New Guidelines	**Q:** Why are we updating our effort policy and practices? **A:** Our current Time and Effort reporting system was built several years ago, and it met the federal standards of the day. However, as the federal government has revised its regulations, the Time and Effort reporting system has not been readily adaptable to change. In addition, the number of effort statements generated has grown to almost 3,000 a year.
Who Must Certify	**Q:** I work on a non-federally funded project do I need to certify my effort? **A:** Anyone who works on a federal or non-federal sponsored project must certify their effort or have it certified by the PI or PI Designee. This includes faculty, academic staff, classified staff, graduate students, and postdoctoral trainees, and hourly trainees. The School applies the same standards for fiscal accountability to both federal and non-federal sponsored projects. **Q:** I am an emeritus faculty member and am contributing my time to my sponsored research project. Will I still need to certify, even though I am not receiving salary support? **A:** If you are named as a Key Person on the project and you have committed some level of effort in the proposal, you will need to participate in the effort certification process. However, because data in the time and effort reporting system is initially loaded from payroll, you may need to use a manual process for certifying.
Certifying Effort	**Q:** I am a classified worker on a sponsored project. Will I need to certify? **A:** Unless you are the PI, you will not need to do your own certification. The PI, or someone else with suitable means of verification, can certify for you.
IBS	**Q:** What is IBS? **A:** Institutional base salary (IBS) is the annual compensation paid by the SCHOOL for an employee's appointment, whether that individual's time is spent on research, instruction, administration, or service. Institutional base salary excludes any income that an individual is permitted to earn outside of duties for the SCHOOL. It may include salary paid from State funds, Grants or Contracts, Gifts and Endowments, and/or other SCHOOL funds.

Sponsored Activity	**Q:** What types of activities can I charge to my grant?
	
	A: These types of activities can be charged to a sponsored project:
	
	• Directing or participating in any aspect of the research related to the specific project
	
	• Writing a progress report for the project, sometimes called a continuation proposal
	
	• Holding a meeting with lab staff to discuss the specific research project
	
	• Activities contributing and intimately related to work under the agreement, including:
	
	    • Participating in appropriate seminars
	
	    • Consulting with colleagues about specific aspects of the project
	
	    • Delivering special lectures about specific aspects of the ongoing activity
	
	    • Attending a scientific conference held by an outside professional society to present research results
	
	    • Reading scientific journals to keep up to date with the latest developments in

one's field

- Mentoring graduate students on the specific research project

- Making an invention disclosure, and some other activities related to pursuing intellectual property

Q: What activities cannot be allocated to my sponsored project?

A: The following cannot be charged to a sponsored project:

- Proposal-writing, except for non-competing continuations (progress reports); this includes:
  - Developing necessary data to support the proposal
  - Writing, editing, and submitting the proposal
- Administration, including service as a department chair or dean
- Instruction, office hours, counseling for students, and mentoring graduate students on something other than a specific research project
- Clinical activity, except patient care for an IRB-approved sponsored research activity
- Service on an IRB, IACUC, selection committee, or other similar group
- Course or curriculum development not specific to the faculty member's research project
- Writing textbook chapters
- Fundraising
- Lobbying
- Work such as:
  - Service as the primary editor of a journal
  - Peer review of manuscripts, regardless of whether compensation is received
  - Advisory activities for sponsors, including service on an NIH study section or NSF review panel, regardless of whether compensation is received

Classification and Allocation of Effort

Effort and Payroll	**Q:** I am a new administrator, and am unclear about whether we want our researchers to certify their payroll or their actual effort? **A:** A: They should certify their actual effort, up to the sum of their paid and unpaid commitments. They should NOT report effort that is ABOVE the sum of their paid and unpaid commitments because that effort above the committed level is voluntary uncommitted costs-sharing, and it does not have to be documented.
Effort and Instruction	**Q:** For purposes of effort reporting, what does "instruction" mean? **A:** "Instruction" means the preparation, evaluation, and delivery of teaching and training activities of the School, regardless of whether offered on a credit or non-credit basis. It

	also includes instruction-related activities such as thesis advice, mentoring of students and similar activities. Effort related to instruction is included in a faculty member's total effort.
Mentoring and Sponsored Research	**Q:** What about mentoring of students that relates to a faculty member's sponsored research? **A:** Mentoring of students related to a sponsored research project is appropriately included in effort directly charged to a faculty member's sponsored agreement. F states that charges to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreements, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.
Effort and Administration	**Q:** For purposes of effort reporting, what does "administration" include? **A:** Administration includes effort incurred for services that benefit common or joint School or departmental activities or objectives in deans/chancellors' offices, academic departments or programs and divisions, and organized research units. Proposal preparation is also included in administration, and therefore cannot be charged to federally sponsored projects.
Effort and Review Panels	**Q:** Is effort that is related to service on review panels or other advisory activities for federal sponsors included within my total School effort? **A:** Effort related to review panels or other advisory activities for federal sponsors, whether you are reimbursed or not by the federal agency, is not included in your total effort for effort reporting purposes.
Effort and Other School Activities	**Q:** How do I classify effort related to thesis committees, search committees, faculty senate committees or activities, compliance committees, and similar activities? **A:** These types of activities are considered to be administrative or instructional in nature and are part of your nonsponsored activity. They cannot be charged to a sponsored project, though in a few instances the effort associated with an activity may be so small as to be considered de minimis.
De Minimis Effort	**Q:** I am an academic staff member and work 100% on a sponsored research grant. I am also on a committee, an activity that I spend a few hours a year on. Is that ok? **A:** Infrequent, irregular activity that would normally be considered "so small" that it is not statistically significant is called de minimis effort. Activities can be considered de minimis in amount when, in the aggregate, they represent less than one percent of the individual's total School effort. Depending on the nature and extent of the activity, and on the amount of time it requires in an effort period relative to the individual's total School effort for the period, the types of activities that may qualify as de minimis effort include service on ad hoc committees, participation in department and division meetings, and other basic activities of University life. Grant proposal writing and well-defined, regular administrative activity cannot be considered "so small," and therefore must not be treated as de minimis activity.
100%	**Q:** What provision is made to provide money for grant application preparation for research

Research Appointments	faculty paid 100% on federal grants? What is the source of the funds and who is responsible for providing those funds for grant application preparation? What provision does the SCHOOL make for service on the Faculty Senate by 100% federally funded research faculty?
	A: Faculty should consult with their department administrator and chair to determine the source of funding for non-grant activities. Generally, any departmental/school sources, including but not limited to general funds, gifts, endowments, etc., may be used to fund these activities. Departments and colleges are responsible for assuring that provisions for funding are in place. It is not a function of the effort reporting process to monitor or certify that funding is available. The effort reporting process is simply the mechanism that allows faculty and staff to provide assurance that the compensation paid from grants and contracts is reasonable in relation to the effort expended on those agreements.
Funding Sources	**Q:** Do I need a separate funding source for each teaching, administrative, clinical or service activity in which I participate?
	A: No. Only your individual sponsored projects must be segregated by funding source. It is important to remember that the salary distribution must match or be lower than the effort you are committing to the project. Under no circumstance should you ever charge salary to a sponsored project that represents more effort than you are devoting to the project.
	Q: What non-grant funds can be used to support the activities that can't be charged directly to grants?
	A: Virtually any School budget that doesn't have other restrictions placed on it by the funding source, including 101 (GPR) funds. Gifts and endowments are appropriate sources if the activities are consistent with donor intent.
Risk Areas	**Q:** What risk areas should we focus on as a school, college, or department?
	A: The following areas are receiving significant attention nationally:
	100% research faculty - are they involved in activities that should be funded by sources other than their grants? - Faculty with 5 or more federal awards - are they overcommitted? Are the percentages of salary distributed to each of their projects reasonable? - Change in Level of Effort - are faculty seeking permission to change the level of effort proposed in their grant when required (typically when the change is 25% or more)? - Faculty with 1 or 2% of their effort on many awards - are they contributing the effort promised? - Faculty Effort Certification - is it timely? - Retroactive Salary Cost Transfers - are they infrequent, but timely when necessary? Of particular concern are those affecting time periods for which faculty have already certified their effort. - Total effort commitments (paid and cost shared) to the sponsor - are they met?
	School effort reporting policy - is it being followed?
Minimum Effort for Key	**Q:** Is there a minimum level of effort required for key personnel in grant applications

Personnel	**A:** In keeping with federal policy, it is the School's policy that all PIs must have some minimal commitment to the sponsored project. While many sponsors will allow key personnel other than the PI to have no measurable effort on a project, it is advisable to quantify the commitments of all key personnel.

Charging Salary

Funding Grant Proposals	**Q:** How is my effort preparing my next grant proposal funded? **A:** During the effort reporting period in which you prepare the proposal, the percentage of your effort spent on proposal preparation must be funded by School sources other than sponsored projects. However, if you are writing a progress report or a request for non-competing funding, those activities may be appropriately charged to the sponsored project.
Funding Grant Proposals for 100% Research Faculty	**Q:** What if there is a 100% researcher and s/he is going to apply for a new grant? How is that person to be paid for the time that will be devoted to preparing the proposal? **A:** A portion of salary consistent with the effort needed for preparing the proposal should be paid from non-federally funded sources, including general funds, gifts, endowments, etc. during the period when the researcher is writing the proposal The percent should be consistent with % effort spent on proposal preparation.
100% Research and Other Activities	**Q:** What if that same person teaches or is involved in other scholarly activities and is 100% funded for research. Is that okay? **A:** Faculty members, because of the scope of their activities associated with School effort, generally may not be 100% research. Academic staff may in some cases have their salary charged 100% to sponsored projects. However, charges to sponsored agreements may only include reasonable amounts for activities contributing to and directly related to work under the agreements, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences. If the teaching and other activities are NOT contributing to and directly related to the work under the agreements that are paying the salary, then a portion of the individual's salary proportionate to the non-grant effort must be paid from other sources.
Appropriate Source of funding for Grant Writing	**Q:** Can a faculty member use a non-federal sponsored funding source to cover their grant writing effort? **A:** Generally, no. It would be very unusual for any grant or contract to allow funds to support a new grant proposal. While not all non-federal grants and contracts are subject to the same rules as federal grants and contracts, we are still bound by the cost accounting standards and the issue of consistency in how we classify costs. These costs are specifically noted in OMB Circular A-21 as indirect and we must be consistent in classifying them as such. In addition, it could be viewed as a violation of our fiduciary responsibility to expend the non-federal sponsor funds in a manner that does not directly benefit the project they are intended to support.

Managing Effort

Reduction or Increase in Effort	**Q:** Is it sufficient for a faculty member to simply tell his/her Program Officer about a change of effort greater than 25% of current effort? **A:** While it is important that the researcher maintains a good relationship with the Program Officer, this is not sufficient. Any decrease in effort greater than 25% by key personnel (as listed in the Notice of Grant Award) must be approved prior to the change and in writing by the sponsor's Grants Officer. The request must be processed through the SCHOOL Office of Research and Sponsored Programs in advance of the change. An increase in effort greater than 25% for key personnel should also be reviewed to assess whether there has been a change in the scope of work and the impact, if any, on other sponsored agreements. If there is a change in the scope of work, it must be approved prior to the change and in writing by the sponsor's Grants Officer. The request must be processed through the ORA in advance of the change.
No Cost Extensions and Effort	**Q:** What are the effort requirements of a PI for a no-cost extension under Expanded Authorities? Does the original effort commitment extend to the no-cost extension period? Does the PI need to request permission to reduce his effort or does the institution have the authority to approve the reduction of effort when approving the no-cost extension? **A:** Sponsors expect that the original award terms and conditions extend throughout the project period, including a no-cost extension (NCE) period. This would include commitments of effort for the Principal Investigator. That position has been voiced by federal grants officials in various settings and in response to specific questions about no-cost extensions. In addition, the January 2001 clarification to OMB Circular A-21 states that some effort should be provided by PIs on research awards; there is no exception for awards that are in no-cost extension periods.
Time and Effort Report Data	**Q:** Where does the data in the Time and Effort reports come from? **A:** The data for the Time and Effort reports comes from the payroll system and is based on the approved HR contract for the employee. If there are any changes you would like made to the information that is displaying on the Time and Effort report that are more than 5%, you will need to process a payroll reallocation

Cost Sharing

Voluntary Uncommitted Cost Sharing	**Q:** A faculty member in our department performed more effort than what was proposed on one of his budgets. Does he need to declare this as cost sharing? **A:** No. This is called voluntary uncommitted cost sharing and is a contribution of non-sponsored effort. It is not auditable and does not need to be reported.
Shifts in Funding	**Q:** What should happen when a faculty member maintains the committed level of effort but

Source	shifts how this effort is funded?
	A: The committed effort not funded by the grant becomes a cost sharing commitment. For example, a faculty member notes 20% effort on a proposal with requested funding for the full 20%. After the proposal is awarded, the PI discovers a need to reduce his/her compensation from the award (gets paid at 15% from the award) but does not reduce his/her effort committed to the award (still at 20% effort). This creates a 5% cost sharing situation which should be documented on the effort statement and in the cost sharing system.
Computed vs. Certified Effort: Scenarios	**Computed effort and certified effort are within 5% of 100% total effort:** A precise assessment of effort is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate. If a reasonable estimate of the actual effort is within five percentage points of the effort percentage shown on the statement, it is permissible to certify the level of computed effort that appears on the statement. Differences between computed effort and certified effort that are 5% or more (based on 100% total effort) should be reviewed further and a Payroll reallocation should be prepared. 1.