

**Alfred University
Time and Effort Report**

To comply with University and Federal requirements for time and effort reporting, this form must be completed at the end of each reporting period by the employee or Responsible Official*

Name: _____ Department: _____

Reporting Period _____ to _____

University Obligations

Instruction/teaching, administration, etc.

% Salary Per Banner	Actual % Effort
_____ %	_____ %

Sponsored Project Obligations (Externally Funded)

_____ %	_____ %
_____ %	_____ %
_____ %	_____ %
_____ %	_____ %
_____ %	_____ %
_____ %	_____ %
_____ %	_____ %

TOTALS

_____ %	_____ %
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I confirm that I have, by reasonable means, verified the activities performed by the employee identified above and that the distribution of time and effort represents a reasonable amount of the actual work performed by the employee during the period covered by this report.

Printed Name & Title Signature Date

* A Responsible Official is someone who has direct knowledge of the individual’s effort for the stated period. In most cases this will be the Principal Investigator of the sponsored project, who may certify their own effort, as well as the effort of the personnel working on their sponsored project(s).

Directions for Completing this Form

- 1) Please read the accompanying Frequently Asked Questions (FAQ) document, and familiarize yourself with the University's Time and Effort Reporting Policy, which can be found on the OSP website. Contact OSP if you have any questions about the time and effort reporting process or this form.
- 2) Record the percentage of the total time expended on University obligations (instruction/teaching, service, administration, etc.) and on each sponsored project to which the employee is committed. **The total actual effort must equal 100%.**
- 3) Print the form, sign and date. Return the signed form via email (PDF scan okay) or hard copy to the Office of Sponsored Projects no later than the applicable due date specified below:

Employees with 9-Month appointments (three reporting periods):

- Spring Semester (January 1 through mid-May obligation end) – distributed by June 30, due by July 15.
- Summer Semester (mid-May obligation end through late August obligation start) – distributed by September 30, due by October 15.
- Fall Semester (late August obligation start through December 31) – distributed by January 30, due by February 15.

Employees with 12-Month appointments (two reporting periods):

- January 1 through June 30 – distributed by July 31, due by August 15.
- July 1 through December 31 – distributed by January 31, due by February 15.

Alfred University
Sponsored Project Time and Effort Reporting FAQs

These frequently asked questions (FAQs) and relevant examples are intended to be used in conjunction with the University's Time and Effort Report sheets, as well as the Sponsored Projects Salary Administration and Time and Effort Reporting Policy, which can be found on the OSP website.

Summary:

1. What is "effort reporting?"
2. Who must complete time and effort reports?
3. I am the principal investigator on a project. Why am I being asked to certify the effort of my staff and students in addition to my own effort?
4. What is the definition of "effort"?
5. How does effort certification for graduate students work?
6. For purposes of effort reporting, what does "instruction" and "administration" include?
7. What about mentoring of students that relates to a faculty member's sponsored project?
8. Is the time that I devote to writing grant proposals chargeable to sponsored projects?
9. Where does the "committed" effort already pre-populated in the effort report come from?
10. How precise must my certification be?
11. What activities cannot be allocated to my sponsored project?
12. What are the "trouble spots" in effort reporting?
13. Relevant examples

1) What is "effort reporting"?

Effort reporting is a process mandated by the federal government to verify that direct labor charges to, or cost shared on, sponsored projects are accurate, timely, and reflect the actual level of work performed.

2) Who must complete time and effort reports?

An effort report will be generated and must be completed for any non-hourly employee whose salary or any portion of salary is charged to a federal or state sponsored award, including flow-through funds, and for any employees with a cost sharing commitment associated with a federal/state or flow-through award.

Principal Investigators/Project Directors must certify their own effort reports, as well as the effort reports of students and project staff charged to the grant.

Employees who fill out an hourly time-sheet (e.g. undergrads, temp employees) for their payroll distribution will not be required to complete an effort report, as those time-sheets act as de facto effort reports.

3) I am the Principal Investigator on a project. Why am I being asked to certify the effort of my staff and students in addition to my own effort?

OMB Circular A-21, Section J.8. requires that effort reports must be signed by “the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.” Experience has shown that, in practice, it is only the principal investigator him/herself who possesses the necessary extent of knowledge regarding actual activity. With regard to staff (e.g., graduate students and post-docs) on sponsored projects, in nearly all instances, the PI/PD has the most knowledge of the specific projects on which they are working.

4) What is the definition of “effort”?

One hundred percent (100%) effort is defined as the cumulative number of hours spent to accomplish the tasks in the appointment or in the assigned job for which the individual receives an annual base salary, also known as the Institutional Base Salary (IBS). For faculty, these responsibilities routinely include teaching/instruction, service, research, and administration. A faculty appointment does not come with a pre-defined number of hours per week, as the number of hours an individual faculty member is willing to work per week may vary, and may exceed 40 hours per week on average.

5) How does effort certification for graduate students work?

As total effort is defined as all professional activities for which the University compensates an individual (see #4 above), and a graduate student researcher’s compensation is only paid for their research activities, graduate students' effort reports are intended to only capture their effort related to sponsored research, not training or classroom activity. The sponsored research activity that they perform becomes the basis for 100% of their effort. Effort/time spent on classroom activities (i.e., studying, time spent in class, and Teaching Assistant activities) and training grant activities are not included.

6) For the purposes of effort reporting, what does “instruction” and “administration” include?

"Instruction" includes the preparation, evaluation, and delivery of teaching and training activities of the University, regardless of whether offered on a credit or non-credit basis. It also includes instruction-related activities such as mentoring of students and similar activities. Effort related to instruction is included in a faculty member's total effort. It excludes continuing education activities.

Administration includes effort incurred for services that benefit common or joint university or departmental activities or objectives in deans/chancellors' offices, academic departments or programs and divisions, and organized research units. New proposal preparation is also included in administration, and therefore cannot be charged to federally sponsored projects.

7) What about mentoring of students that relates to a faculty member’s sponsored project?

Mentoring of students related to a sponsored research project is appropriately included in effort directly charged to a faculty member's sponsored agreement. Uniform Guidance states that charges to sponsored agreements may include reasonable amounts for activities contributing to and intimately

related to work under the agreements, such as delivering special lectures about the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues, and attending meetings and conferences.

8) Is the time that I devote to writing grant proposals chargeable to sponsored projects?

If the proposal writing relates to providing budget, technical and other materials on a continuing project (i.e., a non-competing renewal of an existing project), that time is part of the effort devoted to that project. For new proposals, if a portion of the proposal is a summary of work done on another sponsored project, that time may be charged to the other sponsored project. However, all other effort devoted to writing grant proposals for either new awards or competitive renewals of existing awards may not be charged to sponsored projects.

9) Where does the “% Salary per Banner” effort already pre-populated in the effort report come from?

The percent effort per Banner column is pre-populated by OSP by using the university’s payroll records for that time period. The payroll charged to the project is driven by proposal budget, which is prepared by the PI/PD. The “% per Banner” and “actual” columns are a comparison between what the PI/PD planned for the employee to work, and the effort that was actually committed. If there is a deviation between budgeted and actual greater than 5%, a payroll redistribution will be completed to bring the costs charged to the project in line with the effort that was expended.

10) How precise must my certification be?

Federal regulations clearly acknowledge that precise determinations are not expected, and that reasonable estimates are acceptable. To quote directly from Uniform Guidance, "...it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate." Consistent with the Federal regulations, you are obliged to use your best judgment in your certification, taking into consideration all of the activities that you were engaged in during the course of the certification period.

11) What activities cannot be allocated to my sponsored project?

The following cannot be charged to a sponsored project:

- Proposal-writing, except for non-competing continuations (progress reports); this includes:
 - o Developing necessary data to support the proposal
 - o Writing, editing, and submitting the proposal
- Administration, including service as a department chair or dean
- Instruction, office hours, counseling for students on something other than the sponsored project
- Service on an IRB, IACUC, selection committee, or other similar group
- Course or curriculum development not specific to the faculty member's sponsored project
- Writing textbook chapters

- Work that falls outside of the definition of total effort such as:
 - o Any AU “extra compensation” pay, which is typically provided for a non-recurring activity performed outside the scope of the individual’s existing appointment(s).
 - o External consulting activities
 - o Service as the primary editor of a journal
 - o Peer review of manuscripts, regardless of whether compensation is received
 - o Advisory activities for sponsors, including service on an NIH study section or NSF review panel.

12) What are the “trouble spots” in effort reporting?

There are a number of specific practices or deficiencies in an institution’s effort reporting system that auditors and inspectors generally look for. Any effort report that totals to something other than 100% automatically invites detailed scrutiny. Thinking that a standard “40 hour work week” has application to effort reporting can lead to this kind of miscalculation of total effort. An employee is improperly reporting effort if, proceeding on this assumption, he/she reports an allocation of 50% of his/her total effort to a sponsored research project based on having devoted 20 hours per week to the project, when the 20 hours per week actually reflects a smaller proportion of his/her overall work.

Other “red flag” areas for auditors are completeness and timeliness of reporting. Late, unsigned, or missing effort reports will likely raise questions. Effort reports that appear to have been signed in batches can be problematic. “Corrected” effort reports may draw an auditor’s attention; this is especially true when the “corrected” effort reports lead to an unusually large number of payroll cost transfers. Employees who need to correct effort reports should keep meticulous documentation in order to be able to explain why the correction was necessary. Finally, simply “correcting” effort reports near the end of the term of a grant or contract in order to “spend out” unused funds presents such an egregious breach in compliance that criminal charges may be made under the False Claims Act.

13) Relevant examples:

- A) A faculty member normally chooses to work approximately 50 hours per week during his academic year appointment for the university. This faculty member has requested one month summer salary for his DoE project. This faculty member will be expected to work roughly 217 hours on the project at some point during the 13 week summer period (50 hours x 4.33 weeks), and should certify 100% effort on that project for the summer period, as that is the only sponsored project he is working on during that period.
- B) A faculty member normally chooses to work approximately 60 hours per week during his academic year appointment for the university. This faculty member currently has three (3) separate awards for which he will request summer salary:
 - Award A – requesting 1 month summer salary – will be expected by sponsor to work ~260 hours on the project at some point during the 13 week summer period (60 hours x 4.33

- weeks) – should certify 33% effort worked on the project ($4.33 \text{ weeks} \div 13 \text{ weeks} = 33\%$, OR, $260 \text{ hours} \div 780 \text{ hours} = 33\%$).
- Award B – requesting 0.5 month summer salary – will be expected by sponsor to work ~130 hours on the project at some point during the 13 week summer period ($60 \text{ hours} \times 2.17 \text{ weeks}$) – should certify 17% effort worked on the project ($2.17 \text{ weeks} \div 13 \text{ weeks} = 17\%$, OR, $130 \text{ hours} \div 780 \text{ hours} = 17\%$).
 - Award C – requesting 1.5 months summer salary – will be expected by sponsor to work ~390 hours on the project at some point during the 13 week summer period ($60 \text{ hours} \times 6.50 \text{ weeks}$) – should certify 50% effort worked on the project ($6.50 \text{ weeks} \div 13 \text{ weeks} = 50\%$, OR, $390 \text{ hours} \div 780 \text{ hours} = 50\%$).

* NOTE * As can be seen in this example, the faculty member has requested a full three (3) months summer salary. In this scenario, it would not be appropriate to “concentrate significant time off during a period for which the faculty member is receiving summer salary” (i.e. vacation).