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1.1.1. Establishing a distribution of effort

Faculty and staff conduct research, instruction, clinical activities, extension and service for the University of Florida (UF).

UF expects its faculty and staff to calculate their total UF effort, including teaching, research, extension, and service, and to align this activity with their compensation received from the University. For each funded project, faculty and staff calculate their projected effort on the project as a percentage of their total UF effort, multiply this percentage by their institutional base salary, and thereby determine the amount of salary support requested in a grant proposal.

Faculty and staff should apportion their effort based on the composite of all activities they perform as part of their University appointments. This will be different for each person and for each appointment at the University, which may include outreach, administration, public speaking, and other activities on behalf of the University. Each faculty or staff member, however, must have a coherent accounting of effort. Faculty and staff do so by calculating how they devote their time to each of their major activities, averaging over some period of time, usually over the academic term, and allowing for fluctuations in duties (e.g. one-month assignments for teaching). Such calculations must be internally consistent so that, if asked, the faculty or staff member can explain how they estimate the approximate amount of time they spend in research, in teaching, etc. and how the sum of these equals 100% of their effort for the reporting period.

Faculty or staff who have a part-time appointment should calculate effort as a percentage of their total UF effort and follow the calculation outlined above to account for 100% of the appointment.

1.1.2. External consulting

The University of Florida faculty and staff may engage in consulting for entities outside the University. Effort expended on such consulting is in addition to their University responsibilities and therefore should NOT be considered in calculating total UF effort. The University requires that faculty or staff disclose to UF any outside consulting activities and any conflicts of interest, which must be managed through the UF Division of Sponsored Research. In some instances, the faculty or staff and the chair may reduce the appointment to accommodate external consulting, in which case the effort calculation continues to be based on total UF effort with respect to the new appointment percentage.

1.2. Proposing effort

Levels of effort proposed in any sponsored project application should be consistent with the actual effort that each individual is expected to expend on the project during the relevant project and reporting period(s). The amount of salary support requested should normally be determined by multiplying the proposed level of effort by the individual’s institutional base salary.

For proposal purposes, proposed level of effort must be expressed in accordance with sponsor requirements. Some sponsors require that level of effort be proposed in terms of person months (for example, three person months of a 12-month appointment). Other sponsors expect the proposed level of effort to be expressed in percentage terms (e.g., 25% of total UF effort). In either case, the requested salary support should normally be determined by multiplying the proposed level of effort by the individual’s institutional base salary. For example, if the proposed level of effort is 25% (or three months in a 12-month appointment), and the individual’s institutional base salary is $100,000, normally the requested salary support would be $25,000 per year.

In some cases, the amount of requested salary support may be less than this amount. In no event should the requested salary support exceed the amount determined by multiplying the proposed level of effort by institutional base salary.

Except for career development awards that commonly require a 50-75% commitment from the principal investigator (PI), proposal requests for greater than 50% effort on a single project need careful consideration.
1.2.1. Required effort contributions from principal investigators

Committed effort is effort that is required of a principal investigator (PI) for both federal and non-federal sponsored project proposals, including industry clinical trials and fixed price agreements. In the case of these trials and agreements, it is expected that the PI has committed effort to the sponsored project. Such commitment may be implicit in the reimbursement negotiated with the sponsor.

This requirement is based on an explicit statement in the Office of Management and Budget (OMB) Circular A-21, "Cost Principles for Educational Institutions". It is also a reasonable expectation since a PI has responsibility for the scientific, administrative and financial management of a sponsored project; fulfilling these responsibilities requires time.

For all types of sponsored projects except clinical trials, it is expected that the PI has a minimum commitment of effort to the project during each reporting period. For a faculty member who serves as the PI on more than one clinical trial, the sum of the commitments for all of the trials should reflect a reasonable level of effort.

Salary need not be charged to the project if cost sharing for effort is documented and approved by UF (see 1.2.2 below)

This policy does not apply (i.e., no PI committed effort is required) for equipment and instrumentation grants, doctoral dissertation grants, or student augmentation grants.

No effort commitment is required from faculty mentors (also known as preceptors or program faculty) on institutional or individual training grants, since the faculty mentor’s effort will be assigned to the specific research projects on which the trainees are involved. However, an effort commitment is expected for the named research training program director, since he/she will be expending effort in coordinating the training program.

1.2.2. Cost sharing commitments

The University must ensure that cost-sharing requirements of sponsored agreements are accounted for and reported in a manner consistent with the requirements set forth in federal regulations, primarily OMB Circulars A-110 and A-21. Cost sharing represents a commitment by the University. Whether cost-sharing is required by the sponsor or offered voluntarily by the PI, all cost-sharing commitments are binding obligations once an award is executed.

Cost sharing should be limited to those situations where:

1. It is mandated by a sponsor, or
2. The University has determined that such a contribution is critical to enhance the competitiveness of an award or proposal, or it is necessary to fulfill the University’s requirement of a minimum commitment to the project by the principal investigator or project director.

Where cost sharing is neither required by the sponsor, nor necessary to enhance the competitiveness of a proposal, nor required as a minimum commitment to the project, PIs and departments or centers/schools should refrain from making such commitments voluntarily. In all situations, the cost-sharing should be kept to a reasonable level because of the burden that it places on University and departmental resources and the requirements of tracking all cost-sharing commitments. Additional information about cost share commitments can be found in the University Cost Sharing Policy. Note that unallowable costs cannot be cost shared.
1.2.3. NIH modular proposals

NIH modular applications do not require that effort be identified as either paid or committed voluntary (or a combination of both) in the proposal, but it is strongly recommended that investigators document their intentions at this stage. For instance, if an investigator lists 20% effort in the modular budget justification and intends to draw 10% salary from the award, he/she should be aware of the need to document the remaining 10% as committed voluntary cost sharing.

1.2.4. NIH salary limitations

Certain sponsors impose a limit or a “cap” on the annual rate of salary reimbursement for a given amount of effort. The difference between the reimbursed salary (“over-the-salary-cap amount”) and the total salary is considered committed effort. This amount cannot be used for meeting cost share commitments. Additional information about cost share commitments can be found in the University Cost Sharing Policy. The PI and other key personnel must still devote the amount of effort agreed upon (within the constraints of 1.3.3 of this document) irrespective of a sponsor imposed salary cap.

Actual salary should be indicated in the budget justification, consistent with federal requirements and to allow for increased funding if the limitation is raised. Salary in excess of the NIH/other sponsor cap must be provided by UF from some source other than a federal-sponsored project.

1.2.5. NIH Career (K-Series) Award salary limitations

NIH K awards limit salary charged to the grant. If an investigator's IBS is greater than the salary limitation, UF must contribute the difference between the amount that can be charged to the project and the actual salary that the investigator receives for the commensurate effort on the K award. For example:

- Investigator's IBS: $125,000
- Required effort: 75%
- Commensurate salary: 75% x $125,000 = 93,750
- K award limitation: $75,000
- Supplementation required: $18,750

1.2.6. Cross-college / departmental relationships

UF faculty or staff named in the personnel section of a research proposal may be based in a school, college or department different than that of the PI. In such cases, approval from the research administration office of the non-PI faculty or staff member’s college must be obtained and verification included with the proposal submitted by the PI to his/her college.

1.3. Expending effort and charging salary to sponsored projects

Salary should be charged to a sponsored project by determining the percentage of the faculty or staff member's activities devoted to the project and charging no more than that percentage of the individual's IBS to the sponsored project. Charging less than the percentage worked is allowable and the difference should be documented as cost sharing if it was committed in the proposal to the sponsor.

Sponsors expect that UF will charge salary to the sponsored project for an individual's effort at the same rate at which UF charges salary for the individual's other activities. Sponsors are not to be charged a higher rate per unit of effort than the institution pays an employee for effort directed towards similar University activity.

Salary distribution consistent with the projected effort should begin on sponsored projects accounts concurrently with actual project effort. Each faculty member is responsible to ensure the accuracy of his/her level of committed effort and to communicate any significant changes in level of committed effort to his/her respective business office, so salary distributions are reviewed and updated, on a timely basis.
1.3.1. Activities that can and cannot be allocated to federal sponsored projects

Activities that **CAN** be allocated to a sponsored project include the following:

- Directing or participating in any aspect of the research related to the specific project
- Providing research patient care
- 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 award or 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 disseminate research results from the project being direct charged
  - 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 (see note below)

Activities that **CANNOT** be allocated to sponsored projects include the following:

- Proposal- writing, except for non-competing continuations (progress reports) 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 sponsored project designated for instruction (for example, a training grant).
- 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
- Vacation time for nine-month faculty
- Work that falls outside of the definition of total UF effort (see the complete definition in the Glossary of Terms), 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

**Note:** Consistent with the spirit of the Bayh-Dole Act, reasonable levels of activity related to pursuing intellectual property can be charged directly to the appropriate sponsored project. This activity may include: making an invention disclosure, meeting with the UF Office of Technology Licensing to discuss an invention disclosure, meeting with a patent attorney about a UF invention, reviewing internal action on a patent application and/or reviewing a draft patent application. As with any effort charged to sponsored projects, effort associated with the pursuit of intellectual property must be directly related to the sponsored project. 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. The effort must also occur within the award period for it to be eligible for direct charging. There is no federal guideline or directive regarding a “typical” percent of effort for writing a grant proposal. This percent will vary greatly among PIs and should be based on each PI's individual situation.
1.3.2. Variations in effort within a sponsored project budget period

Fulfillment of an effort commitment for a sponsored project is measured over an entire project budget period, typically one year. During that period, an individual's level of devoted effort may vary. This variation is acceptable, as long as the individual fulfills the overall commitment for the entire budget period. However, a one-year project budget period spans multiple effort periods, and the individual is obligated to charge salary to the project and to certify his/her devoted effort consistent with actual effort.

For example, an individual who has committed 30% effort to a federal-funded project during a calendar year budget period could fulfill that commitment by expending 40% effort during the first six months of the year and 20% during the second six months. Consequently, each effort report would show something other than 30% effort.

In this example, the actual effort recorded in each effort period should reflect that twice as much effort was expended in the first period as in the second. It is not permissible to allocate salary at a constant 30% rate for the entire budget period, because actual effort is substantially greater during the first half of the budget period than the second half.

1.3.3. Requesting approval to change the level of committed effort

A 25% (or greater) reduction in the level of committed effort constitutes a significant change in work activity. In accordance with OMB Circular A-110, any significant change in work activity for the principal investigator (and all key personnel named on NIH awards) must be approved prior to the change and in writing by the sponsor’s Grants Officer. It is not sufficient to simply communicate the change to the Program Officer.

The effort commitment at the time the award is issued is considered the threshold against which the magnitude of a potential change is measured, unless the sponsor is otherwise notified and approves the changes. If an award document does not contain specific language about effort commitments, then the level of effort in the grant proposal constitutes the benchmark against which the magnitude of a potential change is measured.

For key personnel, a decrease in effort greater than 25% should be reviewed to assess whether the scope of work for that project has changed and to assess possible impacts on the individual's ability to meet commitments to other sponsored projects. Any change in the scope of work must be approved prior to the change and in writing by the sponsor's Grants Officer.

The key personnel named in the Notice of Award may differ from key personnel identified by UF in the proposal. If the Notice of Award lists no key personnel other than the principal investigator (PI), then the PI is the only person whose significant changes in work activity require prior approval.

1.3.4. Rebudgeting versus changing the level of committed effort

There is some flexibility in the requirement to seek prior sponsor approval for budget changes in some circumstances. For example, a PI can generally reduce the salary charges for one project staff member and increase them for another. This rebudgeting authority does not confer the right to make significant changes in work activity without prior approval from the sponsor. Once UF and the sponsor execute an award agreement, key personnel as stated in the proposal must provide the level of effort to which they have committed.

1.3.5. Reduction of effort commitments when awarded budget is less than proposed

Unless otherwise notified, sponsors expect PIs (and other key personnel) to provide the level of effort outlined in the proposal, even when the amount funded is less than requested. At the time of award, if the awarded budget is reduced from the proposed budget, a PI must confirm how the project will be conducted and how funding will be allocated among budget categories, including confirmation of effort commitments and associated salary support. In doing so, PIs should carefully and deliberately manage their own (and their key personnel's) total sponsored and non-sponsored effort commitments, and minimize voluntary cost
sharing. A budget reduction of 25% or more from what was proposed generally indicates a project scope reduction, and a corresponding reduction in effort commitments is appropriate.

The PI is responsible for determining whether:

- The effort commitments will be reduced proportionately, and a corresponding request for approval will be sent to the sponsor. Generally, effort commitments should be reduced proportionately when the awarded budget reflects a reduction of 25% or more from the proposed budget; or
- The original effort commitments and salary support will be retained, and other budget categories can be reduced or eliminated so that voluntary cost sharing, beyond that which may have already been approved, does not occur; or
- Neither the effort commitments nor other budget categories can be reduced or eliminated. In these instances, the resulting voluntary cost sharing must be explicitly approved in accordance with the college or school’s policies on cost sharing.

Failing to reduce effort commitments when funding is reduced could result in a perception by sponsors that UF’s budgets may be regularly overstated.

It is the practice of the National Science Foundation (NSF) to request a scope reduction when budgets are reduced by 10% or more. Therefore, evaluations by the PI of the impact on effort commitments should be performed on NSF awards that are reduced by 10% or more.

1.3.6. Initiation of new activities that change ongoing commitments

From time to time it may become necessary to make adjustments to an individual’s projected salary allocations or level of effort. For example, if a PI devotes 20% of his/her total UF effort to a sponsored project and 80% to other duties becomes involved in another grant at a 10% level of effort, some adjustments will be necessary to ensure that the PI’s total UF effort does not exceed 100%. In addition, a PI must be careful to manage the commitments promised to the funding agencies. This might involve reducing effort on the existing grant (subject to sponsor approval, if necessary), or spending less time on non-sponsored research activities, or both. It may be necessary to change the salary allocations as well.

1.3.7. Nine-month appointments and summer salary

Faculty or staff members on a nine month appointment are permitted to expend up to an additional 2.5 months of summer effort on one or more sponsored projects and be compensated accordingly, subject to sponsor policies. An individual’s rate of pay for summer work is based on the nine-month academic year salary rate. Any faculty, academic staff, or limited appointee on an academic year (9-month) appointment receiving more than 2.5 months’ salary during a summer appointment must obtain prior approval from DSR. If a faculty member has non-research responsibilities during the summer period, they may be precluded from requesting 2.5 month of salary from those sponsored projects.

1.3.8. Paid leave, unpaid leave, and extended leave

Paid leave, such as vacation time and sick leave, is charged to sponsored projects as part of the normal charge for salaries and wages. If an individual is expending effort on multiple sponsored projects at the time of the leave, the charges to the sponsored projects should be consistent with the usual salary charges in keeping with UF policies.

Unpaid leave is excluded from total UF effort.

Extended leave may have an impact on a key person’s ability to meet his/her effort commitment to a sponsored project. If the extended leave lasts for 90 days or more, the sponsor must approve the extended leave in advance. If, as the result of extended leave, a key person reduces the time that he /she expends on the project by 25% or more of the original commitment, sponsor’s prior approval is required.
1.4. Certifying effort

1.4.1. Whose effort must be certified?

Effort must be certified for faculty members, staff members, students, and postdoctoral trainees who meet either of the following criteria:

1. The individual's salary is charged in whole or in part directly to a sponsored project.
2. The individual expends committed effort on a sponsored project, even although no part of the individual's salary is charged to the project.
3. The individual is listed as an instructor on the instructor work-load file.

1.4.2. How is effort certified?

For all personnel who must certify their effort, the certifications will be done using the University electronic effort reporting system. In special cases where approved by contracts and grants, a paper form may be substituted for the use of the system.

1.4.3. When must effort be certified?

In general, effort must be certified within 30 days of the date on which the statement becomes available.

Effort for all employees, exempt and non-exempt will be certified each semester. Effort for an individual who works on one or more sponsored projects must be certified for each and every period of performance during which the individual charges salary or devotes effort to the project.

1.4.4. Who certifies for whom?

Each effort statement must be certified by a responsible person with suitable means of verifying that the effort indicated was expended in the proportions shown. The University’s practice is:

- All faculty and academic staff certify their own effort.
- All PIs certify their own effort, regardless of the type of position they hold at UF.
- The PI certifies the effort for all graduate students, postdoctoral trainees, and non-PI classified staff who work on projects.

When a graduate student, postdoctoral trainee, or non-PI classified staff member works on multiple sponsored projects for two or more PIs:

- Any of the PIs may certify all of the individual's effort, as long as the certifying PI has suitable means of verifying that the work was performed as allocated.
- Each PI can certify the portion of the individual's effort about which the certifying PI has suitable means of verifying that the work was performed.
- PIs and the effort coordinators should work together to ensure that all of the individual's effort is certified in a timely manner- by one or more responsible people with suitable means of verifying that the work was performed.
In some circumstances, the PI may not have suitable means of verifying the effort for sponsored project staff. For example, this may occur in the case of large center grants, where an individual is the PI by virtue of his/her position in the University. With its Effort Reporting system, the University can authorize an individual to certify the effort statements for project staff instead of the PI. When such an arrangement is needed:

1. The PI and the effort coordinator must work together to identify the individual who has suitable means of verifying the effort for the affected staff.
2. The effort coordinator must communicate to UF Finance and Accounting, Office of Cost Analysis the need for the arrangement, and the name of the individual who will certify the effort.
3. The UF Finance and Accounting, Office of Cost Analysis will establish the authorization for the alternate certifier.

1.4.5. Electronic effort statements and student hourly effort

Some student hourly effort is allocated to sponsored projects. Most student hourly effort is not charged to sponsored projects. For individuals who work on sponsored projects and also have a student hourly appointment as, for example, a lifeguard or fitness instructor, the effort for the student hourly appointment does not appear on the effort statement.

1.4.6. General certification guidelines

Certifying effort is not the same as certifying payroll. In certifying payroll, an individual would be asked to confirm that the payroll charges on an effort statement match what was really paid. The purpose of certifying effort is not to confirm how an individual was paid, but to confirm that:

1. Salary charges to the sponsor are reasonable in relation to the work performed, and
2. The effort provided to each sponsor is at least as great as the effort promised to the sponsor.

Effort percentages and payroll percentages are not the same. The payroll percentages on an effort statement reflect an individual’s salary amounts and sources of funding. Payroll is important because paid effort on a sponsored project is a component of total sponsored effort. But there may be effort contributed by the University, as well as effort paid by the sponsor. Effort distributions should be reasonable estimates of activities, recognizing that research, instruction, and clinical activity are often inextricably intertwined.

The total effort percentages on the statement must equal 100%. The effort statement is not reflective of any fixed number of hours in a week. Often, the idea of an “average” work week arises regarding total UF effort. Some faculty and staff view their work week as a fixed number of hours, such as 40. However, applying the notion of a fixed number of hours would almost always violate the cost principles for managing sponsored research. If 40 hours were to represent 100% effort, the impression would be created that more than 100% effort is being expended whenever the individual works more than 40 hours – and this could result in inequitable cost allocations. Regardless of the number of hours worked, effort percentages must be based on total UF effort, not hours.

Use of UF institutional base salary (IBS) is necessary in proposing effort, charging salary, and certifying effort. The total UF IBS must be distributed across all of a faculty or staff member’s university research, instruction, administration, service and/or UF clinical activities.

The federal government requires that activities closely associated with an individual’s UF professional duties be reported as UF effort. Some of those activities are: proposal writing, instruction, university related administrative duties, and service on committees. Federal requirements prohibit the University from characterizing those activities as “unfunded” or “volunteer” activities, or “weekend work,” for which no UF salary is paid.
1.4.7. Precision in effort certification

Precision in effort reporting pertains to the acceptable variance between an individual's actual effort and the effort as certified by the individual on the effort statement. 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. UF's acceptable variance is less than five percent of 100% total UF effort.

For each sponsored project, the effort statement shows the sum of the payroll allocation and the cost shared effort. The variance comes into play in determining when to certify a different level of actual effort than appears on the effort statement. 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 effort that appears on the statement. If a reasonable estimate of the devoted effort is not within five percentage points of the effort percentage shown on the statement, the certifier must enter the estimate of actual effort on the statement before certifying.

For example, if an individual's salary is initially allocated 50% to a sponsored project (and no cost shared effort), it is permissible to certify 50% effort for the project if the effort devoted to the project could reasonably be determined to fall between 45% and 55% of the individual's total UF effort.

1.4.8. Multiple grant efforts with varying start and end dates

The effort statement shows an individual’s effort distribution for a three-month or six-month period. An individual’s grant activity may vary during the course of that period. In particular, grants do not always begin at the start of an effort period or terminate at the end of an effort period. For example, if a faculty member devotes 10% of his / her effort to a grant that concludes halfway into an effort period, the statement will show 5% effort on that grant for the entire six-month reporting period. The situation is compounded for individuals who work on multiple sponsored projects with varying start and end dates.

During each effort period, an individual must certify effort for each sponsored project that accurately reflects the portion of the period during which effort was devoted to the project. For individuals on a six-month effort cycle, the effort level for the entire period is calculated as:

\[(\text{actual effort level}) \times (\text{fraction of the six-month period during which the effort was devoted})\]

1.4.9. Certification for personnel who leave the University

Faculty members, academic staff, and others who serve as PIs (and therefore certify their own effort) must certify their effort prior to leaving the University. If this cannot be accomplished with the web-based system because an effort period has not yet concluded, the individual must use a manual, paper process.

If an individual does not certify prior to his / her departure, the individual's primary effort coordinator must make reasonable attempts to follow up with the individual, requesting that he or she certify his / her effort after the departure.

If, after reasonable requests from the primary effort coordinator, an individual fails to certify his / her effort, the PI or department chair must identify another person who can do so. As with all certifiers, the alternate must have suitable means of verifying that the work was performed. If the PI or department chair has suitable means of verification, he / she can serve as the alternate. A proxy will need to be requested at the time of certification.

When graduate students, postdoctoral trainees, and classified staff leave the university, PIs can continue to certify their effort just as they would for their current students, trainees, and staff.
1.5. Adjustments to effort and salary distributions

1.5.1. Confirmations of effort distributions

Effort reports are designed to confirm that salary charges are in alignment with effort. Therefore, the effort report is a good tool for identifying allowable transfers of salary charges. When a certified effort report indicates that a salary distribution from a period being certified was not correct, a cost transfer (requiring a transfer from one account to another) may be required to update the original distribution. This confirmation is a mechanism to finalize provisional salary charges (estimates) to the sponsored project. Confirmations of effort distribution are an important and appropriate part of sponsored projects administration.

1.5.2. Cost transfers after effort certification

Once charges for personal services have been certified on an effort report and confirmations of the effort distribution are complete, subsequent changes to the salary charges must be carefully scrutinized.

Federal officials and institutional administrators, alike, will ask: “If the initial cost distribution was certified by a ‘responsible person using suitable means of verification,’ how can a change to that distribution be appropriate?” If it is determined that a cost transfer is acceptable, the circumstances must be clearly documented.

Retroactive adjustments placing salary onto a sponsored agreement are allowed only in keeping with the University’s policy on cost transfers. A request to transfer salary charges off of a sponsored award to an institutional fund (e.g. due to a cost overrun) will rarely require the same level of scrutiny, though repeated cost transfers off of federal awards could be a sign of poor internal controls.

A salary cost transfer after effort certification will typically require recertification of an effort statement when a sponsored project is affected. When this is the case, the criteria for reviewing the salary cost transfer request are consistent with the criteria for reviewing the recertification event.

To minimize the potential need for cost transfers after effort certification, investigators, supported by their department administrators and effort coordinators, should review sponsored project budget statements, payroll expense distribution reports, and effort statements at least monthly.

1.5.3. Recertification of effort

Recertification of effort is a change to the effort distribution on an effort statement that occurs after (a) an effort coordinator has processed the certification, and (b) an individual has certified the statement. For each reporting period, certification occurs during a certification window. Up through the last date of the certification window, a certifier can change the effort distribution on a certified statement by contacting the effort coordinator, who is authorized to reopen the effort statement for recertification without further review of the request.

Once the last date of the certification window has passed, a subsequent recertification can call into question the reliability of the original certification. Therefore, any subsequent recertification request requires justification that clearly sets forth why previous effort was erroneously certified, and why the requested change is more appropriate within the context of law, federal requirements, or University policies and procedures. These requests along with supporting documentation must be submitted to UF Office of Contracts and Grants Accounting Services as part of the cost transfer process.
1.6. Monitoring and managing commitments

Sponsors generally consider estimates of effort (and corresponding salary requests) in project proposals to be commitments if such proposals are subsequently awarded. PIs and other key personnel for whom such commitments have been made are responsible for ensuring that the commitments are met.

At any given time, the sum of a faculty member’s effort percentage commitments to all UF activities, including active sponsored projects, teaching, service, administration, and UF clinical activities, cannot exceed 100%.

The sum of active percentage commitments plus proposed percentage commitments for a given period may exceed 100%, because not all proposals may be awarded. However, to the extent they are awarded, then a reduction must be made to one or more existing commitments and sponsors must be notified, as appropriate, to ensure that an individual’s total effort commitments do not exceed 100% in any given period.

1.6.1. Aligning effort commitments and actual effort

When a tenured or tenure-track faculty’s commitments to sponsored projects add up to 90% or more of his/her total UF effort, the individual’s commitments will be subject to review by Contracts & Grants, and if an exception is warranted approval by the Division of Sponsored Research. The purpose of this review is to assure that, if other activities required of the individual reduce the available effort for sponsored activities, adjustments are consistent with the terms and conditions of the sponsor’s award. In many situations, a commitment level of 90% or greater may be entirely appropriate. However, salary support for teaching, UF administration, service, clinical activity, new or competing proposal preparation and institutional governance cannot come from sponsored funds unless they are approved activities of a sponsored project.

Commitment levels and salary charging practices will also be subject to review for a tenured or tenure-track faculty whose salary is charged 90% or more to sponsored projects.

1.6.2. No-cost extensions

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 PI. That position has been voiced by federal grants officials in various settings and in response to specific questions about NCE. In addition, 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 NC periods.

However, federal agencies recognize that PI effort may be reduced during NCE as the project is winding down, or additional time is needed for data analysis. While this is not considered a change in scope, good practice dictates that the PI notify the sponsor of this decrease to avoid discrepancies with current and pending support statements, effort certification, or issues of research overlap.