



REPORTING AND CERTIFYING EFFORT POLICY

Policy No.: CU-OSP-84

Section 1. General

- 1.1 Scope: This policy applies to all individuals, including, but not limited to, staff, faculty, and administrators, who have salaries paid from, and/or committed effort to, externally funded programs as well as individuals whose salaries are cost shared on sponsored programs. This policy is applicable to grants awarded after December 26, 2014.
- 1.2 Authority: W. Va. Code § 18B-1-6; 2 CFR 200, referred to as “The Uniform Guidance on Federal Awards.”
- 1.3 Effective Date: June 03, 2025
- 1.4 Purpose: The purpose of this policy is to establish procedures for the management and certification of proposed effort commitments for all sponsored projects at Concord University. Compliance under this policy is regulated by The Uniform Guidance for Federal Awards (2 CFR 200) and any other requirements as dictated by the specific federal awarding agency.

Section 2. Policy

- 2.1 It is the policy of the University that records of salaries and benefits charged to federally sponsored projects through proposed effort commitments be recorded, maintained, and certified pursuant to 2 CFR 200.430(i).
- 2.2 In requesting sponsored projects funding, Concord University must ensure that the proposed effort commitments are reasonable and conform to the institution’s expectations of the Principal Investigator and key personnel. If the funding request is awarded, Concord must assure the sponsor that the effort proposed will be effectively managed within the parameters of the sponsor’s requirements and institutional policy.
- 2.3 “Effort” is calculated in the form of person months or percent effort, and must be based on the individual’s Institutional Base Salary (IBS). The IBS shall not be increased as a result of replacing Concord’s salary funds with sponsored award funds. All requested

salary support should be commensurate with the proposed effort commitments and must also be based on the individual's IBS.

- 2.4 While Concord does not typically cost share effort on a voluntary basis, all voluntary commitment of uncompensated effort should be made only when the competitive circumstances or perceived institutional benefit of receiving the award are deemed to be sufficiently strong to warrant the commitment. Approval for voluntary or mandatory cost sharing of effort must be obtained from the Dean and Department Chair for faculty members and from the Cabinet Level Administrator for Staff members, and this approval must be documented on the Proposal Routing Form.
- 2.5 The Office of Sponsored Programs (OSP) will require semiannual (twice a year) certification of effort for each individual whose salary is charged to one or more federal, state, or private sponsored project.

Section 3. Definitions

- 3.1 **Effort** – Effort is the time spent on any activity by an individual, expressed as a percentage of the individual's Full Workload.
- 3.2 **Institutional Base Salary (IBS)** – IBS is the annual compensation set and paid by Concord for an employee's Full Workload, whether that individual's time is spent on research, teaching, or other activities and is determined by the faculty or staff member's WV-11 or terms of employment within the Concord University Research and Development Corporation. IBS excludes any income that is unrelated to an individual's appointment at Concord or additional compensation for duties above and beyond the faculty or staff member's Full Workload.

Section 4. Responsibility for Implementation

The Office of Sponsored Programs shall have primary responsibility for implementation and review of the developed procedures along with monitoring and updating this policy in accordance with federal award requirements.

Section 5. Amendments

This Policy may be amended to change or update any and all West Virginia Code citations, names, titles, links to information, grammar, and spelling without going through the rulemaking process.

Federal and State laws, rules and regulations change. The Board may modify any portion of this policy to conform with the University's practices with such changes. Subject to the University's rulemaking policy, the University will change this policy to conform to the most current laws, rules, and regulations within a reasonable time of discovering the change.

Approval:

Intent to Plan approved by Board of Governors: October 17, 2024

Policy approved by the Board of Governors: June 03, 2025