Procedures

Procedure Summary

This procedure document outlines how effort reports are released and the timeline for certification at UCLA.

Business Process Details

EFFORT REPORTING PROCEDURE

Background

Office of Management and Budget Circular A-21 provides specific federal regulations that require any entity receiving federal funding to certify effort, including committed cost sharing effort, expended on federally sponsored projects.

Incomplete or improper reporting of effort is a compliance violation that could result in audit disallowances and/or withholding of federal research funding.

Effort

Effort is defined as the amount of time spent on a particular activity. Individual effort is expressed as a percentage of the total amount of time spent on work-related activities (i.e., instruction, research, patient care, administration, etc.) for which the University compensates the individual. Effort reporting is the method the University uses to certify to federal sponsors that the effort spent on a project is equal to the salaries actually charged to the project plus the committed cost sharing.

Certification

Effort that has been directly charged to the federal or federal flow-through fund must be certified. Committed Cost Sharing (i.e., mandatory and voluntary committed cost sharing) must also be substantiated by effort certification.
Principal Investigators are required to self-certify their own effort. All other effort reports can be certified by the Principal Investigator, the employee or an authorized certifier with first-hand knowledge of the employee’s effort.

**UCLA’s Effort Reporting**

UCLA releases effort reports on a semi-annual basis. On or around April 15 for the Fall and Winter period and on or around October 15 for the Spring and Summer period. The periods include the following reporting schedules:

**Fall/Winter Certification Period**
1. **11/12 Academics and Non-Academics**
   - Service Period: October - March
   - Pay Periods: Fall: October - December
                 Winter: January - March
2. **9/12 Academics**
   - Service Period: July - February
   - Pay Periods: Fall: July - October
                 Winter: November - February

**Spring/Summer Certification Period**
1. **11/12 Academics and Non-Academics**
   - Service Period: April - September
   - Pay Periods: Spring: April - June
                 Summer: July - September
2. **9/12 Academics**
   - Service Period: March - September
   - Pay Periods: Spring: March - June
                 Summer: Mid-June - Mid-September (Additional Comp. Research)

**Effort Report Deadline Schedule**

In accordance with UCOP Policies, UC Contract and Grant Manual, Chapter 7-330, “Effort Confirmation System” and UC Accounting Manual Chapter P-196-13, “Payroll: Attendance, Time Reporting, and Leave Accrual Records” effort reports must be certified within 120 days from the end of the Service Period. Subsequent reminders and status updates are sent out prior to deadline. One day after the scheduled due date, reports with statuses other than “certified” or “not required” will change to “overdue”.
Regulations and Related Procedures

Federal Regulations that Govern Effort Reporting

- OMB Circular A-21, Cost Principles for Higher Educational Institutions, Section J-10
- OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

UC Policies on Effort Reporting

- UC Contract and Grant Manual, Chapter 10-248, Time and Effort Reporting
- UC Contract and Grant Manual, Chapter 5, Cost Sharing
- UC Contract and Grant Manual, Chapter 6, Financial-General
- UC Contract and Grant Manual, Chapter 7-330, Effort Confirmation System
- UC Operating Guidance Memo No. 00-09, General Principles Governing Payroll Charges to Extramural and University Funds
- UC Regulation Number 4, “Special Services Individuals and Organizations”