Objectives

Upon completion, it is intended that you better be able to:

1. Define what effort reporting is and recognize why it is important

2. Recognize what the effort represents and does not represent

3. Calculate the percentage of effort on your projects

4. Apply the effort reporting review process in the certification of your effort report

5. Recognize various unique circumstances that may arise in the effort report review and certification process

6. Locate and use resources available to assist you with effort reporting

Important Information! Your Attention is Needed!

UAB's Code of Conduct calls us to safeguard and accurately account for resources.

Potential, significant penalties and fines for inaccurate effort certification could be levied depending upon the circumstances. In extreme cases, penalties may extend beyond civil liability.

Date	Institution	Settlement/Findings of Disallowed Costs
10/2014	Columbia University	>$9 million
8/2014	UCLA	>$2 million
9/2012	UC-Santa Barbara	$2.4 million
7/2012	Florida State University	$3 million
12/2008	Yale	$7.6 million (including punitive amount)
4/2005	UAB	$3.4 million*

*"This settlement illustrates the importance to the Department of Justice of ensuring that universities do not overcharge the United States in connection with their medical research activities."
Peter, D. Keisler, Asst. Attorney General, Civil Division

What is Effort Reporting?

Salary costs are often the largest expense charged to sponsored projects. The salary charged to a specific sponsored project must be consistent with the actual activities performed on the project and supported with appropriate documentation.

Your certified effort report is the document that represents all of your University activities and is the mechanism used to provide assurance that the salary charged is appropriate in relation to the work you perform.

This process includes several layers of individuals who work in concert to ensure effort is timely certified with reasonable accuracy.

Your Departmental Effort Officer, or DEO, is the appointed representative in your area that assists with effort reporting and associated issues, including:

- Clarifying information and answering general questions you may have regarding an effort report and the effort reporting process.
- Facilitating any corrections to your effort report that you deem necessary prior to certification.
- Providing information detailing your activities on which you are noted by the University as working, such as sponsored projects.
- Helping you with ensuring your training is up-to-date and will remind you of pertinent reporting deadlines.

What the Effort Report Represents/Does Not Represent

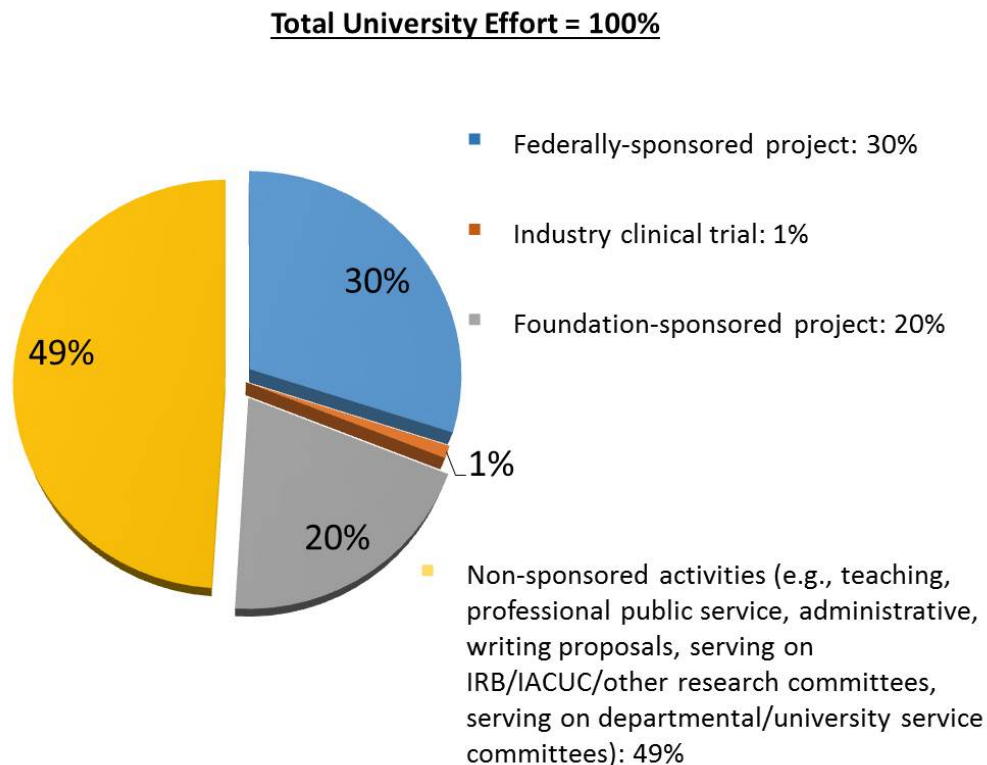**Question:** So, what does my effort report actually represent?

First, the effort report represents your Total University Effort (i.e., **"Total UAB Effort"**). This includes all activities or services you do on behalf of the University for which you receive salary. This extends beyond just research activities – also included in your Total University Effort are other activities such as teaching, service, and preparing grant proposals.

Effort Reporting: Principles, Process, and Certification

All University activities on which you worked during the effort reporting period must be listed or represented on your effort report before assessing your <u>actual</u> effort.

Second, there is a percentage of effort assigned for each activity. Think of your effort report as a pie that equals your <u>Total University Effort</u>. Each proportional slice representing a University activity as shown in the example below. Effort on each University activity is reflected as a percentage of your total University activities:

Total University Effort = 100%

- Federally-sponsored project: 30%
- Industry clinical trial: 1%
- Foundation-sponsored project: 20%
- Non-sponsored activities (e.g., teaching, professional public service, administrative, writing proposals, serving on IRB/IACUC/other research committees, serving on departmental/university service committees): 49%

Question: Are there activities **NOT** included in my <u>Total University Effort</u>?

Yes! The following activities should not be included in your <u>Total University Effort</u>.

- Veterans Affairs (VA)
- Health Services Foundation (HSF)
- Faculty-owned companies
- External activities, such as outside consulting
- Other professional practice plans

Recognize the Type of Effort Requiring Certification

Effort can be presented in three different contexts:

Budget or planned	Committed	Actual
Example:	*Example:*	*Example:*
The proposed project effort when you write yourself into a proposal or are written into a proposal by someone else.	The budgeted or planned level of effort on a project becomes committed upon receipt of the award.	The work ultimately performed for each of your University activities.
This effort serves as a placeholder for the actual work that will be performed if the project is awarded.	This is the effort level assured to the funding agency to completed the project.	This is the <u>only</u> effort certified on an effort report. This is **your** assessment of effort. Avoid certifying your effort report according to another basis (e.g., how others think your effort should be distributed.

The effort report is prepopulated or preassigned with levels of effort for each University activity. This is a "*placeholder*" only and is based on committed effort.

Do not certify to the "*placeholder*" effort unless upon review it happens to reflect a reasonable estimate of your <u>actual</u> effort for the University activity.

In order to certify the report, the effort for each activity should reflect your <u>actual</u> effort (not budgeted or planned or committed) work on all of your University activities, whether a sponsor pays your salary or not.

Calculating Your Effort

Effort is a percentage of a specific project's activity relative to your Total University Activity:

(Project Activity / Total University Activity) X 100 = Project Effort Percentage

Effort Reporting: Principles, Process, and Certification

In order to calculate your effort:

1. **Ensure all activities are accounted for on the report prior to assigning time to each project.**

   - Review information from other University sources detailing your activities, including, but not limited to, the Office of Sponsored Programs, IRB, and appointment letters. This will help you compare your actual University activities with those for which the University has record. Your DEO is a good resource if you need help with obtaining other University information.

   - Ensure every activity is reflected in the effort report, regardless of whether your effort is funded by a federal, non-federal, or departmental/internal source.

2. **Estimate how your overall work time is distributed among each of your University Activities.**

   - There is no set number of standard weekly hours that constitute Total University Effort (i.e., work is not based on a 40-hour, Monday-Friday business work week). Your work time does not have boundaries.

   - Nights/Weekends – University activities are always performed on University time (not your personal time). No matter where or when University work takes place, it must be included in your total (e.g., this includes time spent on grant preparation.)

For example: Your typical work week was approximately 80 hours during the reporting period. Your project required a conference call, staff meeting, and weekend work from home. This totaled approximately 15 hours per week.

   (**15 hrs** of Project Activity) **/** (**80 hrs of** Total University Activity) X **100 = 19%** Project Effort

Other Examples of Common Areas of Confusion When Assessing Effort

Example 1:

Question: You worked very little on an industry-sponsored clinical trial – less than 1% of your Total University Effort. Should you exclude it from your effort report as being insignificant?

Answer: No – **ALL** activities must be included on your effort report. University records effort in whole percentage points. Accordingly, the minimum amount of work on a project should be reflected as no less than 1%.

For other information specific to clinical research, see ***Industry-Sponsored Clinical Trials***.

Example 2:

Question: Unexpected difficulties arise as you try to complete a sponsored project. This requires that you spend more time on the project than previously anticipated. Should you work after-hours or from home on weekends to help manage salary costs by keeping your effort consistent with the budget?

Answer: Although you may need to work longer hours to complete your project, your effort on the project is not determined by whether the work is performed during business hours. University activities should be included as a percentage of your Total University Effort, irrespective of when or where they are performed. Additionally, your *actual* effort is not the same as salary support. All University activities should be reflected on your effort report, whether or not they are supported by a Sponsor.

Example 3:

Question: You have received your effort report for the 6-month period 10/1 to 3/31. During your review process, you determined that all activities are shown/accounted for and have begun evaluating the reasonable accuracy of the placeholder effort. With the exception of one sponsored activity, Project Alpha, the effort listed reasonably reflects your actual effort. For Project Alpha, the effort is listed as 20%. You question this amount since the final progress report indicated 30% effort. Project Alpha ended on 1/30. Do you need to ask the DEO to process a change to 30% on your effort report?

Answer: No. If your *actual* effort on the project was 30% until 1/30, then no changes need to be made to your effort report. The following explains the calculation of effort where a project ends during the effort reporting period:

actual effort level X (fraction of the six-month period during which the effort was devoted) = effort %

Using the formula above, the effort on Project Alpha for the effort reporting period 10/1 through 3/31 is:

30% X (4/6) = 20% (rounded)

Reviewing Your Effort Report Before Certifying

Your review and certification must be completed no later than the **deadline**, which is 60 days after the end of the effort reporting period. Therefore, you need to review your effort report well before the deadline in case we need to make changes.

- Verify all activities are included on your effort report. If your effort report does not include all your activities, ask for assistance from your DEO.

- Ensure your effort is allocated to the appropriate sponsored project. Sponsored projects are listed individually on your effort report by a grant account number (GA).

    Note: Industry-Sponsored Clinical Trials may be pooled in some instances and reflected in a GL account.

- Alternatively, non-sponsored activities are generally pooled together in a general ledger account (GL). This may include:

    - teaching
    - administration
    - preparing grant proposals
    - serving on an IRB/IACUC or other research committee
    - serving on a departmental/University service committee
    - patient care activities within the University

- Reviewing the funding agency's guidelines for your awards can help verify whether certain activities can be allocated to a grant or should be considered a non-sponsored activity.

- Review each activity line item and the pre-populated effort percentage. Does it align within an acceptable **degree of tolerance** (±5%) to your actual effort?

  If your effort report does NOT align within an acceptable degree of tolerance to your actual effort, consult with your DEO so that corrections you deem necessary can be made before you certify.

When completing your effort report review, there are three helpful principles to remember.

100% is 100%. There is no set number of weekly hours that constitute total University effort (e.g. a 40-hour work week). Rather, effort is reflected as a percentage of your total University activities.

Nights/Weekends. University activities are never performed on one's own time. No matter where/when University work takes place, it must be included in Total University Effort and allocated appropriately.

All activities must be included. Regardless of whether an activity is funded by a federal, non-federal, or departmental/internal source, it requires effort reporting. This includes research, teaching, administration, professional public service and patient care activities within the University.

> When all of your activities are included and your actual effort is reflected,
> **then certify.**

Conclusion

This concludes the Effort Reporting: Principles, Process, and Certification course. You should take the assessment at this time. Remember, that answering at least four of six questions correctly is considered passing.

APPENDIX A

There are other important items and unique circumstances to consider as you review your effort report including the following topics included in this Appendix.

This is supplemental, but vital information. If you do not have time to review it now, it is located on the Effort Reporting website as a whole PDF or listed as individual topics.

- 9-Month Appointments, page 11
- Effort Reporting Policy/Procedures and Additional Resources, page 12
- Best Practices, pages 13-14
- Cost-sharing Salary, page15
- Degree of Tolerance, page 16
- Delinquency Deadline, page 17
- Effort and No-cost Extensions, page 18
- Effort Recertification, page 19
- Industry-Sponsored Clinical Trials, page 20
- Non-Compliance and Federal Penalties, page 21
- Over-the-Cap Salaries, page 22
- PI Oversight for Employees Certifying Time to His/Her Grant, page 23
- Sponsored Effort Exceeding 95%, page 24
- Sponsored vs. Non-Sponsored Effort, page 25
- Supplemental Resources for DEOs, page 26

9-Month Appointments

When 100% of a 9-month faculty member's salary comes from a sponsored project, full devotion to the project must be given during that time. This means no other non-sponsored activities (e.g., public service, grant proposal writing, committees, teaching, administrative work) is permitted or allowed.

In these instances, it is helpful to remember how Total University Effort is determined. University activities are always performed on University time (not your personal time). No matter where/when University work takes place, it must be included in your total. There is no "off the clock" University work performed that is not also included in your Total University Effort.

> ➢ **Example:** *A 9-month University employee (academic year) receives a 3-month federal award to be completed during the summer months. From May 16 to August 15, the investigator works on the federal grant and receives salary support. However, the investigator also wishes to work on a grant proposal due before the start of the academic year. Therefore, the investigator decides to write the proposal on weekends. While grant writing and obtaining grant funding is an expectation of one's school/department, the investigator would not be able to certify 100% effort on the sponsored project.*

The Effort Reporting Policy

University Effort Reporting Policy and Procedures

Additional Resources*

OMB Uniform Guidance (§200.430 Compensation - personal services(h) - Institutions of higher education (IHES))

LMS Training Module - Cost Accounting

NCURA Video on Three Mantras of Effort

Effort Recertification Form (including Overview of Effort Recertification attachment)

NIH Guidance on Effort and No-Cost Extensions (https://nexus.od.nih.gov/all/2014/08/25/during-a-no-cost-extension-is-prior-approval-still-required-if-senior-or-key-personnel-withdraw-from-a-project/)

*These resources are also available on the Effort Reporting website.

Best Practices

1. **Recognize that effort reporting is an on-going process, not a one-time activity.**

   Keeping track of your actual effort, necessary changes in ACT documents, and sponsor requirements are best done on an ongoing basis, not solely at the end of the reporting period. Communicate often with your departmental staff to help ensure everyone is aware of pertinent deadlines and issues in order to facilitate review for reasonable accuracy.

2. **Review your account statements and payroll distribution reports consistently and at least once a month.**

   You, and in conjunction with your DEOs and other department administrators, should review sponsored project account statements, payroll expense distribution reports and effort statements at least monthly (or bi-monthly). This is an effective way to timely monitor salary expenses on your projects to ensure their accuracy.

3. **Review University information sources detailing your activities documented by the University.**

   Various University information sources may help ensure all activities are included in your effort report and that non-sponsored duties are being adequately reflected in your non-sponsored effort percentage. These include, but are not limited to, OSP e-Reports, appointment letters, annual reviews, information maintained by the department, school, Financial Affairs, IRB, IACUC, award budgets, project personnel lists, travel vouchers, outside activity forms, position descriptions, other support forms, leave reports, etc.

4. **Use of contemporaneous (i.e., routine, day-to-day) work records is a reliable means of documentation.**

   These business documents may help you reasonably estimate and support your assessment of actual effort. These include, but are not limited to, calendars, lab notes, progress reports, meeting notes, etc.

5. **Communicate often with your DEO and/or departmental administrators.**

   This facilitates Oracle/ACT documents to be kept current (e.g., starting work on new projects, stopping and/or reducing work on older projects, etc.) This is an important mechanism for ensuring effort reports are reasonably accurate the first time they are generated and for allowing timely review and certification.

Best Practices Continued

6. **Know your funding agencies' guidelines.**

   This facilitates an understanding of what specific activities are covered by award funds. Your DEO can be very helpful in this regard.

7. **Use at-risk/pending accounts as necessary to allow for timely and accurate effort report certification even before a grant account is established.**

   Your DEO can help with setting up these accounts in a timely manner. This is an effective mechanism for allowing effort to be appropriately allocated with a project where work has begun, but a grant account has not been established (e.g., contracting delays, etc.) Effort should never be certified to an unrelated grant account.

Cost-Sharing Salary

There are several types of cost-sharing:

- **Mandatory Cost-Sharing (matching funds)** – required by statute, terms/conditions of the program or other funding agency policy. Refers to costs that are required to be contributed by the University as a binding condition of the award.

- **Voluntary Cost-Sharing** – Designates contributed costs included in a proposal, even though there is no specific funding agency requirement. If the project is funded, the voluntary cost-sharing proposed to the funding agency becomes *mandatory* upon receipt of the award.

- **Voluntary Uncommitted Cost-Sharing** – This occurs when faculty and/or senior researchers donate effort to sponsored agreements above and beyond that which is committed or budgeted for in a sponsored agreement as either sponsor paid or cost-shared.

- **In-Kind/Third-Party Contributions** – These are "donations" of services (professional, technical or consultant), supplies, equipment or cash from a source outside the University. These third party contributions must be integral to and necessary for the project or program, and their value must be reasonably determined.

> It is possible to have effort on a project, but no salary support. In those instances, effort reporting is still required for your work on the project. The effort is then considered cost-share.

Degree of Tolerance

Effort reliance is placed on estimates in which a degree of tolerance is appropriate. If a reasonable estimate of the actual effort is within five (5) percent shown in the assigned effort report for the project under review, it is permissible to certify the assigned effort level shown in the effort report. However, variances of over 5% between actual effort and assigned effort should be corrected, consistent with this policy, prior to certification.

> ➢ *Example: If your budgeted effort is listed at 50% in the effort report for the period under review, the precision tolerance for certifying means your actual effort could be as high as 55% or as low as 45% without requiring correction prior to certification.*

While the precision tolerance is 5%, this does not mean activities at or below 5% do not need to be reported. University records effort in whole percentage points. Accordingly, the minimum amount of work on a project should be reflected as no less than 1%, irrespective of the precision tolerance. The activity must be documented in the report before the report is certified.

> ➢ *Example: You work very briefly on a sponsored project such that a reasonable estimate of actual effort rounded to the nearest whole number is 1%. You should not omit the project from your effort report.*

Regardless of the precision of tolerance if no work was expended on the project, a change to the effort report is required.

> ➢ *Example: A project on which you are working is assigned 4% effort. However, upon review, you determine you did not work on the project for the entire period. While within the 5% tolerance, it would not be appropriate to certify any level of effort since no work was performed. As such, the effort on this project needs to be changed to 0% prior to certification.*

If the difference in the effort report and your actual effort is due to any of the following, a change to the effort report needs to be processed for any activity:

- Outside the degree of tolerance
- Incorrectly omitted from the report
- Listed in the effort report with effort but for which no work was performed during the period
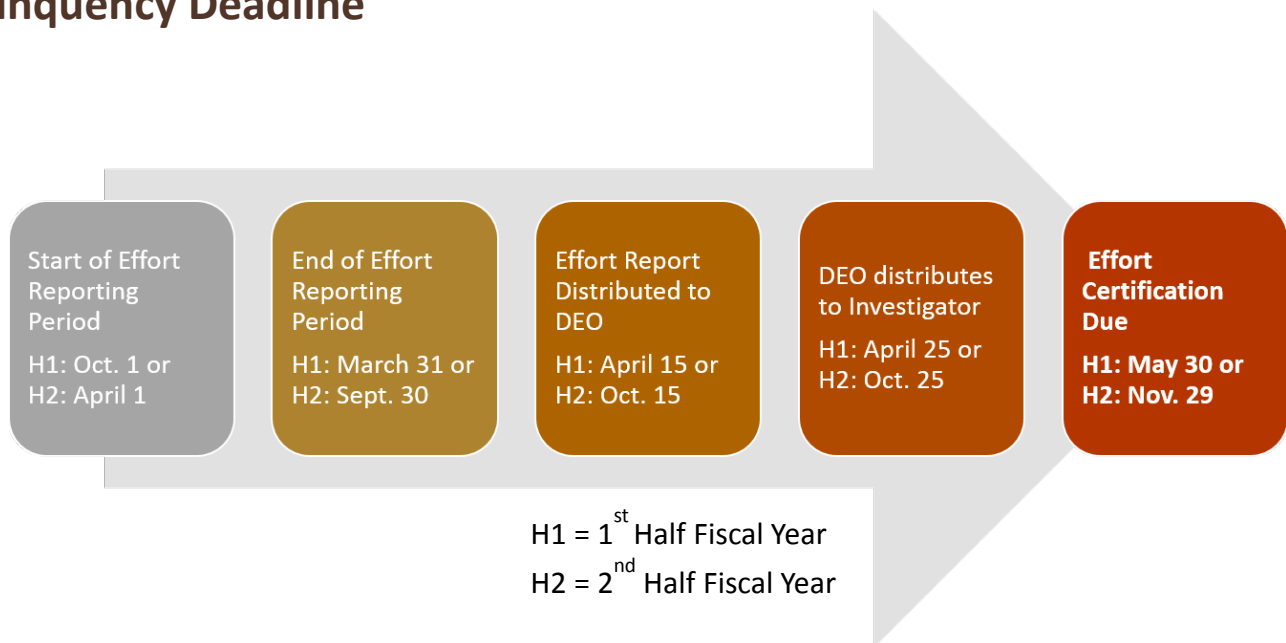
Delinquency Deadline

Start of Effort Reporting Period H1: Oct. 1 or H2: April 1	End of Effort Reporting Period H1: March 31 or H2: Sept. 30	Effort Report Distributed to DEO H1: April 15 or H2: Oct. 15	DEO distributes to Investigator H1: April 25 or H2: Oct. 25	**Effort Certification Due** **H1: May 30 or** **H2: Nov. 29**

H1 = 1st Half Fiscal Year

H2 = 2nd Half Fiscal Year

Late effort reports (H1: May 31 or H2: Nov. 30)

- Financial Affairs will move the sponsored project salary for the current period (and subsequent periods) to the designated departmental account (GL) while additional review regarding the delinquency is conducted by your school.

- Late certification can be a **red flag** to auditors and outside reviewers. It can serve as an indicator that internal controls are insufficient and/or not functioning appropriately.

Back to page

Effort and No-Cost Extensions

Some funding agencies require that effort remain consistent for senior/key personnel during no-cost extensions and require approval if there are reductions of time devoted to a project by 25% or more, even during a no-cost extension (e.g., NIH – https://nexus.od.nih.gov/all/2014/08/25/during-a-no-cost-extension-is-prior-approval-still-required-if-senior-or-key-personnel-withdraw-from-a-project/).

➢ **Example:** *An investigator is no longer covered by budget dollars (there are no salary funds remaining), but a portion of the project remains and needs to be completed during a no-cost extension period. Should the investigator omit the effort from his/her effort report?*

No. Actual effort on a project should be reflected regardless of whether salary support is available. The funding agency still expects the same level of committed effort during the no-cost extension.

The NIH, for instance, has indicated it recognizes a certain amount of diminished effort occurs for all investigators on a project during an orderly phase out. However, the prior approval requirement is tied to effort being devoted on a project, irrespective of whether funds are available to support the effort. In those cases where a PD/PI or other individual named in the Notice of Award (NOA) reduces their effort to a point that a need for NIH prior approval is triggered, such an action is required even if no funds remain to support the effort needed to complete the work.

Effort Recertification

Review of effort recertification of a previously certified effort report should be comprehensive and well-documented.

At the time of original certification, the individual provided an attestation that the general effort reporting principles were applied (e.g., all activities included, effort reasonably accurate and supported, etc.) In other words, a reviewer could ask, "If the effort report was certified by a 'responsible person using suitable means of verification,' how is it now that a change to the previously certified effort is appropriate?"

A recertification indicates the earlier certification needs to be "decertified." As such, the recertification process must include an assurance review to document the determination that this new effort report is now the appropriate effort report. Section 7.5 of the NIH Grants Policy Statement conditions this on supported documentation and an explanation of "how the error occurred." Explanations such as "to correct an error" or "to transfer to correct project" are not sufficient.

Your DEO is a good resource on how to undertake a comprehensive review should an effort recertification be necessary.

For more information, please see the Overview of Effort Reporting Recertification attachment to the Effort Recertification form (located on the Financial Affairs forms site).

Industry-Sponsored Clinical Trials

Your effort report may list accounts for industry-sponsored clinical studies in two ways:

1. **Individual account numbers for each clinical trial;**

   ➢ Your effort report should reflect the *actual* effort on an individual clinical study as a proportion of your Total University Effort. University records effort in whole percentage points. Accordingly, the minimum amount of work on a project should be reflected as no less than 1%. If industry-sponsored clinical trials are listed on your effort report individually, *all studies* on which you are working should be included on your effort report for review and certification of your *actual* effort.

   ➢ **Example:** *You work on 10 clinical studies during a reporting period. For each study, there are numerous activities associated with industry-sponsored clinical trials that should be accounted for in assessing your actual effort. These include, but are not limited to: protocol development, site initiation meeting, start-up, patient recruitment, enrollment, informed consent process, regulatory review and sign-off, online training, monitoring, follow-up, case report form review, other document review, data analysis, publication, and closeout.*

2. **A pooled account number aggregating each clinical trial into a single account.**

   ➢ Pooled effort on industry-sponsored clinical trials is limited to 10% or less.

   ➢ **Example:** *Rather than assessing your effort on each of the 10 clinical studies separately as referenced above, you may consider your clinical activity in the aggregate as a percentage of your Total University Effort. For instance, you may determine all clinical activities consume approximately seven hours in total of your 70-hour week. Thus, your pooled industry-sponsored clinical trial account would reflect 10% actual effort.*

> If you are not aware of whether your effort report is set up with a pooled account, please contact your DEO for additional information.

Non-Compliance and Federal Penalties

UAB's Code of Conduct calls us to safeguard and accurately account for resources.

Potential, significant penalties and fines for inaccurate effort certification could be levied depending upon the circumstances. In extreme cases, penalties may extend beyond civil liability.

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Peter, D. Keisler, Asst. Attorney General, Civil Division

Over-the-Cap Salaries

Certain types of sponsored awards are subject to a salary cap. This means there is a limitation to the amount of salary costs that may be charged to the sponsored account, irrespective of the actual effort on the project. If your salary exceeds the funding agency's limitation, the excess must be included in a general ledger (GL) account as non-sponsored activity.

Calculating over-the-cap salary cost-share

Example:

$ 128,102.00	Total salary for 6 months
12.00%	Percent effort on project
$ 15,372.24	Actual Salary on project

$ 91,650.00	NIH Salary Cap for 6 months
12.00%	Percent effort on project
$ 10,998.00	Allowable salary on project

| $ (4,374.24) | Total salary exceeding sponsor's cap thus requiring cost-sharing |

Over-the-cap effort reporting process

Investigators' effort reports with salaries exceeding a funding agency's cap are currently reviewed and certified in hard-copy form only. This format allows you to review the salary distribution and projected effort percentages for each project/account. You review and write-in your actual effort for each project. Your DEO and/or departmental staff then calculate the adjusted salary distributions to ensure the appropriate amount of salary is cost-shared.

PI Oversight for Employees Certifying Time to His/Her Grant

Salary expenses may be attributed to a PI's sponsored project by various sources.

- Nonexempt employees (hourly/bi-weekly paid) – these employees must report and certify the time spent on sponsored projects through the University's official time tracking and recordkeeping system, rather than through a separate effort report.

- Exempt staff (monthly/salaried) – beginning with effort reports generated on or about 4/15/16 for the 10/1/16-3/31/17 reporting period, these employees certify their own effort reports rather than the grant PI certifying on behalf of staff.

- Co-investigators and other faculty (exempt/monthly) – certify their own effort reports.

PI oversight of project personnel expenses.

PIs should routinely, on an ongoing basis monitor with account managers and/or departmental administrators the grant account statements since PIs will not be able to monitor salary expenses through the effort reporting process.

Sponsored Effort Exceeding 95%

Tenured/tenure-track faculty often have responsibilities requiring activities beyond sponsored projects.

Non-sponsored activities include teaching/instruction, administrative duties within the school, department, or division, service on committees, and writing competitive grant proposals. This is often documented by an appointment letter and promotion or tenure reviews. Other possible information sources include information maintained by the department, school, Office of Sponsored Programs, Financial Affairs, IRB, IACUC, award budgets, project personnel lists, travel vouchers, outside activity forms, position descriptions, other support forms, and leave reports.

Effort that could be perceived as insufficient to credibly cover non-sponsored activities could raise important questions regarding the reasonable accuracy of the effort report. While sponsored effort exceeding 95% is not improbable for such faculty, it is important to maintain reliable documentation supporting your work and effort assessment.

> ➢ **Example:** *A PI has 96% effort on sponsored research, leaving only 4% for all other non-sponsored activities. If he/she is also teaching two classes that meet for three hours each week, classroom time alone totals six hours weekly. For six hours to be 4% or less of your total University effort, he/she should be prepared to document a 150-hour work week.*

Department/School >95% Review Process

Departments and schools have established additional review processes for tenured/tenure-track faculty members with greater than 95% effort on sponsored projects. This is to ensure other required, non-sponsored duties for the University are being met. If you are included in this group, please consult with your DEO and/or departmental administrators.

Sponsored vs. Non-Sponsored Effort

Certain activities that seem sponsor-related may, in fact, actually be a non-sponsored activity.

This is especially true for federally-sponsored awards.

Examples:

- ➢ *Writing a proposal (in most cases)*

- ➢ *Serving on an IRB, IACUC or other research committee*

- ➢ *Serving on a departmental and/or University service committee*

Proposal writing may be considered a sponsored activity under some K awards.

Limited exceptions are generally specified by the funding agency's guidelines.

Example:

- ➢ *K awards can be an exception. As appropriate to the specific K award solicitation, drafting career development plans with effort in mind, such as grant writing activities for future/related submissions, may help mitigate subsequent questions about whether activities normally considered administrative are appropriately allocable to a federal award.*

Your DEO, award manager, and/or OSP officer are helpful resources in understanding a funding agency's guidelines as it relates to activities allowable under the award.

Supplemental Resources for DEOs

Training

- *Effort Reporting: From New to Certified* – This on-campus, instructor-led training is offered specific to DEOs and others responsible for tracking effort reports and/or verifying bi-annual effort reporting accuracy.

- *UAB GA End User* – This administrative systems training assists the user with viewing projects, task and award dollar balances and dollar transactions, viewing GA attributes (non-dollar data), and running certain predefined GA ad hoc reports online.

Additional Resources for DEOs

- ACT documentation
- Awarded grant account budgets
- Dept. Award Managers
- Leave reports

- Monthly account statements
- Oracle PIE Reports
- Other Support forms
- Outside activity forms

- Project personnel lists
- Position descriptions
- Promotion/Tenure packages
- Travel vouchers