



Time and Effort

Texas A&M University
Research Services

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OBJECTIVES

- Time and Effort Overview
- Inception to Certification
- Calculating Effort
- Consequences of Non-compliance

TIME AND EFFORT OVERVIEW

- Required by Federal Regulations 2 CFR Parts 215 and 220 Cost Principles for Educational Institutions OMB Circular A-21, J.10c(2)
- Effort is the amount of time spent on a particular activity, expressed as a percentage of all the time you spend on your A&M job duties.

Examples of typical job duties include:

- Instruction
- Administration (meetings, committees)
- Public Service or Extension
- Research activities – Internal (funded by department or college)
- Research activities - External (sponsored projects)

Examples of Activities NOT included in Effort Certification:

- Consulting
- Supplemental or overload pay for teaching continuing education courses
- Extra Activities (i.e. working at an athletic event as a ticket taker)

TIME AND EFFORT OVERVIEW

- Effort reporting is after-the-fact (actual)
- Total effort always = 100%
- 100% Effort = 100% IBS (Institutional Base Salary)
- An effort report will be generated for any employee whose salary or any portion of salary is charged or cost shared to a federal, federal flow-through, State of TX, and certain other non-federal sponsored projects.

INCEPTION TO CERTIFICATION

MAJOR FACTORS



PROPOSAL

- Budget (workload)

Direct cost to the award – Sponsor Funds

- Cost Share

Represents a portion of the total project costs – University Funds

Mandatory Cost Sharing –The terms and conditions of the award require that TAMU contribute toward the project as a condition of receiving the award.

Voluntary Committed Cost Sharing - A cost identified in the proposal, but was not required or funded by the sponsor.

Voluntary Uncommitted Cost Sharing - A cost associated with a sponsored project and not funded by the sponsor, which was not committed in the proposal or in any other communication to the sponsor. This includes effort of faculty or key personnel that is over and above that which is committed and budgeted for in the proposal or award. Voluntary uncommitted cost sharing need not be identified or reported to the sponsor.



BUDGET

Texas A&M University
RS Proposal Number 10-1047
Project Dates: 06/01/2010 - 05/31/2011

DIRECT COSTS	YR 1	<u>TOTAL</u>
Salaries		
John Jones	30,541	30,541
Principal Investigator		
10% Time, 12 Cal Mo.		
Subtotal	<u>30,541</u>	<u>30,541</u>
Total Salaries and Wages	<u>30,541</u>	<u>30,541</u>
Fringe Benefits	5,223	5,223
	<u>35,764</u>	<u>35,764</u>
Total Personnel Costs	35,764	35,764
Modified Total Direct Costs (MTDC)	35,764	35,764
Total Direct Costs	35,764	35,764
INDIRECT COSTS		
Indirect Costs MTDC @ 0%	0	0
	<u>\$35,764</u>	<u>\$35,764</u>
TOTAL PROJECT COSTS	\$35,764	\$35,764

25% of a 9 month academic year appointment equals 2.25 (AY) person months ($9 \times .25 = 2.25$)

10% of a 12 month calendar appointment equals 1.2 (CY) person months ($12 \times .10 = 1.2$)

35% of a 3 month summer term appointment equals 1.05 (SM) person months ($3 \times .35 = 1.05$)



Cost Share Statement

COST SHARING STATEMENT

Date Prepare 3/11/2011

Proposal No.: 10-0988 RB1
Sponsor: Fermi Lab
Principal Investigator: Jones
Department Authorizing Cost Sharing: Physics & Astronomy

Funds will be obligated at time of award

If this proposal is awarded, cost sharing will be contributed in the following manner:

	<u>Year 1</u>	<u>Total</u>
<u>Account # 02-133123</u>		
<i>John Jones</i>		
Principal Investigator		
5 % Time, 9 Cal/Mos/Yr	\$6,863	\$6,863
Fringe Benefits @ 17.1%	\$1,174	\$1,174
Medical Insurance (\$470/m)	<u>\$212</u>	<u>\$212</u>
	\$8,249	\$8,249
SUBTOTAL		
Indirect Costs @ 46.5% MTDC	<u>\$3,836</u>	<u>\$3,836</u>
Total Anticipated Contribution	\$12,085	\$12,085

Approved: _____ Date: _____

Notes:

- (1) Indirect cost will not be charged to the referenced cost-sharing account. It is calculated for monitoring purposes only.
- (2) Upon award, a separate support is required to be established for this cost-sharing commitment.



AWARD

- Establish/allocate payroll to the award account - EPA (Employee Payroll Actions)
 - Budgeted effort is allocated directly to the sponsored project account in the FAMIS accounting system.
 - Cost shared effort is established in the FAMIS accounting system per TAMU SAP **15.01.01.M1.03** and can readily be identified on the effort report by the title: CS–PI Last Name–TAMU-Project Number / CS-SMITH TAMU-445566.
- The projected effort should begin on the sponsored project account concurrently with actual project effort.
- The PI is responsible for his/her level of effort and should communicate any significant changes in level of effort to both his/her project administrator and department administrator.



Award Notice

**TEXAS A&M UNIVERSITY
RESEARCH SERVICES
NOTICE OF AWARD**

Date: November 17, 2010

S/L: 426001

FAMIS Award Number and Action: 001, New

Proposal Number: 10-1100

Sponsor Award Number: GMT0-100800R

CFDA Code: 47.000

Award Type: Cost Reimbursable Agreement

Function: Research

Title: Giant Magellan Telescope (GMT) Project

Sponsor: Carnegie Institution of Washington

Federal Flow-Through: National Science Foundation through Associated Universities for Research in Astronomy (Subagreement AST0443999 under Scientific Program Order No. 10 and Subaward No. C66002A between AURA and the Carnegie Institution of Washington)

Principal Investigator: John Jones (jones@tamu.edu)

Department: Physics

Period of Performance: September 1, 2010 – August 30, 2011

Award Amount for this Action: \$19,640 **Budget Attached:** Yes

Total Award to Date: \$19,640

Future Funding: No

Indirect Cost Rate and Base: 46.5% MTDC

Cost Sharing Amount for this Action: \$14,845 (Other) **Statement Attached:** Yes
(Except for waived indirect cost, separate accounts or support accounts must be established in FAMIS to record cost sharing.)

Lab Animals: ☐ Yes ☒ No

Human Subjects: ☐ Yes ☒ No

Recombinant DNA: ☐ Yes ☒ No

It is the responsibility of the Principal Investigator to ensure that all expenditures are within limits of the approved budget and in compliance with sponsor guidelines and Texas A&M University policies and procedures. Copies of reports should be sent to your Project Administrator.

Cathy Coe
Senior Project Administrator
ccoe@tamu.edu
862-700

EPA Document Information

EPA Document:	0451000(coversheet)				Doc FY:	2009	
Routing Document:	EBR020451029 				Doc Status:	Completed	
Document Type:	Change Salary, Title or Term (04)				Date Created:	06/15/2009 9:47 AM	
Action is Effective From-To:	06/01/2009 - 08/31/2009				Last Updated:	06/17/2009 12:59 PM	
Dept/SubDept:	Campus	Dept	SubDept	Department Name	Electronic Routing		
	02	CHEM		CHEMISTRY	Y		
	02	RSFN		RESEARCH FOUNDATION	Y		
Source Balance Edits Overridden:	No				Roll to New FY:	No	
Override Budget:	Yes				RF Cost Sharing:	No	
Replace Prior Iteration(s):	No				TEES Cost Sharing:	No	
Justification /Comments:	This action extends Dr. Jones through 08/31/09. June RF 422222-00001. July split evenly on RF 433331-00001 and RF 499991-00001.						

Position Information

PIN Number:	M26666 (Budget)	Base/New Iteration:	01/02
Adloc:	02-133502 CHEMISTRY		
Title Code:	7100 PROFESSOR		
Previous Title Code:	7100 PROFESSOR		
Annual Term From-To:	09/01/2008 - 08/31/2009	Annual Term Modifier:	
Position Action:	Change Period (CP)	Annual Term Months:	12.0
Assignment Dist/Cnty:		Temporary PIN:	No

Rate Information

Percent Effort:	100.00 %	Pay Indicator:	Monthly - Full Time
Previous Percent Effort:	100.00 %	Source Control:	Normal
FTE Monthly/Hourly Rate:	\$17,160.00	Budgeted Salary:	\$205,922.00
Previous Monthly/Hourly Rate:	\$17,160.00	Previous Budgeted Sal:	\$154,440.00
Salary Action:	Blank - none	Pay Type:	Normal

FUNDING SOURCE LINES

Line	Title Code	Effective Dates	Campus - Account Object Code	Acct Analysis	Pgm Code	Pct Eft	MSO/SP Flags	Monthly Pay Bud. Salary
1	7100 - PROFESSOR	09/01/2008 to 05/31/2009	02 133500- 49999 CS-Jones RF #499991 1410 Sal-Teaching-Faculty	0180990499601		10.00 %	O/	\$1,716.00 \$15,444.00
2	7100 - PROFESSOR	09/01/2008 to 05/31/2009	02 - 133500-56789 FACULTY TEACHING SALARIES 1410 Sal-Teaching-Faculty	0180		90.00 %	O/	\$15,444.00 \$138,996.00
3	7100 - PROFESSOR	06/01/2009 to 06/30/2009	02 - 455124-00000 RESEARCH FOUNDATION SPECIAL *TCR* 1310 Sal-Rsrch-Faculty Eqv	5012		100.00 %	O/	\$17,160.00 \$17,160.00
4	7100 - PROFESSOR	07/01/2009 to 07/31/2009	02 - 455124-00000 RESEARCH FOUNDATION SPECIAL *TCR* 1310 Sal-Rsrch-Faculty Eqv	5012		72.00 %	O/	\$12,355.20 \$12,356.00

Certification of Effort

- Workload vs. Actual
- Total Effort always equals 100% ; regardless of hours worked in the week
- Effort should be calculated based on a reasonable estimate of the percentage of effort expended during the course of the reporting period.
- The principal investigator or key personnel and the appropriate department payroll administrator(s) are responsible for making a good faith effort to charge sponsored projects based on the actual work performed as a percentage to total time.
- Certification Checklist:
 1. Are all sponsored and non-sponsored activities accounted for on the report?
 2. Are the distributions reasonable representations of actual work performed during the period?
 3. Is the actual effort significantly reduced (25% or more) from the proposed effort?
 4. Does the effort report reflect all compensation for the period?



Effort Report



Time & Effort

Certification Document Details

Document ID: **123 (Certification Complete)**

Name: **Jones, John**

Title: **Professor**

UIN: **123456789**

Certification Period: **1/1/2009 - 6/30/2009**

Doc Adloc: **2133000**

Doc Adloc Name: **Chemistry**

Compensated Effort for the Certification Period

Member	Account	SA/Project	Account/Project Description	Sponsor	Account Location	Amount for the Period	Percent for the Period
TAMU	133100	45678	CS-Jones Rf #456781	Not Sponsored	Chemistry	\$8,580.00	8.33%
TAMU	133100	00005	Faculty Teaching Salaries	Not Sponsored	Chemistry	\$77,220.00	75.00%
TAMRF	434562	00001	Creating Mixed ...	Dhhs-Nih-	Tamu-Chemistry	\$17,160.00	16.67%
						Total:	100.00%

Document Action Log

Action	Time	Action By	Status	Comment
Document Created	11/25/2009 09:43:41 AM	Payroll Document	Open	Automated: Document Creation
Certified	2/22/2010 01:58:22 PM	John Jones	Certification	

Calculation of Effort

- Do I have to keep a record of my time?
 - No, exempt employees are not required to track their time.
- Do I have to keep documentation?
 - No
- What if I work overtime, shouldn't that be more than 100%?
 - No, total effort always equals 100%, regardless of hours worked in the week

Calculation of Effort

Professor A works an average of 50 hours per week with effort divided equally among four tasks: teaching, conducting research on each of two grants (A and B), and chair/committee responsibilities.

25% Effort Teaching

25% Effort Grant B

25% Effort Grant A

25% Effort Chair/Committee

If Professor A worked an average of 30 hours per week and the same four tasks were equally distributed, the effort would be calculated as follows:

25% Effort Teaching

25% Effort Grant B

25% Effort Grant A

25% Effort Chair/Committee

In both examples, the percentage of effort is the same because the percentage of effort is based on the effort worked on each task divided by the total effort worked, not the number of hours worked.

Calculation of Effort

Professor B

- Usually works a 40-hour week, 8 hours M-F
- Works 2 hours per day on grant activities
- 100% Effort is 40 hours
- Grant may be charged 10/40, or 25% time
- If Professor B adds another grant, expected to take another 2 hours per day of her time, and does not drop or decrease any other responsibilities, then her full professional effort for TAMU will now be 50 hours per week, and each grant may only be charged 10/50, or 20% effort
- If Professor B added the same second grant, but decreased her teaching or other non-sponsored activities by a like amount, such that she still only worked 40 hours per week, then she could continue to charge first grant 25% effort, and same for second grant

Calculation of Effort

Professor C

- Works average 50 hours per week on teaching, grant and administrative duties
- Also serves for pay on outside scientific advisory board, averaging 5 hours a week
- Works full calendar year on two grants, spending total of 10 hours a week on Grant A and 5 hours a week on Grant B

Calculation of Effort

Professor C

- 100% Effort for TAMU is 50 hours
- Grant A may be charged 10/50, or 20% effort
- Grant B may be charged 5/50, or 10 % effort

CONSEQUENCES OF NONCOMPLIANCE

Johns Hopkins University - \$2.6 million settlement

- Overstated PI effort on federal projects

YALE - \$7.6M settlement (\$3.8M in actual damages and \$3.8M in penalties)

- FBI agents visit faculty and staff at home and on vacation
- Unsigned effort reports (costs disallowed)
- Emails saying things like: "Just zero out the grant"
- No procedures in place to monitor effort expended versus committed

Effort Reporting Links

2 CFR Parts 215 and 220 Cost Principles for Educational Institutions (OMB Circular A-21)

http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a21.pdf

TAMURS Time and Effort

<http://tamurs.tamu.edu/time-and-effort>

TAMU Rule 15.01.01.M4

<http://rules.tamu.edu/PDFs/15.01.01.M4.pdf>

TAMUS Regulation 15.01.01 Administration of Sponsored Agreements – Research and Other

<http://policies.tamus.edu/15-01-01.pdf>



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