a quarter.
- Must be completed and signed at the beginning of each quarter and shall document the percentage of distribution of effort during the quarter.
- Shall be confirmed by the faculty member's program director. Confirmation is indicated by a countersignature on the form.
- Shall be returned to the Office of Research Support at the beginning of the quarter. At the end of the quarter, it will be used to compare to the UW FEC form to ensure accuracy of the FEC. They will be held there until 3 years after the final financial report for the grant is submitted.

Faculty Effort Certification Forms (UW)

- Shall be completed according to UW policy and procedure.

Quarterly Effort Report for Staff (UW Bothell)

- Shall reasonably reflect the percentage distribution of time and effort expended by staff involved in externally sponsored project(s).
- Can be drafted in advance to represent a plan, but must be completed and signed near the end of each quarter and shall document the percentage distribution of effort during the same quarter.
- Shall be signed by a person having firsthand knowledge of the staff member's activities, most reasonably an administrator or PI.
- Shall be held in the program or center administering the grant for 3 years after the final financial report for the grant or contract is submitted.

Grant & Contract Certification Forms (UW)

- Shall be completed according to UW policy and procedure.