* How can an effort report total 100% when the employee has a less than full-time appointment with the university?
  + Effort is not based on a 40-hour work week; it is based on the total time spent on university activities, no matter how many hours are worked.
  + Follow this simple formula to calculate:  **% of Time / % of Appt = % of Effort**

The following example of an employee who has a 50% appointment at the institution and who is working 25% on a sponsored project and 25% on other non-sponsored activities demonstrates the concept of 100% total effort.

**Employee A - paid 50% time for the period:**

25% / 50% = 50% sponsored project  
25% / 50% = 50% non-sponsored project  
= 100% Total Effort

In the next example, the employee has a 100% full-time appointment at the institution and works 50% time on a sponsored project and 50% time on other non-sponsored activities. This employee's effort also totals 100%.

**Employee B - paid 100% time for the period**

50% / 100% = 50% sponsored project  
50% / 100% = 50% non -sponsored project  
= 100% Total Effort

* What are the possible consequences of not certifying a report in an accurate and timely manner?

The consequences of not certifying a report in an accurate and timely manner include:

* Suspension or termination of awards
* Disallowances and repayments
* Additional oversight by the federal agency
* Administrative sanctions
* Civil/criminal violations
* Suspension and/or debarment
* Submission of corrective action plans
* Loss of future funding
* Negative publicity (for individuals and the campus)
* Erosion of public trust and confidence

If a Principal Investigator (PI) or other employee leaves the university, who should certify his/her effort?

* When possible, a PI should certify his/her own effort at termination. An individual effort report can be generated on demand. If it is not possible to get the PI's certification, a person with first-hand knowledge or a suitable means of verifying the effort should certify. If the PI is a faculty member, the certifier must be someone up the faculty chain of command, and should use the available documentation (e.g. progress reports, logs, task checklists) as the suitable means of verifying the effort. For a PI, an appropriate certifier would generally be the Department Chair or Dean or equivalent.

Who may NOT certify an effort report?

* Individuals designated by their department as not having first-hand knowledge regarding which sponsored projects they are working on should not be asked to certify their own effort. This could be the case when an employee is assigned to work in a lab in which multiple projects are conducted or in multiple laboratories that conduct multiple projects. In this case it would be more appropriate for the employee's supervisor who is assigning the work to certify his/her effort.
* If an employee has a split appointment in two or more units, the responsible official or PI for each unit will need to certify the effort for their project. If the effort report is for a professional employee such as a Post-Graduate Researcher, and the employee has first-hand knowledge of the work performed and the ability to make a reasonable estimate of the effort expended on each sponsored project, the employee can certify his or her effort report entirely.

Who can certify an effort report?

* Principal Investigators and other faculty in Professorial, Professional Research, and Management titles who are paid on federal or federal flow-through funds are required to certify their own effort. The certifier must have first-hand knowledge of the work performed and the ability to make a reasonable estimate of the effort expended on each sponsored project. Staff who are paid from federal or federal flow-through funds may certify their own effort if they have *first-hand knowledge* of the work they performed. Effort reports for other employees must be certified by a Principal Investigator (PI) or other responsible official.
* PIs should **not** certify the effort reports of other faculty members, even if the faculty member worked on one or more of the PI’s projects. Effort reports must be certified by a person with first-hand knowledge of **all** the activities of the person for whom the certification is made. It is rare that one faculty member will be aware of all the activities of another faculty member, therefore it is generally inappropriate for one faculty member to certify for another.

If an award is funded at an amount less than what was proposed do I still need to meet the levels of effort commitment proposed in the original proposal submission?

Yes. However, if the awarded amount has been reduced there may be a reduction of scope which would change the original proposed effort on the project. In these situations it may be reasonable to negotiate a lower level of effort than what was originally proposed. UCSB's Office of Research can assist in necessary negotiations with the sponsor to appropriately amend the proposed level of effort originally committed to the project.

What are the implications of making a change in the effort percentages on the effort report?

* A change in paid effort requires a corresponding payroll transfer or cost share entry. Due to the deadline for processing cost transfers of 120 days, it is critical that ledgers are reviewed and the payroll transfers are made in a timely manner.
* **Example:** *PI Smith charged 30% of her salary to Project A for the entire effort reporting period. At the time of certification, she believes she only worked 28% of her time on the project. What should she do?*
  + It is not always possible to determine time spent on any project with absolute certainty. Office of Management & Budget (OMB) Uniform Guidance 2 CFR 200 (A81): "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."
  + The current practice in the University of California is to certify effort within a +/- 5% tolerance. For example, if the effort report shows 30% effort for a project, either directly charged or cost shared, and the actual effort determined is 28%, the report can be certified because it is within the tolerance range.
* Changes must be made in the *Effort Reporting System (ERS)* if the difference between the effort report’s percentage and the actual effort expended exceeds the +- 5% tolerance. If changes are made in ERS, then a corresponding UPay must be completed in the Payroll Personnel System (PPS).

What type of effort must be reported?

* *Mandatory* committed effort must be reported. This is effort required by the sponsor as a condition of the award. *Voluntary committed* effort must also be reported. This is effort identified and specifically quantified in the project proposal or award documents, including the budget or narrative as effort that will be committed to the project but not charged to the sponsor.
* *Voluntary****uncommitted*** effort should not be documented, tracked, or certified. This is effort above and beyond that which is identified and specifically quantified in the project proposal or award documents (donated effort).
* The total amount of effort reported must always add up to 100%, *regardless* of the time assigned to the appointment.

If someone voluntarily works on a sponsored project and the individual was not included in the proposal, is it necessary to certify this effort?

No. Office of Management & Budget (OMB) issued a clarification in January, 2001 which specified that voluntary uncommitted cost sharing should be treated differently than the committed effort and should not be included in the organized research base for computing the Facilities & Administration (F&A) rate.