



# VCU

Dear \_\_\_\_\_,

As a recipient of sponsored funding, including federal funding, Virginia Commonwealth University (VCU) is responsible for complying with the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Within Uniform Guidance there are specific requirements pertaining to the documentation and support of personnel expenses. More specifically, the following is stated in section 2 CFR 200.430(i):

*“Charges to Federal awards must be based on records that accurately reflect the work performed. These records must... reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities; and Encompass both federally assisted and all other activities compensated by the non-Federal entity.”*

To fulfill this requirement, VCU's Effort Reporting team conducts regularly scheduled reviews of highly sponsored faculty to ensure all of their activities, sponsored and non-sponsored, are accurately represented on their certified effort statements. During our most recent review, you were found to have 95% or more of your effort dedicated towards sponsored programs.

In order to ensure compliance with Uniform Guidance, we are requesting that you provide a brief description/justification as to why your sponsored effort is at or above 95%. This statement, along with your signature and that of your supervisor will provide assurance in the event of a future audit or sponsor review that all of your activities, both sponsored and non-sponsored, (e.g. research, teaching, proposal writing, and other administrative duties associated with your department and/or appointment), are accurately represented.

Please use the box below to provide your description/justification:

_____ Faculty Member's Signature	_____ Supervisor Signature

Once completed, this document and the accompanying effort statement will be kept on file by the department of Grants & Contracts Accounting and Effort Reporting. If there are any additional questions, please contact [effortreport@vcu.edu](mailto:effortreport@vcu.edu).