SPAN Meeting
November 17, 2025

Fundamentals of Effort Reporting

Alan Reeves, Sponsored Projects Accountant

What is Effort?

- Effort is the portion of time that you spend working on a particular grant or activity.
- Effort is always expressed as a % of your total hours worked
  - Example: If you worked a total of 50 hrs one week, and 20 hrs were spent on a particular grant, your effort for that grant during that period would be 40% (20 hrs / 50 total hrs).
  - Note that your effort is reported as a % of your total hours worked, not the actual number of hours.
- Note that your effort will never exceed 100%
- Committed effort = The % of time that has been promised to the sponsor of an award
- Actual effort = The % of time actually spent working on a project. This must align closely with the committed effort. Any significant reductions (typically 25% or more) compared to committed effort often require sponsor approval

What is an ePER?

- Electronic Personnel Effort Report
- ePERs are automatically generated
- Tracks effort of anyone who has worked on/is working on a sponsored project (excluding hourly staff)
- Additional information can be found at:

  https://www.cu.edu/controller/epers-training

Why Do We Need to Track & Certify Effort?

- Sponsors want to ensure that the actual effort spent on the sponsored program matches the effort committed and funded by the sponsored program.
- Federal guidelines (Uniform Guidance) mandate that any institution that receives funding for a federally sponsored project have a process in place to support salary expenses charged to sponsored projects. Effort reporting and certification fulfills that obligation.
- Certified effort reports provide the primary auditable documentation to support salary expenses on a sponsored project

Effort Reporting FAQ

- Who is required to submit effort reports?
  - Every employee paid from a sponsored project must certify their effort for every semester for which they are being paid directly by a sponsored project. Hourly employees are not required to submit effort reports.
- What time frame is covered by each effort report?
  - ePERS are completed for each semester Spring/Summer/Fall, and the certification of those reports is due 120 days after the end of the semester.
- How often do I have to submit an effort report?
  - Effort must be certified after every semester, but does not need to be tracked for effort certification purposes during semesters when you are not being directly paid by a sponsored project.

ePER Schedule

Fall				Spring					Summer		
Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	August

- Ready for certification the day after the semester ends
- Past due 120 days after the end of the semester

Importance of Accurate & Timely Certifications

- SPA (Sponsored Projects Accounting) submits any required financial reports to sponsors regardless of ePER certifications.
  - If data changes after submission, a discrepancy is created between actual financials and reporting
  - This may result in having to file revised financial reports with the sponsor.
  - Inaccurate effort reporting can lead to audit findings, repayment of funds, and reputational risk for the institution. It's critical to certify effort truthfully and timely.
  - Revising inaccurate effort certifications will also automatically change the status to "PET Required" which will require a PET entry to correct.

SPA Contact & Notifications

- The Sponsored Projects Accountant assigned to your project is your contact for effort questions
- Automated email messages will notify any staff member that needs to certify their effort
- Our student employee sends notifications for terminated employee ePER certifications

Processes for ePER Certification

- Instructions can be found on the Sponsored Projects Accounting website
  - ePERs Instructions for Certification

    Effort Certification Step-by-Step Guide

  - ePERs Instructions for Leaving or Terminated Employees

    Certifying ePERs for a Terminated Employee

  - ePERs Memo of Certification for Terminated Employees

    Certification Memo for Terminated Employee

Important Items to Remember

- Make sure that appropriate payroll (effort) is included in your grant budget.
  - The amount of salary posting to a grant is based upon effort %
- Set up payroll distributions for employees working on a grant.
- Review actual payroll charges against budgeted payroll/effort periodically with the PI
- If, for some reason, effort obligations are not being met……let your SP Accountant know!

How Do I Certify My Effort?

- You will receive an automated email message (like the one shown below) notifying you that you must review/certify your effort

UNIVERSITY OF COLORADO **COLORADO SPRINGS**

From: epers@cu.edu <epers@cu.edu>
Sent: Wednesday, September 4, 2024 10:27 PM
To: [redacted]
Cc: epers.system@cu.edu
Subject: Your Compliance Effort Report (ePER) is Due

Dear [redacted]

You have activity on a Sponsored Project which requires you to certify an effort report (ePER) that reflects the percentages of time spent on each project. This report is for the **Summer, 2024** academic ter

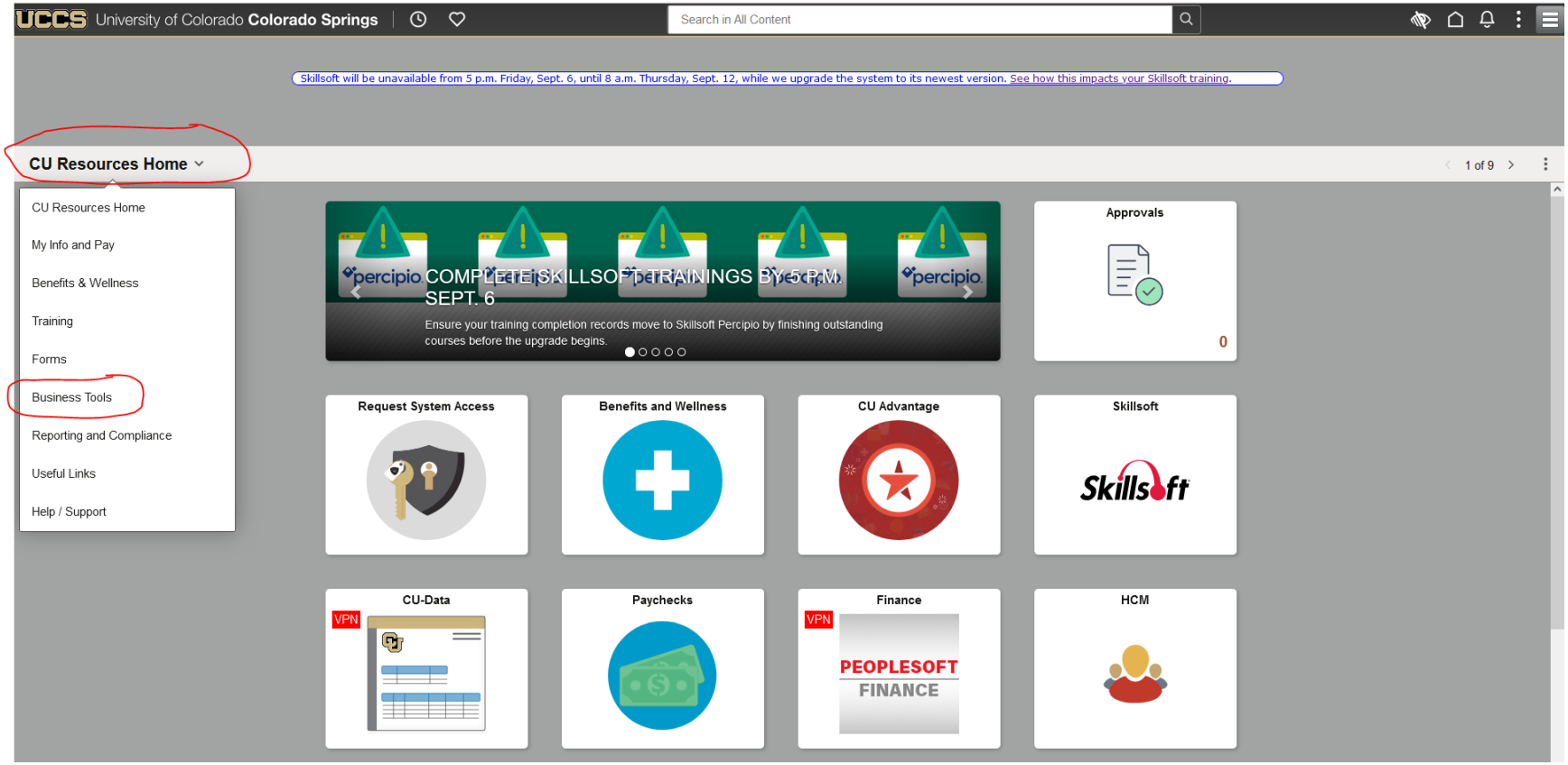
Follow these instructions to access the ePERS page:

For faculty members and staff, log in to your campus portal: https://my.cu.edu/
Click on the CU Resources Home drop down menu and select Business Tools. Then click on the ePERS tile.

If the information on the ePER appears incorrect or for any other questions, please contact melinda.hamilton@uccs.edu
You may also contact your department administrator for assistance.

Thank you.

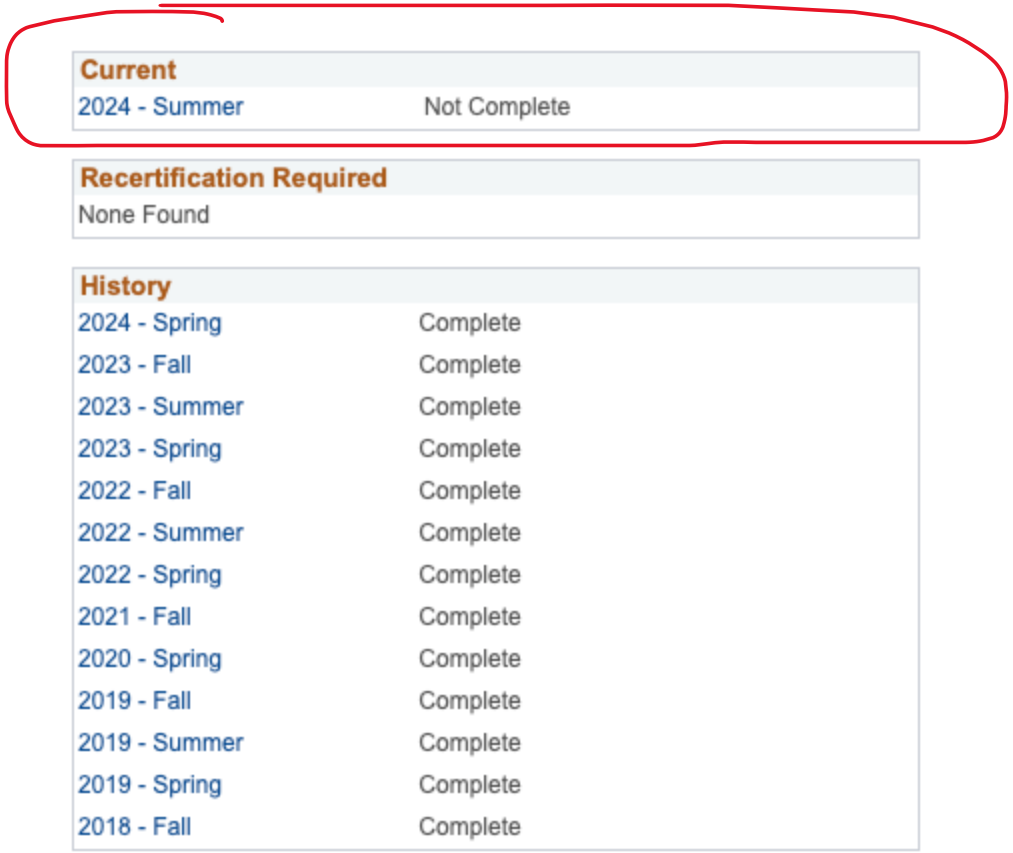
Login to CU Resources Home > Business Tools dropdown



Locate this ePERS tile



Look within the Current section and click on the blue hyperlink

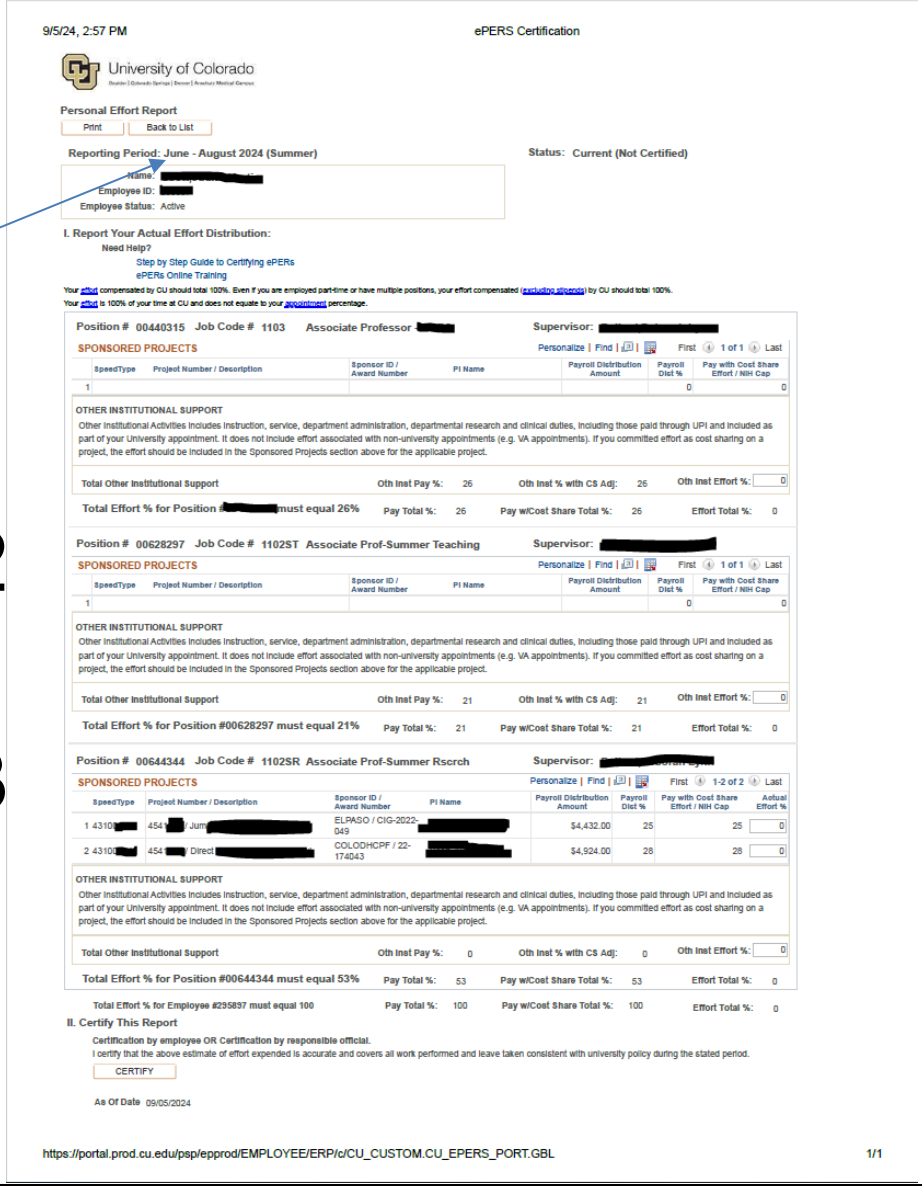


Current	
2024 - Summer	Not Complete

Recertification Required
None Found

History	
2024 - Spring	Complete
2023 - Fall	Complete
2023 - Summer	Complete
2023 - Spring	Complete
2022 - Fall	Complete
2022 - Summer	Complete
2022 - Spring	Complete
2021 - Fall	Complete
2020 - Spring	Complete
2019 - Fall	Complete
2019 - Summer	Complete
2019 - Spring	Complete
2018 - Fall	Complete

- Organized by position number
- Reporting Period – this example is for June – August 2024



9/5/24, 2:57 PM ePERS Certification

University of Colorado

Personal Effort Report

Print | Back to List

Reporting Period: June - August 2024 (Summer) **Status: Current (Not Certified)**

Name: [redacted]
Employee ID: [redacted]
Employee Status: Active

I. Report Your Actual Effort Distribution:

Need Help?
Step by Step Guide to Certifying ePERs
ePERs Online Training

Your effort compensated by CU should total 100%. Even if you are employed part-time or have multiple positions, your effort compensated (excluding stipends) by CU should total 100%.
Your effort is 100% of your time at CU and does not equate to your appointment percentage.

1

Position # 00440315 Job Code # 1103 Associate Professor [redacted] Supervisor: [redacted]

SPONSORED PROJECTS — Personalize | Find | First 1 of 1 Last

	SpeedType	Project Number / Description	Sponsor ID / Award Number	PI Name	Payroll Distribution Amount	Payroll Dist %	Pay with Cost Share Effort / NIH Cap
1						0	0

OTHER INSTITUTIONAL SUPPORT

Other Institutional Activities includes instruction, service, department administration, departmental research and clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g. VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.

Total Other Institutional Support — Oth Inst Pay %: 26 — Oth Inst % with CS Adj: 26 — Oth Inst Effort %: 0

Total Effort % for Position [redacted] must equal 26% — Pay Total %: 26 — Pay w/Cost Share Total %: 26 — Effort Total %: 0

2

Position # 00628297 Job Code # 1102ST Associate Prof-Summer Teaching Supervisor: [redacted]

SPONSORED PROJECTS — Personalize | Find | First 1 of 1 Last

	SpeedType	Project Number / Description	Sponsor ID / Award Number	PI Name	Payroll Distribution Amount	Payroll Dist %	Pay with Cost Share Effort / NIH Cap
1						0	0

OTHER INSTITUTIONAL SUPPORT

Other Institutional Activities includes instruction, service, department administration, departmental research and clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g. VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.

Total Other Institutional Support — Oth Inst Pay %: 21 — Oth Inst % with CS Adj: 21 — Oth Inst Effort %: 0

Total Effort % for Position #00628297 must equal 21% — Pay Total %: 21 — Pay w/Cost Share Total %: 21 — Effort Total %: 0

3

Position # 00644344 Job Code # 1102SR Associate Prof-Summer Rsrch Supervisor: [redacted]

SPONSORED PROJECTS — Personalize | Find | First 1-2 of 2 Last

	SpeedType	Project Number / Description	Sponsor ID / Award Number	PI Name	Payroll Distribution Amount	Payroll Dist %	Pay with Cost Share Effort / NIH Cap	Actual Effort %
1	4310[redacted]	454[redacted] Jum[redacted]	ELPASO / CIG-2022-049	[redacted]	$4,432.00	25	25	0
2	4310[redacted]	454[redacted] Direct [redacted]	COLODHCPF / 22-174043	[redacted]	$4,924.00	28	28	0

OTHER INSTITUTIONAL SUPPORT

Other Institutional Activities includes instruction, service, department administration, departmental research and clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g. VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.

Total Other Institutional Support — Oth Inst Pay %: 0 — Oth Inst % with CS Adj: 0 — Oth Inst Effort %: 0

Total Effort % for Position #00644344 must equal 53% — Pay Total %: 53 — Pay w/Cost Share Total %: 53 — Effort Total %: 0

Total Effort % for Employee #295897 must equal 100 — Pay Total %: 100 — Pay w/Cost Share Total %: 100 — Effort Total %: 0

II. Certify This Report

Certification by employee OR Certification by responsible official.
I certify that the above estimate of effort expended is accurate and covers all work performed and leave taken consistent with university policy during the stated period.

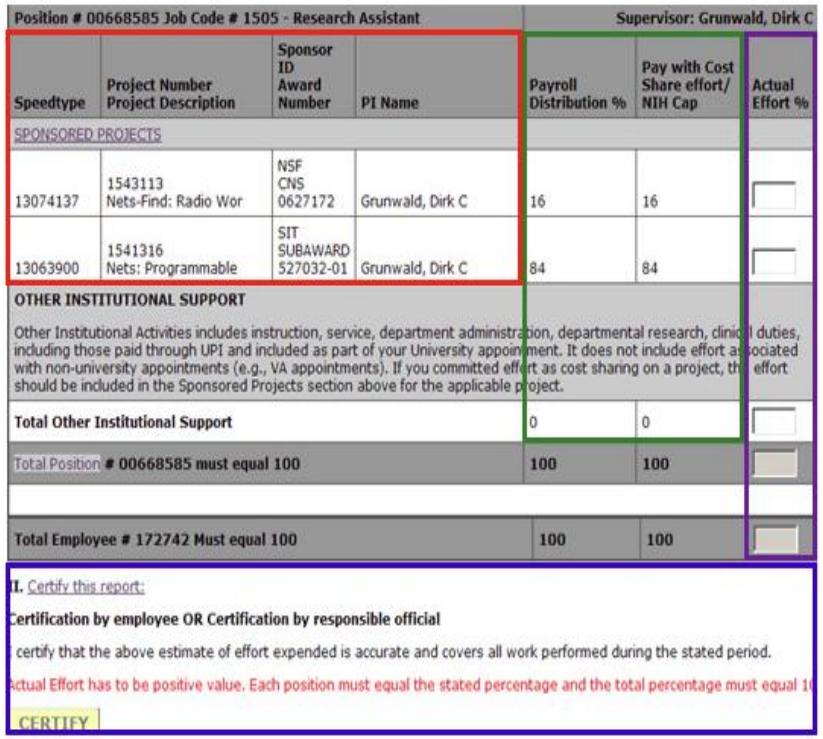
CERTIFY

As Of Date 09/05/2024

https://portal.prod.cu.edu/psp/epprod/EMPLOYEE/ERP/c/CU_CUSTOM.CU_EPERS_PORT.GBL 1/1

Effort Certifications Process

- Key
  - Red box: Project information
  - Green box: Payroll and cost share/NIH salary cap
  - Purple box: Effort information
  - Blue box: Certification



Position # 00668585 Job Code # 1505 - Research Assistant — Supervisor: Grunwald, Dirk C

Speedtype	Project Number Project Description	Sponsor ID Award Number	PI Name	Payroll Distribution %	Pay with Cost Share effort/ NIH Cap	Actual Effort %
SPONSORED PROJECTS						
13074137	1543113 Nets-Find: Radio Wor	NSF CNS 0627172	Grunwald, Dirk C	16	16	
13063900	1541316 Nets: Programmable	SIT SUBAWARD 527032-01	Grunwald, Dirk C	84	84	
OTHER INSTITUTIONAL SUPPORT						
Other Institutional Activities includes instruction, service, department administration, departmental research, clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g., VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.						
Total Other Institutional Support				0	0	
Total Position # 00668585 must equal 100				100	100	
Total Employee # 172742 Must equal 100				100	100	

II. Certify this report:

Certification by employee OR Certification by responsible official

I certify that the above estimate of effort expended is accurate and covers all work performed during the stated period.

Actual Effort has to be positive value. Each position must equal the stated percentage and the total percentage must equal 1

CERTIFY

Process for Employees Who are Leaving or Have Left the university

- ePERs should be completed electronically through UCCS Portal in lieu of completing a hard copy (PDF of online ePER)
- A supervisor can use the employee's ID to search for their ePER and certify
- If this is not possible, the PI may certify a hard copy of the ePER
- The Director of SPA can then attach the hard copy to the ePER within PeopleSoft.
- The Director of SPA will certify the ePER

Recap – Effort Reporting

- Understand effort reporting
  - All staff paid on a sponsored project must certify effort.
  - Hourly staff are exempt.
  - Effort reporting/certification is a federal requirement.
  - Effort is always reported as a % of total time worked (not # of hours)
  - Ramifications of inaccurate or late certification
- Things to watch when a new project is set up
  - Verify proper salary (effort) is assigned to the project
  - Make sure to set up payroll distributions and submit to Payroll Dept
  - Monitor payroll postings to projects on a regular (monthly) basis in order to catch any discrepancies
- Understand the certification process
  - Effort reports are issued at the end of each semester
  - Certification is due within 120 days

Additional Information & Resources

- Training and other information regarding effort reporting and certification can be found on the controller's website:

  https://www.cu.edu/controller/epers-training

- Additional information and forms can be found on the Sponsored Projects Accounting website:

  https://vcaf.uccs.edu/units/controllers-office/sponsored-projects

Effort/ePER Examples

Scenario

- Dr. Jones is a Principal Investigator (PI) working on a federally funded research grant. The grant budget includes salary support for her time spent on the project. Effort is expressed as a percentage of her institutional base salary (IBS) or in person-months.
- **Institutional Base Salary (IBS):** $120,000/year
- **Full-time appointment:** 12 months

Example 1: Proposal Request for 20% Effort

- Dr. Jones will devote **20% effort** to the project for the entire 12-month budget period. Calculation:
- Salary charged = $120,000 × 20% = $24,000
- Person-months = 12 × 20% = **2.4 months**

Example 2: Proposal Request for 1.34 Months Effort

- Dr. Jones will devote **1.34 person-months** to the project during the 12-month budget period. Calculation:
- Effort % = (1.34 ÷ 12) × 100 = **11.17%**
- Salary charged = $120,000 × 11.17% ≈ $13,404

Quick Comparison Table

Effort Format	% Effort	Person-Months	Salary Charged
20% Effort	20%	2.4	$24,000
1.34 Months Effort	11.17%	1.34	$13,404

How to Pull HCM Query to Confirm ePER

- From CU Resources Home > HCM Tile > Select top left Employee Self Service drop down > Select HCM Community Users > HCM WorkCenter > Select the Resources tab > **Payroll Register Acct Detail**

ePER

Reporting Period: January - May 2025 (Spring) **Status: Certified**

Certified By: [redacted]

Name: [redacted]
Employee ID: [redacted]
Employee Status: Active

I. Report Your Actual Effort Distribution:

Need Help?

Step by Step Guide to Certifying ePERs
ePERs Online Training

Your effort compensated by CU should total 100%. Even if you are employed part-time or have multiple positions, your effort compensated (excluding stipends) by CU should total 100%.

Your effort is 100% of your time at CU and does not equate to your appointment percentage.

Position # [redacted] **Job Code # 1301 Professor-Research** **Supervisor:** [redacted]

SPONSORED PROJECTS Personalize | Find | | First 1-3 of 3 Last

	SpeedType	Project Number / Description	Sponsor ID / Award Number	PI Name	Payroll Distribution Amount	Payroll Dist %	Pay with Cost Share Effort / NIH Cap	Actual Effort %
1	43000850	4541284 / Collaborative Research: IHBEM:	NSF / 2327816	[redacted]	$4,772.38	43	43	43
2	43000876	4541315 / The Geography of Responses to	UCAR / Subaward No. SUBAWD04661	[redacted]	$3,986.45	36	36	36
3	43000893	4541334 / Measuring Lyme Disease Risk Al	COLUMBU / 3(PG013078-01)	[redacted]	$2,392.07	21	21	21

OTHER INSTITUTIONAL SUPPORT

Other Institutional Activities includes instruction, service, department administration, departmental research and clinical duties, including those paid through UPI and included as part of your University appointment. It does not include effort associated with non-university appointments (e.g. VA appointments). If you committed effort as cost sharing on a project, the effort should be included in the Sponsored Projects section above for the applicable project.

Total Other Institutional Support	**Oth Inst Pay %:** 0	**Oth Inst % with CS Adj:** 0	**Oth Inst Effort %:** 0		
Total Effort % for Position [redacted] must equal 100%	**Pay Total %:** 100	**Pay w/Cost Share Total %:** 100	**Effort Total %:** 100		
Total Effort % for Employe[redacted] must equal 100	**Pay Total %:** 100	**Pay w/Cost Share Total %:** 100	**Effort Total %:** 100		

HCM Payroll Register Acct Detail

Off Cycle	Form ID	Check Dt	Check Status	Check Nbr	Reverse	Fiscal Year	Acct Period	Job Cod	Earn End Dt	Earn Cod	Earn Descr	Earnings	Account	SpeedType	SpeedType Descr	Fund	Org	Program	Project	Sub-Class
N	ADVICE	6/30/2025	Confirmed	10448138	N	2025	12	1301	6/30/2025	RGN	Regular Earnings Salary NVA	1,122.38	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	6/30/2025	Confirmed	10448138	N	2025	12	1301	6/30/2025	RGN	Regular Earnings Salary NVA	414.77	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	6/30/2025	Confirmed	10448138	N	2025	12	1301	6/30/2025	RGN	Regular Earnings Salary NVA	693.03	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	
N	ADVICE	5/30/2025	Confirmed	10404781	N	2025	11	1301	5/31/2025	RGN	Regular Earnings Salary NVA	1,122.38	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	5/30/2025	Confirmed	10404781	N	2025	11	1301	5/31/2025	RGN	Regular Earnings Salary NVA	414.77	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	5/30/2025	Confirmed	10404781	N	2025	11	1301	5/31/2025	RGN	Regular Earnings Salary NVA	693.03	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	
N	ADVICE	4/30/2025	Confirmed	10355678	N	2025	10	1301	4/30/2025	RGN	Regular Earnings Salary NVA	892.92	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	4/30/2025	Confirmed	10355678	N	2025	10	1301	4/30/2025	RGN	Regular Earnings Salary NVA	912.50	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	4/30/2025	Confirmed	10355678	N	2025	10	1301	4/30/2025	RGN	Regular Earnings Salary NVA	424.76	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	
N	ADVICE	3/31/2025	Confirmed	10298317	N	2025	9	1301	3/31/2025	RGN	Regular Earnings Salary NVA	424.76	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	
N	ADVICE	3/31/2025	Confirmed	10298317	N	2025	9	1301	3/31/2025	RGN	Regular Earnings Salary NVA	912.50	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	3/31/2025	Confirmed	10298317	N	2025	9	1301	3/31/2025	RGN	Regular Earnings Salary NVA	892.92	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	2/28/2025	Confirmed	10248071	N	2025	8	1301	2/28/2025	RGN	Regular Earnings Salary NVA	892.92	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	2/28/2025	Confirmed	10248071	N	2025	8	1301	2/28/2025	RGN	Regular Earnings Salary NVA	424.76	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	
N	ADVICE	2/28/2025	Confirmed	10248071	N	2025	8	1301	2/28/2025	RGN	Regular Earnings Salary NVA	912.50	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	1/31/2025	Confirmed	10200896	N	2025	7	1301	1/31/2025	RGN	Regular Earnings Salary NVA	892.92	401010	43000876	The Geography of Responses	30	40386		4541315	
N	ADVICE	1/31/2025	Confirmed	10200896	N	2025	7	1301	1/31/2025	RGN	Regular Earnings Salary NVA	912.50	401010	43000850	IHBEM: Three-Way Coupling of	30	40386		4541284	
N	ADVICE	1/31/2025	Confirmed	10200896	N	2025	7	1301	1/31/2025	RGN	Regular Earnings Salary NVA	424.76	401010	43000893	Measuring Lyme Disease Risk	30	40386		4541334	

4,772.38	**4541284**
3,986.45	**4541315**
2,392.07	**4541334**
11,150.90	
43%	**4541284**
36%	**4541315**
21%	**4541334**

$4,772.38/11,150.90 = 0.43
$3,986.45/11,150.90 = 0.36
$2,392.07/11,150.90 = 0.21

ePER

SPONSORED PROJECTS — Personalize | Find | First 1-3 of 3 Last

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HCM

	4,772.38	**4541284**
	3,986.45	**4541315**
	2,392.07	**4541334**
	11,150.90	
$4,772.38/11,150.90 = 0.43	43%	**4541284**
$3,986.45/11,150.90 = 0.36	36%	**4541315**
$2,392.07/11,150.90 = 0.21	21%	**4541334**



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