

## **Time and Effort Reporting Frequently Asked Questions**

### **Q: Why can't dual-compensation forms or other records of pay roll distributions serve as records for time and effort reporting?**

Payroll distributions and effort reports are not the same thing. Payroll distributions are the distribution of an individual's salary, while effort reports describe the allocation of an individual's actual time and effort spent on specific projects, whether or not reimbursed by the sponsor. Thus effort reporting is separate from and can be independent of salary charges.

### **Q: When should I begin submitting time and effort forms?**

If a faculty member is to receive compensation from a grant, then time and effort reporting should begin no later than one month after grant funded activities begin and should **follow** the submission of the dual employment form (DEF) to the payroll office. The DEF provides the Payroll Office with the information needed to determine the amount of compensation a faculty member will receive as well as the time period over which it will be paid. The Time and Effort report certifies that effort has been expended and that the faculty member should receive compensation. Compensation can be paid bi-weekly or monthly depending on the frequency with which time and effort reports are submitted (see below).

### **Q: How frequently must I complete time and effort forms?**

Because of the University's pay schedule, faculty receiving grant funded compensation are required to submit their time and effort forms no later than two weeks before the pay period in which the compensation is desired. Said another way, time and effort reports are due by a Friday payday for compensation to be included in the following bi-weekly check. Faculty receiving can submit forms either bi-weekly or monthly. However, if forms are submitted monthly faculty will receive compensation equal to one months' work in the following pay period. If the forms are submitted bi-weekly, they will receive compensation equivalent to two weeks work. Compensation will not be issued until Time and Effort forms are returned. Faculty receiving compensation for grant-funded work, or who are receiving released time, need to submit time and effort reports at least monthly.

### **Q: Are electronic signatures acceptable for time and effort reporting?**

Electronic signatures are permitted so long as adequate security is in place to ensure their validity. Adobe Acrobat Professional provides a means for creating a secure digital signature that can be easily used with the Time and Effort form. Efforts are underway to create Time and Effort reports that can be completed and submitted electronically using a documents management system.

### **Q: Is time and effort required for vendors or contractors paid with federal funds?**

No. Time and effort requirements apply only to employees of the University.

### **Q: How precise must my effort be?**

Federal regulations acknowledge that precise determinations are not expected, and that reasonable estimates are acceptable. OMB Circular A-21 states that, "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, the university requires you to use your best judgment in reporting, taking into consideration all of the sponsored activities that you were engaged in during the course of the reporting period.

Importantly, PIs should certify their actual effort, up to the sum of their paid and unpaid commitments. They should **not** report effort **above** the sum of their paid and unpaid commitments. Effort above the committed

level is voluntary uncommitted costs-sharing, and does not have to be documented. For example: Dr. X is paid 10% on a sponsored project and has an additional cost-sharing commitment of 5% of his effort. If Dr. X worked 15% of his time on the project, he should certify 15%. If he worked 20% on the project, he should certify 15%. This gets back to the purpose of effort certification, which is: to provide assurance to the sponsor that the researcher has met his/her commitment.

**Q: 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:
  - 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 on something other than a research project
- 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
- Work that falls outside of the definition of total effort 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.

**Q: For purposes of effort reporting, what does "instruction" mean?**

"Instruction" means 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.

**Q: What about mentoring of students that relates to a faculty member's sponsored research?**

Mentoring of students related to a sponsored research project is appropriately included in effort directly charged to a faculty member's sponsored agreement. OMB Circular A-21 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 the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues, and attending meetings and conferences.

**Q: For purposes of effort reporting, what does "administration" include?**

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. Proposal preparation is also included in administration, and therefore cannot be charged to federally sponsored projects.

**Q: Is effort related to pursuing intellectual property (e.g. making an invention disclosure, meeting to discuss an invention disclosure, etc.) included within my total University effort and can it be directly charged to grants?**

Yes, consistent with the spirit of Bayh-Dole, reasonable levels of activity related to pursuing intellectual property can be charged directly to the appropriate grant. As with any effort charged to sponsored agreements, effort associated with the pursuit of intellectual property must be directly related to the sponsored project that is being charged. Where more than one award or activity contributed to the development of the intellectual property, the effort distribution should be based on proportionate support provided under the awards or other equitable relationship. These activities should be included within Sponsored Project Obligations for reporting.

**Q: Is there a minimum level of effort required for key personnel in grant applications?**

In keeping with federal policy, all PIs must have some commitment to the sponsored project. Co-PI's committing uncompensated time to a project are not required to complete time and effort reports, though it is advisable to quantify the commitments of all key personnel.

**Q: Can a faculty member be noted as contributing to a grant without committing effort?**

Yes. for, NIH grants have an "Other Significant Contributors" field available. This allows the PI to identify individuals committed the scientific development or execution of the project but are not committing any specified measurable effort. NIH 424 (R&R) instructions state: "OSCs are individuals who have committed to contribute to the scientific development or execution of the project, but are not committing any specified measurable effort (in person months) to the project. These individuals are typically presented at effort of zero person months or as needed (individuals with measurable effort cannot be listed as Other Significant Contributors). Consultants should be included if they meet this definition.

**Q: How is my effort preparing my next grant proposal funded?**

During the effort reporting period in which you prepare the proposal, the percentage of your effort spent on proposal preparation must be funded by 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.