Time and Effort Basics

Finance & Administration



PRESENTERS

Dr. Arlitha Williams-Harmon

David Lyon – Controller

Kim Smith - Grant Accountant

All great things take time and effort!



The purpose of this presentation is to familiarize faculty and their administrative support staff with the University's effort reporting system, in order to comply with federal regulations and Jax State policies and procedures that govern effort on sponsored projects.





Explain the requirements for effort reporting and certification.

Provide guidance on effort reporting and certification.

•Walk through effort reporting training scenarios.



Effort Reporting Overview



Effort Commitments



Making a Commitment of Effort

A commitment is an obligation that Jax State must fulfill.

Commitments are specific and quantified, and they generally are expressed in terms of % of your work time over a given project period.

Commitments may be adjusted with the approval of the sponsoring agency.

A commitment is the amount of effort proposed in a grant proposal or other project application, and that the sponsor accepts – regardless of whether you request salary support for the effort.



Why do we report effort?



 OMB 2 CFR 200:415 requires that the University document the distribution of activity to each individual sponsored project.

The method for documenting must:

- Reasonably reflect the activity for which an individual is paid by the University, OMB 2 CFR 200:430.
- Reflect all of these activities performed by the individual.
- Include after-the-fact confirmation to ensure that initial salary charges reasonably approximate actual effort.
- Be performed by the individual or a responsible individual who has a "suitable means of verification that the work was performed".



Why do we report effort?



- Federal audit personnel rely on effort reporting to evaluate whether the salary paid on an award is reasonably relative to the effort expended on the award.
- Principal Investigators and the University are ultimately responsible for ensuring that all charges to an award are appropriate, including salary charges.



Why do we report effort?



- Federal agencies are accountable to Congress and to the public for the use of these funds.
- Salary and wages typically represent more than half of all direct costs.
- Effort reports document and account for the use of those funds.



Effort Commitments on Sponsored Projects



Often, the sponsor pays all of the costs associated with a sponsored project. But sometimes Jax State bears a portion of the costs.

- Paid effort is work for which the sponsor provides salary support.
- Contributed (or cost-shared) effort is any work on a sponsored project for which the university, rather than the sponsor, provides salary support.

Both types of effort are important in the effort certification process.



Effort Reporting and Compliance



- Extra funding for sponsored programs often times comes with strings attached
- Accepting federal funds means:
 - compliance with applicable cost principles.
 - Universities receiving sponsored research dollars should have appropriate systems, policies and procedures in place to properly document all commitments, including effort.



Effort Reporting and Compliance



Effort Reporting has come under increased scrutiny.

- Focus of Federal review and Controller's Office activity
- Several multi-million dollar
 False Claims Act
 settlements
- NSF/OIG audits (recent and ongoing)



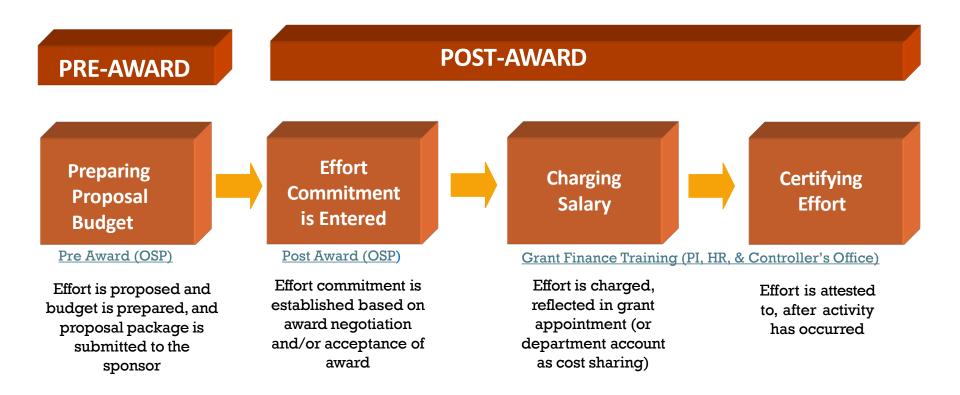


Am I alone in the effort reporting?

No!



When should I think about effort?



LEADERSHIP, POLICIES, TRAINING, SYSTEMS



Tracking Effort Commitments



When the proposal does not explicitly list key persons, the university defines key personnel for the purpose of effort reporting as the PI and all co- investigators.

Commitments are recognized and must be tracked for:

- the Principal Investigator/Director (PI/PD)
- all co-investigators
- all persons identified as senior/key personnel in the grant proposal



Must I include effort on a grant?



- PIs have to commit at least a minimum level of effort to a sponsored project, whether it is directly or indirectly charged to the grant.
- Exceptions:
 - Equipment and instrumentation grants
 - Dissertation support, training grants or other awards intended as "student augmentation"
 - Limited-purpose awards, such as travel grants, conference support, etc.



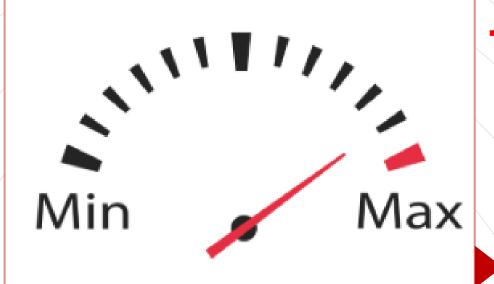
Is there a minimum commitment (1% rule? or 0% rule)?



100% charge on a grant should be justified for individuals performing other university responsibilities (such as teaching, administration, student advising) during the report period.

- The PI or Co-PI must report a minimum of 1% per year on any active grant if no other project personnel has submitted any T&E report for any of the quarters.
- For grants with no personnel salaries (equipment grant or student support), the PI must submit the first T&E report indicating that there is no salary requests on project for the duration of the grant.
- An individual can not submit more than one T&E
 Report in a month— Unless there are some
 corrections being affected.
 - Any corrections must be certified by the employee and the immediate supervisor with a detailed explanation.



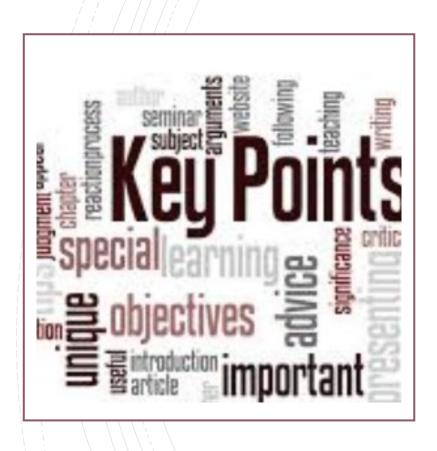


Is there a maximum commitment level?

Primary Individuals must consider academic and non-sponsored duties when committing effort.

- 100% effort is allowable over the summer for faculty provided that the individual cannot perform other instructional activities during that period (e.g. serving on institutional committees, writing proposals, etc.) whose costs are not allowable under federal guidelines.
- Individuals tasked as Supporting Individuals or Key Personnel will have a maximum level of total effort (policy revision in process) that can be charged cumulatively to sponsored programs.



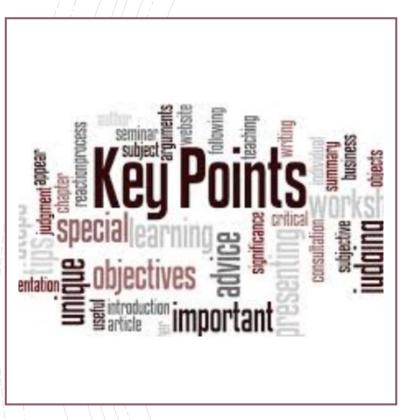


- Effort distributions should be reasonable estimates of activities, recognizing that research, instruction, and service activity are often intertwined and estimates will be necessary in most cases.
- The effort report form must account for all effort for which the University compensates the individual. Even where the number of hours of effort the individual expends each week substantially exceeds the "normal" workweek of 40 hours, effort percentages must be based on total effort, not hours.

Effort and payroll distributions are NOT the same thing!



- The effort reporting process is a method for certifying charges made to sponsored awards and for certifying that the effort expended is at least equal to the salary paid.
- Payroll distributions are used initially as a proxy for effort distributions and serve as a convenient reminder about activities on which the individual worked.
- Therefore, the payroll-based effort report form should be adjusted to report effort distributions that are less than the shown payroll distributions.
- Appropriate salary reallocations must be made in concert with the changed effort report.



- Mandatory or voluntary committed cost sharing must be reported.
- Where some or all effort an individual expends on a specific sponsored research project is not funded by the project sponsor but is mandated by the sponsor or where the individual has clearly committed to uncompensated effort to the project in the application, that effort must be reported in a separate cost sharing account on the effort statement.
- This can be done before (preferably) or during the effort reporting process: communicate with the Controller's Office if cost-shared effort is not shown on the effort reporting form.



- Principal investigators are required to complete appropriately certified effort report forms within 30 working days of the start of the effort certification period.
- Consequences of Non-Compliance:
 - 30-45-60 days and escalation of communication to administrative supervisors
 - Cost disallowances on sponsored projects and account suspension





- A PI reported 100% effort on a grant but when discussing his activities the PI noted that they were asked to participate in department recruitment activities and, also
- A PI who reported 100% research (Research Professor) on their T&E. The T&E report was signed by his immediate supervisor (Dept. Chair). However, upon reviewing the letter that the Dept. Chair wrote in support of the PI's promotion application, the Chair noted that despite being a fulltime research faculty, the PI had played a major role in the Department's student recruitment activities during the past three years.

- Effort reports are required for all individuals working on sponsored projects.
- When effort reports are made available, they include the current payroll distribution as a starting point.
- Visit the Controller's website for the University's Effort Policy.

Effort
Reporting
at
Jax State

https://public.powerdms.com/JSUAL/documents/1291300



Why is there so much emphasis on effort reporting?



Areas of government focus in audits/ investigations related to effort reporting:

- Salary charges
- Over-commitments
- Salary cost transfers and cost sharing
- Integration with systems that report time or effort

Roles and responsibilities

- Who ensures appropriate salary is charged?
- Who ensures level of commitment is reasonable?
- Who signs the reports?
- Who independently monitors to evaluate system's effectiveness?

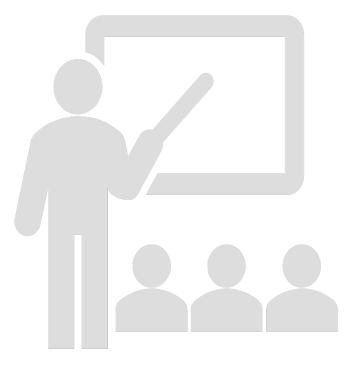


Intent to Apply Form

•If you intend to apply for external funding from the federal government, state government, a county government, a local government, a foundation, a private business, a non-profit organization, or a corporation, please complete the **Intent to** Apply for a Grant Form to notify Sponsored Programs and administration. In addition, you may use the form to submit subawards to JSU for initial approval.

•Include all persons identified as senior/key personnel in the grant proposal





- Direct funding pays the majority or all of the employee's salary for work on sponsored program activities.
- Extra compensation funding supports stipends of faculty and staff engaged in these sponsored program activities.
- Through effort reporting, the university assures sponsoring agencies that the salaries charged are reasonable

Importance of accurate effort reporting at Jax State

See Sponsored Programs' After Funding Guide



GRANT/CONTRACT SALARY DISTRIBUTION FORM

Jacksonville Stat	-				ww.jsu.edu/hr
	ANT/CONTRACT	SALARY DIS	TRIBUTION	FORM	
Submission Type: * Please Change Type: * Please Sele					
Employee Employee *[Information: Name:			IC	mployee * #: epartment *	
Number:			N	ame:	
FOAP (Budget Unit #)	SALARY DISTRIBUTION % To	ime		Amount	
*	*		•		
	100	196	Total Salary: *		
Start Date: *	前	End	Date:	曲	
Note: Unless a change in dis	stribution is approved			888	
Comments:					
ttach Statement of Justification	on/Explanation and a copy o	f grant/contract or sectio	ns of grant/contract pe	ertinent to salaries.	
1			Attach Fil		
Justification for Request:			Muacifili	•]	

This form must be completed in advance of the work.

The salary distribution form serves as a crucial purpose in managing how an employee's salary is allocated to different financial accounts or projects.

The approval process routing is:

- Principal Investigator
- Supervisor/Dept. Head
- Dean/Director
- Vice President/Vice Provost
- Grant/Contract Accountant
- Human Resources
- Payroll

Accurate and timely salary distribution forms are essential for effective financial planning and controlling expenses within the organization.



Who is responsible for accurate T&E reporting?



- Effort Reporting at Jax State is a
 SHARED responsibility.
 - Faculty Principal Investigators (PIs)
 - Dept. Administrative and Support Staff
 - Department Chairs & College Deans
 - Office of Sponsored Programs



Form 46 - Extra Compensation Contract

	f the work and attached to the internal Approval Form for Sponsored Projects (if for Extra Compensation form, and Absence Report (if applicable).
	Project Information
1) Name	2) Employee Identification #
3) Department	4) 9/12 month appt; Faculty/Staff
 Describe work to be performed 	and how the project represents effort beyond University responsibilities:
a) Beginning date of project: e) Where will work be performed: d) Times/hours & days:	b) Ending date of project:
Employee Signature	Date Dept Head/Immediate Supervisor Date
Dean of Employee Signature	Date
	Financial Information
6) Source of funding:	Federal Other
a) Budget account charged b) Budget name: c) Total job: \$ d) Budget Transfer (if app Increase Budget # Increase Budget #	licable) Salary S:
Decrease Budget	#: Total \$:
Budget Manager Signature	Date
	Policy Statement
regular employment of said employee under this contract will be paid in accordance this contract will be paid in accordance	red under this contract between ISU and an employee of ISU will not interfere with to in accordance with the Alabama Ethies Law and University Policies. Any compens ordance with the Alabama Ethies Law and University Policies. Any compensation are ewith the applicable Federal and State Tax Laws and regulations. It is further under diety # II:05:112 (Extra Compensation Policy). Date
regular employment of said employee under this contract will be paid in accordance this contract will be poid in accordance that employees abide by University Po APPROVED:	in accordance with the Alabama Ethics Law and University Policies. Any compensa- rulance with the Alabama Ethics Law and University Policies. Any compensation or e with the applicable Federal and State Tax Laws and regulations. It is further under sticy # II-05:02 (Extra Compensation Policy).
regular employment of said employee under this contract will be paid in action this contract will be paid in accordance that employees abide by University Po APPROVED: Dean/Director	in accordance with the Alabama Ethics Law and University Policies. Any compensa- rulance with the Alabama Ethics Law and University Policies. Any compensation or e with the applicable Federal and State Tax Laws and regulations. It is further under sticy # II-05:02 (Extra Compensation Policy).

This form must be completed in advance of the work and attached to the internal Approval Form for Sponsored Projects (if applicable), Planned/Approved Workload for Extra Compensation form, and Absence Report (if applicable).

Services required under this contract between Jax State and an employee of Jax State will not interfere with the regular employment of said employee in accordance with the Alabama Ethics Law and University Policies. Any compensation under this contract will be paid in accordance with the Alabama Ethics Law and University Policies.

Any compensation under this contract will be paid in accordance with the applicable Federal and State Tax Laws and regulations. It is further understood that employees abide by University Policy # II:05:02 (Extra Compensation Policy).



JACKSONVILLE STATE UNIVERSITY EMPLOYEE CONTRACT FOR EXTRA COMPENSATION

This form must be completed in advance of the work and attached to the internal Approval Form for Sponsored Projects (if applicable), Planned/Approved Workload for Extra Compensation form, and Absence Report (if applicable).

Project Information

1) Name 1	2). Employee Identification #
3) Department JSU Field School	4) 9/12 month appt; Faculty/Staff Staff
 Describe work to be performed and Ms. Fitzpatrick will be using her 30 year of a wide range of subjects, time studing 	how the project represents effort beyond University responsibilities: is of teaching experience to teach classes for field trips. This requires knowledge g and planning classes in advance, and strong classroom management skills.
) Beginning date of project: April 15, 2029) Where will work be performed Little () Times/hours & days: 8am - 2pm / April 19	
LMAH A	4/1/25 Clubration Date 4/12/25
imployee Signature D	Dept Head/Immediate Supervisor Date 4/12/25
	Financial Information
5) Source of funding:	
	Federal Other
Budget account charged: 300 Budget name: JSU Field	Federal Other
a) Budget account charged: 300 b) Budget name: JSU Field c) Total job: \$ 400.00	Federal Other 312-32802-61050-90 Schools
a) Budget account charged: 303 b) Budget name: JSU Field c) Total job: \$ 400.00 d) Budget Transfer (if applicab)	Federal Other 312-32802-61050-90 Schools
a) Budget account charged: 300 b) Budget name: JSU Field c) Total job: \$ 400.00 d) Budget Transfer (if applicab Increase Budget #:	FederalOther 312-32802-61050-90 Schools Dle)Salary \$:
b) Budget name: JSU Field c) Total job: \$ 400.00 d) Budget Transfer (if applicab	Federal Other 312-32802-61050-90 Schools

Form 46 Example

Effort Reporting at Jax State

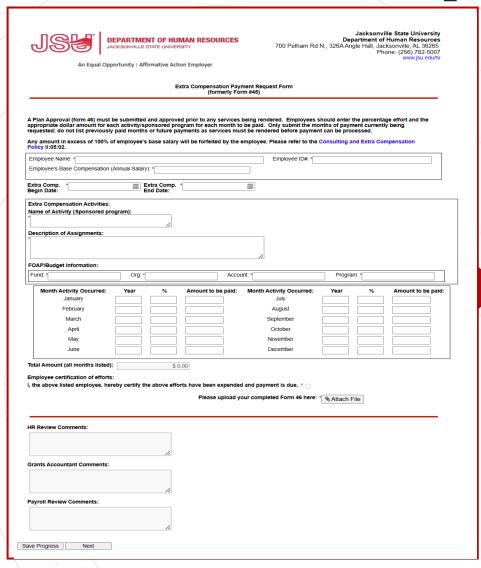


There is a general presumption that the individual is paid based on their distribution of activities, but in some cases:

- Information may not have been submitted on time
- Distribution may not have been done correctly
- In many cases, work may occur differently than planned, so...
- Salary adjustments may need to be made to reflect effort!

The completed effort report must represent a reasonable approximation of how effort was devoted

Form 45 - Extra Compensation Request



Start the <u>Form 45</u> by entering the Name and Jax State email address of the individuals for each participant below.

Enter the assignment description, FOAP, and appropriate dollar amount to be paid monthly. Upload the Form 46 & Effort Monthly Certification Form

The approval process routing is:

- Responsible department (initiator paying the employee)
- Employee's Immediate Supervisor
- Budget Manager (of the extra compensation/sponsored program)
- Dean (for the College the activity is housed)
- Grant Accountant
- Employee Receiving Compensation
- Human Resources (must have contract on file)
- Payroll



Each approver will receive an email notification. Track the progress of the request via MyJSU - View Pending/Submitted Forms. Please note: The employee receiving extra compensation should not be initiating this form. This should be done by the department.



Jacksonville State University Department of Human Resources

700 Pelham Rd N., 326A Angle Hall, Jacksonville, AL 36265 Phone: (256) 782-5007

www.jsu.edu/hr

An Equal Opportunity | Affirmative Action Employer

I, the above listed employee, hereby certify the above efforts have been expended and payment is due. * 🗹

Extra Compensation Payment Request Form (formerly Form #45)

A Plan Approval (form 46) must be submitted and approved prior to any services being rendered. Employees should enter the percentage effort and the appropriate dollar amount for each activity/sponsored program for each month to be paid. Only submit the months of payment currently being requested; do not list previously paid months or future payments as services must be rendered before payment can be processed.

Any amount in excess of 100% of employee's base salary will be forfeited by the employee. Please refer to the Consulting and Extra Compensation Policy II:05:02.

mployee Name:*				Employee ID#:*			
nployee's Base Compensation	(Annual Salary	'): * \$ 16,244	.00				
tra Comp. * _{04/15/2025} gin Date:		tra Comp. d Date:	05/08/2025				
tra Compensation Activities:							
me of Activity (Sponsored pro	ogram):						
SU Field School Field Trip							
scription of Assignments:							
ls. F ranklin will be using her equires knowledge of a wide ra			ence to teach classes.				
eduires knowledge of a wide ra	ange of subjects		ing and planning class	ses in			
	management s	kills.		I			
dvance and strong classroom	management s	kills.					
dvance and strong classroom AP/Budget Information:	, and the second		Acc	count *C40E0	Program	n:*loo	
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dvance and strong classroom AP/Budget Information:	, and the second		Acc	,	Progran	n:* 90 %	Amount to be paid:
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dvance and strong classroom AP/Budget Information: und: * 30312 Month Activity Occurred:	Org: * 3;	2802	'	: Month Activity Occurred:		,	Amount to be paid:
AP/Budget Information: und: * 30312 Month Activity Occurred: January February	Org: * 3;	2802	'	: Month Activity Occurred: July August		,	Amount to be paid:
AP/Budget Information: und: * 30312 Month Activity Occurred: January February March	Org: '[3:	2802	Amount to be paid	: Month Activity Occurred: July August September		,	Amount to be paid:
AP/Budget Information: und: * 30312 Month Activity Occurred: January February	Org: * 3;	2802	'	: Month Activity Occurred: July August		,	Amount to be paid
AP/Budget Information: und: * 30312 Month Activity Occurred: January February March	Org: '[3:	2802	Amount to be paid	: Month Activity Occurred: July August September		,	Amount to be paid:

Please upload your completed Form 46 here: *April May Form 46

Form 45 Example

Department

ally signed b
ally signed b
ally signed by
ally signed b
ally signed by
ally signed by
Signature Pe
Signature Pe

Time & Effort Monthly Form

ime and Effort Mon	thly Report		STAI	OFFICE OF THE C JACKSONVILLE STATE UP		
Name:			Employee # :		Position #	
Employee Base Sala	ry Amount:		Total Approve	ed Annual Compensation*:		
Grant Name:			Grant Period	of Performance:	FOAP:	
Date	Pogin Time	End Time	Total Hours		rk including How it Supports Grant Ohio	ntivo
Date	Begin Time	Ella lillie	Total nours	Description of wo	rk including How it Supports Grant Obje	ctive
					4	
					1	
					-	
Total Hours			0.00			
Total approved An	nual Compensation incl	udes annual salary pl	us all extra compensa	tion . Includes but is not limited to payroll, st	pends, supplements, extra compensation, ad	junct pay.
igning this repor bjectives as set f	t, I certify to the best of forth in the terms and	of my knowledge and conditions of the a	d belief that the abo wards. I am aware tl	ove information is true, complete, and acc nat any false, fictitious, or fraudulent info	ng and directly related to work under the gurate, and the payroll expenses are for the rmation or the omission of any material faction 1001 and Title 31, Sections 3729-3736	e purposes and act may subject me to
Employee		Date		Budget Manager	Date	
Dean/Director						

Time & Effort Monthly Example



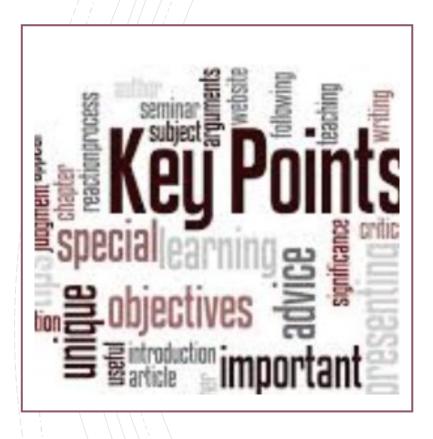
OFFICE OF THE CONTROLLER

JACKSONVILLE STATE UNIVERSITY

Time and Effort Monthly Re	port
----------------------------	------

Name:			Employee # :		Position #
Employee Base Salary A	Amount:		Total Approv	ed Annual Compensation*: \$ 7,706.00	
Grant Name:	June 1			of Performance: 9/1/2024-8/31/2025	FOAP: 24114-36020-61050-30
Date	Begin Time	End Time	Total Hours	Description of Work	including How it Supports Grant Objective
April 16-18	10:00 AM	11:00 AM	1	Hiring committee dutues: Sat in on interviews for	and the same and lost formulard
9-Apr	12:00 PM	1:00 AM	1	Worked with specialist onboarding: overview of proje	ect timeline spreadsneet to move project totward
11-Apr	9:00 AM	10:00 AM	1	Assited in planning of events to be held	The state of the s
April 16-18	12:00 PM	1:00 AM	3	Assisted with creating the agenda for the	- Workforce development sub-committee
				- AAAAM - MAAAAA	
					And the second s
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
	10-7		21/10		
			1111	AND	
Total Hours			6.00	Includes but is not limited to payroll, stipends, supple	and a second section adjunct nav

Uniform Guidance 2 CFR 200.415 and 2 CFR 200.430: The report provides reasonable amounts for activities contributing and directly related to work under the grant agreement. By signing this report, I certify to the best of my knowledge and belief that the above information is true, complete, and accurate, and the payroll expenses are for the purposes and objectives as set forth in the terms and conditions of the awards. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact may subject me to criminal, civil, or administrative penalties f statements, false claims or otherwise. (IDS, Gode Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).



- The effort form must represent, in percentages totaling 100%, a reasonable estimate of an employee's University compensated effort for the period.
- <u>Employees must certify their</u> <u>own individual effort.</u>





March 17, 2025

MEMORANDUM

TO: Faculty/Staff Employee

FROM: Melanie Tuck

Payroll Specialist

SUBJECT: Quarterly Report of Payroll Charges - Fiscal Year 2025, Quarter 1

(FY2025, Quarter 1: 10/01/2024 - 12/31/2024)

You are receiving this memorandum since <u>all</u> or part of your base salary is paid from federal funds. Verification of time working on each federally funded program is required. To verify your time, please complete the Time Distribution Certification Quarterly Report that will be emailed to you from the Payroll Office.

Please review the form for accuracy and sign/date on the employee signature line. After you have signed and dated the form, please give it to both your Budget Manager and your Dean/Director to sign.

Return the signed form to Kim Smith, Grant Accountant, by email to krsmith@jsu.edu.

You will continue to receive a report for verification after the end of each quarter <u>as</u> <u>long as</u> a percentage of your base salary is paid from federal funds.

Should you have any questions, please contact Kim Smith at extension 5812 or krsmith@jsu.edu.

pc: Kim Smith

Quarterly Certifications

Payroll will send employees who are paid in full or in part with federal funds (non-extra compensation) a memo to complete a quarterly certification to document the amount of time they spent on grant activities.



Thank you for Participating

ADDITIONAL GRANT INFORMATION

- Grant Finance Training
- Grant Program & Fiscal Closeout (Coming Soon)



Roles and Responsibilities



Principal Investigator Tasks



- Tasks to be performed during the certification period:
 - Review and certify your effort on the T&E forms.
 - Review and certify effort for your support staff.
 - Continue communication if effort requires further action items (e.g., cost transfers, corrections, recertification).



Principal Investigator Tasks



- Tasks to be performed throughout the year:
- Review your own effort and effort for your support staff.
- Promptly report and regularly communicate with departments and Controller's Office/Grant Accountant to ensure that salary is charged correctly (IBS).
- Promptly inform Grant Accountant if effort does not accurately reflect all activities.
- For PIs and project directors, contact Controller's Office/Grant Accountant if actual effort will be significantly reduced (i.e. 10% or more) from effort committed in proposal.
- Work with Grant Accountant to verify accuracy of cost sharing information reflected on effort.



Department Head Tasks



- Tasks to be performed during the certification period:
 - Review and certify your effort on the T&E forms.
 - Review and certify effort for your support staff.
 - Continue communication if effort requires further action items (e.g., cost transfers, corrections, recertification).



Administrative Staff Tasks



Tasks to be performed during the certification period:

- Assist PIs in the Review of their Effort Statements.
- Communicate with the Controller's Office regarding necessary adjustments.

Tasks to be performed throughout the year:

- Review appointment information as necessary.
- Communicate with the Controller's Office regarding any needed adjustments.



Department Administrator Tasks



Tasks to be performed **throughout the year** (similar to PIs...)

- Review Effort statements for your PIs/group
- Promptly report and regularly communicate with PIs and Controller's Office/Grant Accountant to ensure that salary is charged correctly
- Promptly inform the Grant
 Accountant if effort
 statement does not
 accurately reflect all activities

For PIs and project directors, contact the Controller's Office/Grant Accountant if actual effort will be significantly reduced (i.e. 10% or more) from effort committed in proposal

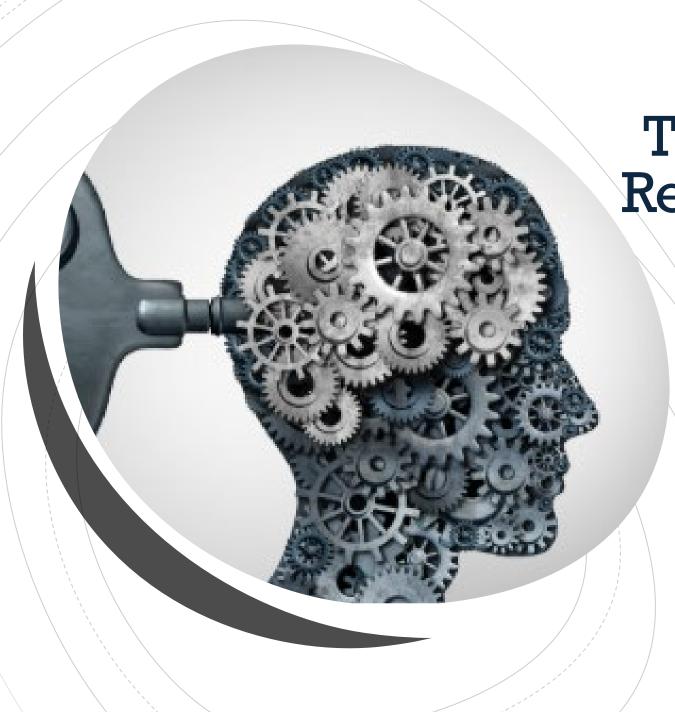
Work with the Grant Accountant to verify the accuracy of cost cost-sharing information reflected on effort.

Controller's Office



Review the effort report to:

- Ensure arithmetical accuracy.
- Ensure that payroll distributions are correctly established, reviewed regularly, and adjusted as necessary.
- Ensure that mandatory & voluntary committed salary cost sharing obligations are met.
- Assist the certifier to meet his/her commitment to the sponsor.



Top 10 Things To Remember



1. Effort is your work on an activity.

Total effort (100%) is your work on <u>all</u> of your total institutional activities.



2. Effort is not based on a standard 40-hour work week.

3. A commitment of effort on a sponsored project should be based on a good faith estimate of the amount of time you plan to devote to complete the project.

4. When you write yourself into a grant proposal, you are committing your effort to the <u>sponsor</u>.

Committed Effort = Paid Effort + Contributed (or Cost-Shared) Effort



5. Certifying effort is not the same as certifying payroll.

6. Effort reporting and certification is not an exact science. Reliance is placed on justifiable estimates.

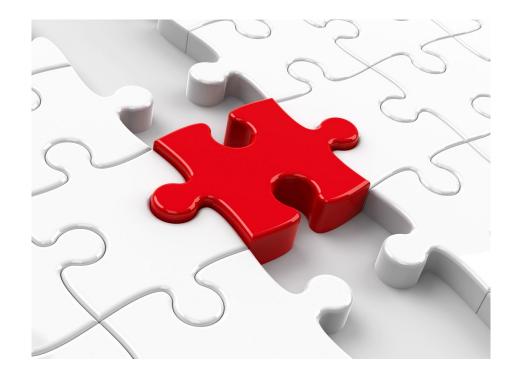




- 7. Many activities <u>cannot</u> be charged to a federally sponsored project:
 - Writing a proposal
 - Teaching
 - Work on any other project(s)

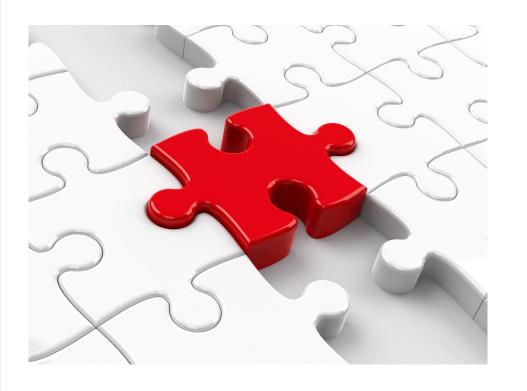
8. Commitments are obligations, but there is flexibility.





9. Sponsors award projects under the expectation that effort committed will be <u>expended</u> to complete the project.

SIAVE SIAVE



Effort must be certified by
someone with the best firsthand
knowledge and suitable means of
verifying that the work was
performed.

10. Effort reporting is a federal requirement.





There's more to it than this, but...

These ten
concepts are a
strong foundation
for everything
else.



Case Studies and Q&A



O & A

Question



Dr. Spruce spends the vast majority of time on research with some time spent teaching. She teaches one course in her department to graduate students. She also has three awards which take up 75% of her time and her effort is distributed evenly among the awards (25% on each). The remaining 25% of her effort covers the time spent teaching her course.

Dr. Spruce has been asked to work 4 nights a week teaching departmental courses to students. She will be spending the same amount of time on her other obligations (the three awards and the course for graduate students).



Q: Does her effort report need to change?

Answer





- Because Dr. Spruce expanded her time on non-sponsored project activities, proportionately her effort on sponsored research projects was reduced.
- Therefore, she must reduce the % effort shown on the effort report as devoted to her sponsored projects.

Q & A

Question



If a PI is paid from non-federal awards and University funds, he or she is not required to complete an effort form.

□True

☐ False



Answer



If a PI is paid from non-federal awards and University funds, he or she is not required to complete an effort form.

□True

False

Explanation: Anytime a faculty member is paid from a sponsored project s/he is required to complete an effort form.



Q & A

Question



Only Faculty members are required to report effort expended in support of sponsored projects.

- **□**True
- □ False



Answer



Only Faculty members are required to report effort expended in support of sponsored projects.

□True

False

Explanation: Effort forms must also be certified by all personnel – including hourly and monthly paid staff – charged to sponsored project. An administrator may help review effort and pay distributions but generally is not the appropriate person to certify effort.



Q & A

Question



Who is the most appropriate individual to complete and certify an effort report?

- ☐ The Departmental Research Administrator
- ☐ The Chair of the Department
- ☐ The Principal Investigator



Answer



Who is the most appropriate individual to complete and certify an effort report?

- ☐The Departmental Research Administrator
- ☐The Chair of the Department
- Principal Investigator

Explanation: The effort report must be completed by the individual whose effort is being reported or by a responsible person using a suitable means of verification that the work was performed. Ordinarily, the individual must sign his/her own effort form

