

Effort Reporting Procedures for Faculty and Exempt Staff

- A. An individual's appointment recorded in the Human Resources/Payroll system (HRSA system) reflects salary and wage distributions to institutional activities and sponsored projects.
- Institutional base salary (IBS) or hourly wage is communicated to faculty/staff in writing and acknowledged by faculty staff.
 - IBS documentation is retained by the home department/office records for the faculty/staff. The individual's appointment in the Human Resources/Payroll system documents the distribution of the individual's IBS as Total Institutional Effort.
 - Annual adjustments to IBS are communicated in writing to employee, and are documented in the individual's Human Resources/Payroll records and reflected in the individual's appointment.
 - Authorized support staff have access to an employee's IBS in the HRSA system.
- B. Individuals' sponsored project commitments are monitored.
- The faculty's/staff member's department chair, dean or designee, or supervisor are responsible for monitoring an individual's commitments to pending and awarded sponsored projects in the context of all institutional duties. Monitoring may be achieved by reviewing information presented in Committed Effort Management (CEM) software or some other system to ensure that over commitment does not occur.
 - The Office of Sponsored Programs also reviews all project commitments in CEM or other tracking tools to identify possible instances of over commitment and shares this information with the Principal Investigator (PI) and chair or dean/designee for resolution, if appropriate.
- C. Changes in an individual's effort distribution trigger adjustments to salary distribution.
- Effort distribution may be adjusted to accommodate proposed or actual sponsored projects' activities in the context of all institutional duties. Changes in effort distribution (e.g. course relief, release time, etc) are to be documented and available for review by the Office of Sponsored Programs or other units when necessary.
 - Office of Sponsored Programs is responsible for communicating to the PI and budget manager effort committed to a sponsored award through award documents.
 - Actual changes in effort distribution resulting from a new sponsored award are documented by an iJAN (interactive Job Action Notice) submitted by the individual's department. This action modifies the salary distribution to reflect new activities.
- D. For each certification period, individual faculty and exempt staff members attest that the effort distribution reasonably reflects the work performed for which the individual is compensated.
- Effective for Fall 2008 activities and beyond, a web-based effort reporting system is used by faculty and exempt staff to certify that the effort reported is a reasonable estimate of the effort worked during the period being certified.
 - If effort reported does not reasonably reflect work performed, the faculty/staff member should discuss the relevant facts and circumstances with their departmental effort reporting data coordinator/budget manager, and if necessary, the Office of Sponsored Programs.
 - Ordinarily voluntary uncommitted effort – actual effort expended over and above that committed to the sponsored project, does not need to be recorded in the web-based

system. However, if the individual has actually worked more than committed in the reporting period in anticipation of reducing effort during the next reporting period (both of which are within the award's budget period), adjustments would be appropriate.

- Principal investigators are responsible for ensuring that all personnel compensated on their sponsored project(s) submit the attestation during the applicable certification window.
 - Principal investigators will be notified of outstanding certifications. Notices of outstanding certification reports will escalate to include (i) department chairs, (ii) deans and (iii) vice provost, until resolved. If outstanding certifications remain after one-week following notification of the vice provost, award expenditures will be not allowed until all certifications are submitted.

E. Responsible official(s) who possess suitable means of verification that the work was performed, may under certain circumstances, provide attestation.

- Ordinarily all exempt employees are to certify their own effort. In the event the employee is not available to certify (i.e. following graduation, transfer, termination, or death), then the employee's direct supervisor or the award's principal investigator may certify on behalf of the individual.
- Suitable means of verification shall include time sheets, attendance records, email or other documentation providing evidence of the employee's effort and work products, or physical witness to the individual's performance.

F. The system will provide for independent internal evaluations to ensure the system's effectiveness and compliance.

- Syracuse University's Audit and Management Advisory Services (AMAS) will conduct independent evaluations of the effort reporting system to ensure its effectiveness and compliance with federal regulations, sponsor's award requirements, and University policies and practices.

The frequency of AMAS's evaluation of the effort reporting system will be determined by AMAS's internal schedule, but no less frequently than once every three years.

GLOSSARY OF TERMS

Administrative/Service activities are **Institutional Activities** that include service on University committees, departmental service, faculty advisory committees, uncompensated service in professional organizations or community service performed on behalf of the University.

Changes in effort distribution occur upon receipt of a new award or longer term fluctuation between workload categories (e.g. a significant change in effort, which would be for more than two months or greater than 5% variation in total effort to an objective).

Cost objectives. For effort certification purposes, the University uses two cost objectives: **Sponsored Activities** and **Institutional Activities**.

Departmental/University Research are **Institutional Activities** that include *uncompensated* service on study sections, peer review of manuscripts or unfunded effort on externally sponsored research (voluntary

uncommitted cost sharing). Departmental activities also include effort expended on preparing new or continuing applications for sponsored projects (grant writing).

Effort. Activities related to the employee's responsibilities or institutional duties for which compensation is received from the University. Institutional duties for faculty members ordinarily include teaching, research, or service. Excluded from effort are non-base activities such as extra-service, overload or variable pay.

Effort Distribution – The allocation of an employee's **Total Institutional Effort** between **Cost objectives**.

Institutional Activities include **Teaching/Instruction, Departmental/University Research, and Administrative/Service** activities. Grant writing is an institutional activity allocated to departmental/university research.

Institutional Base Salary. Compensation received for performance of institutional duties associated with total institutional effort. For individuals with 8.5 month academic year appointments, compensation for the summer period cannot exceed the corresponding monthly rate of pay in force at the time the effort was devoted. Institutional base salary is documented in the initial appointment letter, and updated annually.

Maximum effort on sponsored projects. In no case can effort exceed 100% from all sources, whether sponsored or non-sponsored; principal investigators supported exclusively on sponsored projects may on occasion need to reduce effort from sponsor funds to accommodate preparation of new or continuing proposal activities or other activities that do not directly benefit the sponsored project(s).

Minimum effort on sponsored projects. Principal Investigators and key personnel are expected to devote some measurable effort on all sponsored projects, with the typical minimum of 0.5 months during the academic year or summer. Excluded from this requirement are proposals for student training or equipment grants. The Office of Sponsored Programs is responsible for determining if a project does not require the minimum effort commitment.

Over commitment is the situation where an individual's obligations to the institution and all sponsored activities apparently exceeds 100%. For example, if the faculty member's effort distribution is 40% teaching, 40% research and 20% service, with 3.5 months available in the summer, the individual is overcommitted if an award is made at 50% academic year effort for research and 3.5 months summer. To correct the over-commitment, the individual's effort distribution would need to be adjusted to accommodate commitments to sponsored and non-sponsored.

Reasonable estimate of work performed is considered to be +/- 5% of the effort committed to a project. For example, if 25% academic year is committed to project A, work performed reasonably reflects the commitment if actual effort on project A is between 24% – 26%. This variation also accommodates effort reporting system rounding associated with conversation of person months used in federal grant applications as well as sponsor's expectations that prior approval be obtained when effort is reduced by 25% or more of committed effort, e.g. actual effort is less than 19%.

Significant change in employee's activities is a change of +/- 5% or more to the distribution of the individual's total 100% institutional effort (100% effort). For example, a change to an individual's originally expected total institutional effort breakout of 30% research and 70% institutional, to 35% research and 65% institutional or to 20% research and 80% institutional would be considered to be a significant change.

Sponsored Activities are Organized Research/Other Sponsored Activities including Sponsored Instruction that are described in a grant application or contract proposal, and include associated dissemination activities such as giving seminars or presentations on research activities, preparing reports and manuscripts on outcomes of sponsored research, and participating in related meetings and conferences. Sponsored research activities also include consulting with colleagues and students. Mentoring graduate students in the laboratory is closely intertwined with research and the respective allocations of effort must be estimated. This overlap is accepted and differentiation among activities is not expected to be precise but should be reasonable. Federal regulations acknowledge that the distribution of effort will be a reasonable estimate. Grant writing is not a sponsored activity.

Summer effort: Subject to sponsor's policies and departmental/unit approval, faculty members with 8.5 month academic year appointments have the opportunity to participate in sponsored activities during the summer and be appropriately compensated for their effort at a rate not to exceed the rate of pay in effect at the time of the work. However, individuals engaged in summer teaching, administrative or non-sponsored research activities may be precluded from committing the full 3.5 months of effort to sponsored projects. (See Summer Effort Policy)

If engaged in 3.5 months summer research, faculty may not take vacation. Sponsored effort devoted during the academic year cannot be deferred or "charged" to the summer period. (See Faculty Summer Effort Policy).

Teaching/Instruction are Institutional Activities that involve real or virtual classroom teaching and are identified in the University catalogue. Teaching / instruction includes presentations to students or trainees and mentoring trainees, unless specifically part of a sponsored project.

Total Institutional Effort (also called 100% effort) is the sum of all activities for which an individual is compensated by his or her institutional base salary by the University for his/her appointment, irrespective of the actual number of hours worked. Total institutional effort typically includes research/scholarship, teaching, service and any other activity established as being within the scope of the appointment. Total institutional effort (100% effort) is the base to be used for calculating percentage of effort devoted to sponsored activities. Expectations for a position are established during the University's hiring and appointment processes. The number of hours in 100% effort may vary from person to person or from week to week, but it should be reasonable and supportable from institutional documents including course schedules, or appointment documents. Excluded from institutional effort are any activities for which an individual is compensated by another entity as permitted by the Faculty Manual or Administrative Policy Manual. Such activities include consulting activities, peer review activities for which compensation is received in excess of expense reimbursement, one-time additional pay compensation for short-term activities.