



ADMINISTRATIVE POLICY

Effort Reporting Policy

Effective as of:
April 2023

Approval Authority:	Vice Chancellor for Finance
Responsible Administrator:	Controller
Responsible Office:	Finance
Policy Contact:	Senior Director, Research Finance

POLICY STATEMENT

Vanderbilt University maintains systems and procedures documenting the distribution of activity to individual sponsored agreements in compliance with federal regulations as defined by the Office of Management and Budget (OMB) Uniform Guidance 2 CFR 200. Any faculty who performed work on a federally funded project or served as a project’s principal investigator must certify effort, unless in their absence, this task is delegated to a designee who must have suitable means of verification of the distribution of effort.

REASON FOR POLICY

The purpose of this policy is to ensure that the Vanderbilt University community stays compliant with the federal rules and regulations surrounding Effort Reporting. The University receives significant funding for sponsored programs from the federal government and other external sources. The OMB’s Uniform Guidance requires that payments to individuals who worked on federally sponsored projects, including federally funded sub-awards received from other institutions, industry or the State, are properly accounted for within the institutional systems and that these payments are a reasonable reflection of the work performed. It further requires that they be certified. Non-compliance with these requirements would result in disallowance of cost for salary and wages and would limit the recovery of Facilities and Administrative (F&A) costs (i.e. indirect costs) due to the University’s failure to isolate research salaries and wages from costs associated with other University activities. Noncompliance would negatively affect the University’s reputation and could jeopardize future funding from the federal government and collaborations with other institutions.

POLICY SCOPE

This policy applies to all University faculty and Principal Investigators (PIs) performing on and managing federally sponsored projects.

POLICY

For purposes of this policy, effort certification is the approval/confirmation that the costing distribution for a period of time captured in the ecrt® system is a reasonable reflection of one's allocation of efforts across all duties and tasks related to their 100% institutional base pay. This approval/confirmation is required by federal regulations when any portion of the distribution is funded by federally-sponsored contracts and grants.

DEFINITIONS

Effort Certification – A certification of the costing distribution for a period of time that is a reasonable reflection of one's actual allocation of efforts across all duties and tasks related to their 100% institutional base pay.

PROCEDURES

Procedures for requesting and processing retro costing actions are outlined <https://finance.vanderbilt.edu/researchfinance/vupolicies.php>

FREQUENTLY ASKED QUESTIONS

FAQs related to this policy are outlined <https://finance.vanderbilt.edu/researchfinance/vupolicies.php>.

ADDITIONAL CONTACTS

Subject	Contact/Position	Phone	Fax/Email
Policy Issuance	Director, RF	615-343-6655	researchfinance@vanderbilt.edu
Policy Questions	RF	615-343-6655	researchfinance@vanderbilt.edu

RELATED POLICIES/DOCUMENTS

Federal Uniform Guidance – <https://www.ecfr.gov>

NIH Grants Policy Statement - <https://grants.nih.gov/policy/index.htm>

NSF Requirements - <https://www.nsf.gov/bfa/dias/policy/>

HISTORY

Issued: 07/01/1990

Last Amended: 03/01/2017

Latest Update: 04/11/2023

***Disclaimer:** The policies and procedures that guide practices are intended to assist in consistent administration and compliance. Vanderbilt reserves the right to modify its policies and practices, in whole or in part, at any time. Revisions to existing policies and procedures, and the development of new policies and procedures, will be made from time to time at the discretion of the University. When new policies are implemented or existing policies are revised, the University will notify members of the University community as soon as practicable. However, where differences occur, the most recent policy as reviewed and approved by the University will take precedence.*