



## **EFFORT REPORTING Q & A**

### ***Q1: What is Effort Reporting?***

Any faculty working on a federally funded grant or contract must report effort. Faculty certify that the percentage of their payroll charged to a federal grant or contract reasonably reflects the actual effort they expended during the reporting semester. This is done via the Effort Reporting form that is completed at the end of each reporting semester.

### ***Q2: Is Effort Reporting required?***

Yes, it is required under federal guidelines and Florida Tech policy.

### ***Q3: Who needs to report effort?***

Effort Reporting is required by everyone that charges a portion of their salary to a grant. However, only faculty working on a federally funded grant or contract use the Effort Reporting form. Staff and students funded by a grant will have their effort tracked by a Human Resource report.

### ***Q4: How do I report salary charged to a grant (green carding)?***

The Effort Reporting form has a table, under Funded Research, for which you enter the index number of the grant and check the box “Salary Charged to the Grant”. Then, the percentage of effort associated with green carding is entered in the “Percentage of Effort” column.

### ***Q5: Do I report working on a grant during the academic year when salary is not directly charged to the grant (green carding)?***

Yes. The Effort Reporting form has a table, under Funded Research, for which you enter the index number of the grant. You do not check the box “Salary Charged to a Grant.” Then, the percentage of effort associated with the grant is entered in the “Percentage of Effort” column.

### ***Q6: Do I report a salary match (e.g., department course release committed at the time the proposal was submitted) on the grant?***

There is no box to check this “voluntary committed cost match” associated with a grant. However, the percentage of effort reflects the reduced course load and an increase in funded research. The percentage of effort must be aligned with what has been committed to the funding agency.



***Q7: Are there different types of cost (salary) match as part of a funding award?***

Yes. There are three types.

- Mandatory Cost Sharing – Required by the funding agency as a condition for the proposal submission and award acceptance. The Effort Reporting form identifies the percentage of effort associated with the cost sharing commitment.
- Voluntary Committed Cost Sharing – Not required by the funding agency as a condition for the proposal submission but included as part of the proposal budget. FIT is committed to providing the cost sharing (salary match); and as such, is documented on the Effort Reporting as part of the percentage of effort.
- Voluntary Uncommitted Cost Sharing – The cost sharing was not included in the proposal or identified in the funding award as a requirement. There is no commitment on the part of FIT and the cost match does not need to be tracked.

***Q8: Who has to complete an Effort Reporting Form?***

Anyone working on federally funded research needs to complete an Effort Reporting form. This includes the PI, co-PI, and faculty. It **does not** include staff, undergraduate or graduate students. Their effort is tracked on a separate report.

***Q9: What is Institutional Base Salary (IBS)?***

Institutional Base Salary (IBS) is the annual compensation paid by Florida Tech for an employee's appointment (9 or 12 months), to include time spent on research, teaching, service, administration or other activities (not including bonuses, consulting, or incentive pay). The IBS is established by Florida Tech in the annual employee contract (e.g., research, service, and teaching).

***Q10: What is the importance of IBS in effort reporting?***

The Effort Reporting form documents the employee's IBS in terms of a percentage of effort allocated to activities. The total effort equals 100%, never more or less, and does not translate directly into hours worked or an appointment percentage.

***Q11: How do I report my effort for a semester?***

The Effort Reporting form is used each semester to report the percentage of effort for funded research, research that is not funded, teaching and advising, and service. For twelve month faculty (e.g., department head) there may also be a percentage allocated to administration.



***Q12: When do I report my effort for a semester?***

The completed Effort Reporting form is signed and submitted at the end of the semester. The actual due date is posted on the Uniform Guidance Web page for each semester.

***Q13: Who gets the signed copy of the Effort Reporting form?***

A copy of the signed form is sent to the Office of Research either through campus mail or a scanned email copy to osp@fit.edu.

***Q14: What is documented as funded research on the Effort Reporting form?***

For effort reporting purposes, all federal, state, local, foundation and industry grant awards are considered funded research. The Funded Research table, on the Effort Reporting form, documents each grant in terms of its index number, whether salary is charged to the grant, and the percentage of effort. Several notes:

- The funding award does not need to directly pay for part of your salary, though you are working on the grant.
- The funding award does not include Florida Tech Consulting projects, as these are supplemental to the activities identified in the faculty annual appointment letter and they are not supported by the faculty's IBS.
- The percentage charged for effort on the funding award is at minimum 1%. It cannot be 0%.
- When the total for all funding awards, listed in the Funded Research table, is 90% or greater, the Effort Reporting form is reviewed with the faculty member by the Office of Research.

***Q15: What if my research is not funded?***

Research that is not funded by a federal contract or grant does not require an Effort Reporting Form to be completed. Research not funded satisfies part or all of the research activity identified in the faculty's annual appointment letter and supported by his or her IBS.

***Q16: Can I charge summer salary to my funded research for effort during fall or spring semester?***

No. Summer salary, charged to a grant, is to be used for summer research obligations and should be reported as such. It cannot be used for research effort performed during the academic year.

***Q17: Does the salary charged to a grant have to match the percentage listed in the Funded Research table for effort?***

Yes. Salary charged to a grant must align with the percentage of effort listed on the Effort Reporting Form.



***Q18: Do I need to complete an Effort Reporting form if all (100%) of my funded grants/contracts are not Federally funded?***

No. Salaries charged to a grant that are not funded by a Federal source do not need to be reported on the Effort Reporting form.

***Q19: If I charge none (0%) of my salary to a Federally funded grant or contract, do I need to fill out the Effort Reporting form.***

Yes, if you have a Federally funded grant or contract you need to complete the Effort Reporting form

***Q20: If I work on my funded research in the Fall and Spring semesters but do not charge my grant or contract during the Fall and Spring, can I pay myself in the summer for the effort from past semesters?***

No. Summer salary, charged to a grant, is to be used for summer research obligations and should be reported as such. It cannot be used for research effort performed during the academic year.

***Q21: If I am not the PI or co-PI, but have been identified on the grant proposal as a faculty or research professional (doing work on the grant), do I need to submit an Effort Reporting form?***

Yes. Anyone working on federally funded research needs to complete an Effort Reporting form. This includes Faculty. You do not need to be charging salary or receiving reimbursement in any way. Your research efforts would be considered part of the research activity identified in your annual appointment letter.