



# Research Compliance Policy and Procedure

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*Effort Certification*

*Effort Tracking*

February 2016

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## *Introduction*

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Weill Cornell Medicine (WCM) and its faculty are committed to the highest standards of ethics, integrity, honesty and compliance with all applicable laws, regulations and policies governing research in conducting its academic mission. WCM strives to promote best practices and ethical behavior as well as to deter activity contrary to these standards by anticipating risk, encouraging strong stewardship and accountability at all levels, in collaboration with institutional colleagues responsible for compliance implementation.

WCM recognizes the importance of a comprehensive effort reporting compliance plan for the management of research. Due to researchers' multiple responsibilities, the accurate recording of the time and effort spent on a project has been identified as a potential risk factor. Most researchers have teaching, clinical, research, and/or grant-writing obligations. It is important, therefore, that researchers monitor exactly how much time they spend on each project. These responsibilities must be fulfilled in a manner that stands a test of reasonableness.

As a recipient of significant research funds, WCM must assure federal and other sponsors and donors that the assignment of effort to projects they sponsor is fair, consistent, and timely. A culture of compliance begins with a culture of understanding, and an effective culture of compliance must be a cooperative one. WCM is committed to the same level of excellence in its stewardship of funds entrusted to us as we are to the quality of our science.

The goals and objectives of the Compliance Plan are as follows:

1. Describe the legal and regulatory requirements applicable to research effort.
2. Provide oversight to WCM's effort reporting and tracking.
3. Establish and enforce uniform standards including well-publicized disciplinary guidelines via the policy and procedure on effort reporting.
4. Provide web- based and other training and education and required training and education.
5. Set forth the process to confirm reported effort.
6. Set forth the role of the Office of Research Compliance
7. Create corrective action plan s as needed.

## *Scope of the Compliance Plan*

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The provisions of the Plan apply to all WCM faculty and staff. The Plan applies to the time, generally expressed as a percentage of total effort, devoted to towards particular WCM work-related activities, such as sponsored and non-sponsored projects, instruction, proposal preparation, or other administrative duties. When WCM faculty collaborate on research with other institutions, it is expected that these institutions have effort reporting policies and procedures. In the absence of having an established effort reporting policy and procedures, collaborating institutions receiving pass-through funds from WCM will be required to conform to this Plan's principles and practices.

### Compliance Oversight and Administrative Responsibility

- The Office of Research Compliance and the Department of Finance will have joint oversight over the following activities;

- A. Providing oversight, expertise and coordinate information to facilitate compliance with effort reporting requirements
- B. Developing and implementing effort reporting policies and procedures
- C. Interpreting and providing guidance on laws, rules and regulations
- D. Monitoring compliance with reporting requirements
- E. Training on effort reporting policies and procedures
- F. Investigating measures to correct situations where audit reports were not submitted when required.

The two offices will coordinate with other WCM offices, such as Internal Audit, University Counsel, Office of Sponsored Research Administration (OSRA), and the Office of Research Administration (Dean's Office) as may be necessary to fulfill these responsibilities.

The Office of Research Compliance shall work closely with representatives of the Departments and any units or individuals who are involved with effort reporting. Each Department will appoint a Compliance Associate to serve as a resource to enhance the implementation of the effort reporting policy and procedure. The Department Chair, the Department Administrator and the Compliance Associate will have functional reporting responsibility to the Office of Research Compliance in the assessment and monitoring of effort tracking.

## ***-Effort Certification Policy***

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### **Policy Sections**

- Policy Statement
- Reason for Policy
- Who Should Know This Policy
- Contacts
- Applicable WCM Policies
- Applicable Federal Regulations & Criteria
- Policy
- Roles & Responsibilities
- Procedures
- Forms/Instructions
- Frequently Asked Questions
- Definitions

Last Revised: 8/2010

Revised: 2/2016

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### **Policy Statement**

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The purpose of this policy is to set forth the policy and procedures that WCM employees must follow in order to comply with the salary allocation requirements of OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”), formerly known as OMB Circular A-21, requirements regarding effort committed to grants, contracts and other research projects, and other applicable sponsor requirements.

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### **Reason for Policy**

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As a recipient of Federal research funding, the Weill Cornell Medicine (WCM) is subject to financial accounting and reporting obligations designed to ensure that the charges to its Federal sponsored projects are allowable and properly allocable to those projects. Among these obligations is the requirement to maintain a salary allocation system that complies with the provisions of The Uniform Guidance.

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## Who Should Know This Policy

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- Dean
- Senior Administration – Vice Provosts, Associate Deans
- Director, Department Chair, Division Head
- Faculty
- Departmental/Divisional Administrators
- Finance Personnel – Research Accounting, Accounting Services
- Grants & Contracts Personnel
- Research Compliance Personnel
- Research Integrity Personnel
- All Employees
- Information Technology Personnel
- Human Resources Personnel
- Students

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## Contacts

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Subject	Contact	Phone	E-mail
Policy questions	Edward C. Walsh	(646) 962-3632	<a href="mailto:ecwalsh@med.cornell.edu">ecwalsh@med.cornell.edu</a>
Effort Certification questions	Julie Wong	(646) 962-3637	<a href="mailto:jaw2002@med.cornell.edu">jaw2002@med.cornell.edu</a>
Effort Tracking-/Research compliance	Amenophis Faussett	(646) 962-3639	<a href="mailto:asf2003@med.cornell.edu">asf2003@med.cornell.edu</a>

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## Applicable WCM Policies

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- [Cost Sharing Policy and Procedures](#)
- [Charging of Direct Costs to Sponsored Projects: Policy](#)
- [Cost Transfers on Sponsored Projects: Policy](#)

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## Applicable Federal Regulations & Criteria

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The Federal government provides funding to WCM with specified terms and conditions, including a requirement that WCM comply with applicable principles on charging costs to Federal projects. The primary source of these cost principles is The Uniform Guidance, requires WCM to establish and maintain a payroll distribution system that reasonably distributes salary charges among direct activities, such as sponsored research, teaching and clinical activity. The basic requirement of the Federal cost principles is that salary charges on sponsored projects must be proportionate to the effort expended on those projects, as documented in periodic effort certifications. At WCM, we fulfill that requirement through reasonable monitoring of salary allocations to Federal projects and through the preparation, review and certification of Activity Distribution Reports.

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## WCM Activity Distribution Policy (SAP)

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- All employees who are involved in allocating salaries to sponsored projects or completing Activity Distribution Reports are responsible for understanding the principles of accurate time and effort reporting and salary allocation.
- All departments must ensure that initial allocations of salaries to sponsored projects are reasonable in relation to the expected effort of the employees whose salaries are being allocated, and that such allocations are monitored and adjusted where necessary to reflect significant changes in employee effort.
- All departments must complete and submit Activity Distribution Reports on a timely basis and in the correct format for all employees who are subject to time and effort reporting requirements.
- All Activity Distribution Reports must meet the standards of accuracy set forth in applicable Federal cost principles.
- All adjustments to prior salary allocations that are necessary as a result of a completed Activity Distribution Report must be made as they are known.

## Roles & Responsibilities

Responsibilities	PI	Dept Admin	Dept/Div Chair	Research Compliance	OSRA	Finance
Distribute Activity Distribution Reports to departments						P
Distribute Activity Distribution Reports locally to investigators		P				
Complete and sign Activity Distribution Reports	P	S				
Track current and pending effort commitments	P	S			S*	S
Provide information to facilitate compliance with Activity Distribution Report policy		S	S	P		P
Provide local oversight for effort certification			P			
Collect and maintain annual Activity Distribution Report certification		S				P
Ensure compliance with Activity Distribution policy				P		P

- Faculty, pre-doctoral students and post-doctoral appointments effort is tracked by OSRA (Administrative/clerical staff effort is not tracked by OSRA).

KEY
P = PRIMARY RESPONSIBILITY
S = SECONDARY RESPONSIBILITY
O = INSTITUTIONAL OVERSIGHT
O – L = LOCAL OVERSIGHT
I = PROVIDE INPUT

## Procedures

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*Activity Distribution: Procedures*

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## Forms/Instructions

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*Change of Funding Reallocation form – available in finance form section of Weill Business Gateway*

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## Frequently Asked Questions

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### **Question 1: What are Activity Distribution Reports?**

- *WCM uses Activity Distribution Reports to document that the compensation charges to its sponsored projects are appropriate.*
- *For example, if WCM is charging 50% of an employee's Institutional Base Salary (IBS) to a sponsored project, WCM must be able to document that the employee is devoting at least 50% of his or her Total Effort to that same project. The employee's certified Activity Distribution Report provides the required documentation for those charges.*

### **Question 2: If Activity Distribution Reports are used to document compensation charges to sponsored research projects, why are other kinds of activities reflected on my report?**

- *Applicable regulations require that reports reflect the total activity within the scope of an employee's Institutional Base Salary. These reports must therefore capture not only activity on sponsored research projects but also other work including teaching or administration.*
- *Only by capturing all of an employee's IBS-compensated activity can an Activity Distribution Report accurately reflect the proportion of an employee's time spent on a particular sponsored project, and the percentage of IBS that should be allocated to that project.*

### **Question 3: Why are Activity Distribution Reports important?**

- *It is a legal requirement that WCM maintain a compliant payroll distribution system.*
- *A compliant reporting system is therefore a prerequisite to receiving Federal funding.*
- *Compensation charges typically comprise the most significant direct cost component of a sponsored research project. It is therefore very important that WCM be able to support such charges. Activity Distribution Reports assure external research sponsors that their funds are being expended appropriately, i.e., solely for effort devoted to the sponsored project.*

### **Question 4: Why is effort calculated on a percentage basis?**

*Effort is calculated on a percentage basis because the government recognizes that different institutions have different policies with respect to the scope of their employees' duties. That is to say, 100% effort does not equate to any set number of hours. Using a percentage basis method allows an employee to estimate the amount of effort devoted to a particular sponsored project as a percentage of all of his or her activities and allows for a work schedule that is greater than or less than 40 hours per week.*

## Definitions

Term	Definition
<b>Actual Effort</b>	The time that an employee actually devotes to a particular sponsored project (including time pledged to a sponsor as Mandatory or Voluntary Committed Cost Sharing) or other WCM activity, expressed as a percentage of Total Effort.
<b>Committed Effort</b>	The amount of effort proposed in a grant or other project application and accepted by a sponsor, regardless of whether salary support is requested for the effort. For example, if an NIH grant application proposes that an employee will devote 30% of his or her effort to the grant, with salary support for 10% of effort, the Committed Effort for that employee is 30%.
<b>Cost Sharing</b>	The portion of the total project costs of a sponsored project that is borne by WCM rather than the sponsor – the 20% effort that is not funded in the example above. (Cost Sharing is sometimes referred to as “Cost Matching”).
<b>Faculty Practice</b>	Time spent preparing for, providing, and following up on the clinical care needs of patients through the Weill Cornell Physician Organization, other than Research Patient Care. Examples include actual treatment of patients, reviewing medical records, charting patient treatments, ordering and reviewing tests and consultations, consulting with colleagues on patient care issues, or supervising residents or medical students while providing clinical care.
<b>Institutional Base Salary (IBS)</b>	The annual compensation that WCM pays for an employee’s appointment, whether that employee’s time is spent on research, teaching, administration, or other activities. This includes Administrative Supplements. However, at WCM, historically, IBS has specifically excluded supplemental compensation paid in connection with Faculty Practice activities that qualify and coded as “601010” and paid from a Physician Organization series “9” funds. Likewise, IBS excludes compensation for an employee’s outside consulting activities and other compensation received directly from an entity other than WCM for services provided to that entity.
<b>Mandatory Cost Sharing</b>	Cost Sharing required by a sponsor as a condition of obtaining an award. Mandatory Cost Sharing is a binding commitment on WCM, and any employee effort that is expended in satisfaction of the commitment must be accounted for in accordance with this policy.
<b><u>NIH Salary Cap</u></b>	Federally mandated limitation on the amount of salary that may be charged to NIH sponsored grants, cooperative agreements, and applicable contracts. The NIH Salary Cap establishes a maximum annual rate at which an employee can be compensated under an NIH sponsored project. For example, if an employee spending 50% of his or her effort on an NIH grant has an actual IBS of \$200,000, and the NIH Salary Cap is \$185,100, the appropriate IBS charge to NIH for the employee’s effort would be 50% of \$185,100, or \$92,550. The \$7,450 difference between this amount and the \$100,000 that would have been chargeable at the full IBS rate may not be charged to any Federal project or used to satisfy Cost Sharing commitments.

Term	Definition
<b>Activity Distribution Report</b>	<p>A certified form used by WCM to document the proportion of Total Effort devoted by an employee to each activity with which he or she is involved, including sponsored projects, administration and teaching. This document becomes WCM’s official verification that the IBS charged to a sponsored project is consistent with the Actual Effort expended on the project. The sum of all reported Actual Effort percentages on the Time and Effort report represents the employee’s Total Effort. By definition, Total Effort must always equal 100% -- never more or less.</p> <p>*WCM’s supplemental compensation plan is currently under review to ensure that it complies with the provisions of The Uniform Guidance.</p>
<b>Total Effort</b>	<p>The effort that the employee devotes in the aggregate to the professional activities for which he or she receives IBS compensation from WCM. Specifically excluded from Total Effort is time spent on (a)** Faculty Practice activities through the Weill Cornell Physician’s Organization for which supplemental compensation coded “601010” is received from a series “9” funds, and (b) outside consulting activities or other activities for which compensation is received from an entity other than WCM.</p> <p>**It is important to note that this does not include any “fixed” supplemental income, which must be included in computing “total effort”.</p>
<b>Voluntary Committed Cost Sharing (VCCS)</b>	<p>IBS that is associated with Committed Effort in excess of effort for which salary reimbursement is requested. VCCS can occur in one of two ways: (a) through a proposal in which Committed Effort is greater than the effort for which salary support is requested (for example, where a WCM proposal promises Committed Effort of 30% for an employee, but requests only 10% salary support); or (b) by actually charging the sponsor for less than all of the Committed Effort actually expended (for example, where the proposal contains Committed Effort of 30% and requests full salary support of 30%, and the Actual Effort is 30%, but the grant is only charged for 10% of IBS). VCCS does not include voluntary effort that is in excess of Committed Effort, and for which no salary support is requested or claimed. For example, if a WCM proposal contains Committed Effort of 30% and requests full salary support of 30%, but 40% effort is actually provided and the sponsor is not charged for the additional 10% effort, the 10% does not represent VCCS. Under the Uniform Guidance, federal funding agencies are prohibited from using VCCS in the merit review of applications or proposals. Furthermore, federal funding agencies will only consider VCCS if it is identified as a requirement published within the funding solicitation. Per the Uniform Guidance, funding agencies are prohibited from using voluntary committed cost sharing (VCCS) in the merit review of applications or proposals. VCCS may be considered <b>only if</b> the Federal awarding agency publishes in the funding opportunity announcement / funding solicitation that the inclusion of VCCS in a grant proposal is required as a condition of considering / issuing an award.</p>

## ***-Effort Certification Procedures***

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### Procedure Sections

- Procedure Statement
- Procedure Requirements
- Summary of Effort Reporting Procedures
- Who Must Complete a Activity Distribution Report
- Salary Allocations Prior to Completion of Activity Distribution Report
- Generating, Reviewing and Completing Activity Distribution Report
- Effort Examples

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### **Procedure Statement**

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The purpose of the procedure is to explain the procedures used at WCM to carry out the –Effort Certification Policy.

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### **Procedure Requirements**

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All employees who are subject to time and effort reporting requirements set forth in the –Effort Certification Policy are expected to review, understand, and comply fully with the procedures in this section. Any questions concerning these procedures should be directed to WCM’s –Assistant Director for Financial Analysis. Failure to comply with these procedures can result in serious adverse consequences to both WCM and its employees.

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### **Summary of Activity Distribution Procedures**

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These procedures cover the following aspects of the salary allocation process necessary to maintain compliance with WCM’s effort reporting obligations.

- Initial allocations of salary to sponsored projects;
- Interim adjustments of salary allocations (after the initial allocations and prior to the completion of Activity Distribution Reports); and
- Completion of Activity Distribution Reports, and adjustments to salary allocations based on those reports.

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## Who Must Complete a Activity Distribution Report

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Employees who meet **either** of the following criteria must complete an annual Activity Distribution Report:

- The employee's salary is charged in whole or in part directly to a sponsored project\*.
- The employee expends Committed Effort on a sponsored project, even though no part of the employee's salary is charged to the project.

Defined here as a federally sponsored project as outlined in Uniform Guidance.

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## Salary Allocations Prior to Completion of the Activity Distribution Report

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At the application preparation stage, Compliance Associates must review total effort of individuals who will have effort committed to the project to assure that what the proposed effort is feasible considering other activities required of the employee. Compliance Associates, Department Administrators and faculty whose research is required to be certified must review the Activity Distribution Report to ensure it accounts for all activities.

### **Entry of salary information into the payroll distribution system:**

The first step in the salary allocation process is for the designated departmental administrator or their designee to input into the payroll distribution system, either electronically or manually through an approved [Change of Funding Reallocation form](#) the projected salary allocations for each employee in the department who will be required to complete an Activity Distribution Report. These projected salary allocations should be submitted within the first 90 days of award activation after being reviewed and approved by the Principal Investigator(s) to ensure that they are consistent with the expected chargeable effort to be expended on the project and with each employee's overall effort commitments at WCM. Projected salary allocations for a given project are normally based on the approved budget for the project, subject to any special adjustments that may be appropriate.

### **Salary allocations must total 100%:**

The projected salary allocations entered into the payroll distribution system must total 100%. In other words, 100% of an employee's IBS must be allocated to WCM accounts (department operation accounts and/or research accounts). -

### **Adjustments to salary allocations based on changes in circumstances:**

From time to time it may become necessary to make adjustments to an employee's projected salary allocations and/or level of effort. For example, if a Principal Investigator who is devoting 20% of his or her Total Effort to a sponsored project and 80% of his or her Total Effort to other duties becomes involved in another grant at a 10% level of effort, some adjustments will be necessary in order to ensure that the PI's Total Effort does not exceed 100%. Such adjustments 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. If these effort adjustments are significant (10% of effort committed to a project), the salary allocations for the employee will have to be changed to reflect the adjustments in effort.

### **Adjustments to salary allocations based on review of quarterly reports:**

Activity Distribution Reports covering the quarters ending in September, December and March of each year, if the salary allocation percentages on the reports differ by more than 10% from Actual Effort on a particular project, an adjustment should be made through [Change of Funding Reallocation form](#). For example, if the reported salary allocation percentage for a Federal sponsored project is 30%, and Actual Effort for the quarter is known to be more than 33% or less than 27%, an adjustment would be required in order to align the salary allocation more closely with Actual Effort. Federal guidelines and WCM policy recognize that the activities that constitute effort are often difficult to separate. Effort certification must often rely on a reasonable estimate of effort, and when estimating, a degree of tolerance is appropriate. The certified annual Activity Distribution Report, distributed in June, must be accurate to the best of the knowledge of the employee completing the report, and if there is any unjustified discrepancy between the certified Actual Effort on a sponsored project and the percentage of salary allocated to the project, then an appropriate adjustment must be made to the salary allocation.

### **Grant budget periods vs. quarterly or annual report periods:**

It is important to keep in mind that Committed Effort, Actual Effort, and salary allocations are frequently tracked over different time periods. Compliance with Committed Effort for a sponsored project is measured over an entire grant budget period, typically one year, which may or may not coincide with the fiscal year over which Actual Effort is measured. For example, an employee who has committed 30% effort to a Federal project during a calendar year budget period could meet that commitment by expending 40% effort during the first six months of the budget period and 20% effort during the second six months. However, the calendar year grant budget period would span two different annual Time and Effort report periods. Therefore, the Actual Effort recorded in each period should reflect the fact that twice as much effort was expended in the first period as in the second. Similarly, in reviewing quarterly salary allocation reports, it would be necessary to adjust salary allocations to the approximate level of the Actual Effort expended during the quarter – not the average level of effort to be expended over the grant budget period. Specifically, in the example, it would not be permissible to allocate salary at a constant 30% rate for all four quarters of the grant budget period, since Actual Effort is substantially greater for the first two quarters and substantially less for the last two.

### **Form of adjustments:**

Adjustments to the salary allocations may be made either electronically or manually. If made manually, adjustments must be based on approved [Change of Funding Reallocation form](#).

### **Relationship of salary and effort allocations:**

As stated above, salary allocations to sponsored projects are normally based on approved project budgets. The percentage of an employee's salary allocated to a federally sponsored project for an annual effort reporting period should never be greater than the employee's Actual Effort on the project during the reporting period. For quarterly reporting periods, however, small differences between salary allocation percentages and Actual Effort percentages may be tolerated. (See *Adjustments to salary allocations based on review of quarterly reports* above.)

In certain circumstances, the salary allocation percentage for a quarterly or annual effort reporting period may be less than the Actual Effort percentage. See *Generating, Reviewing and Completing Time and Effort Reports* below.

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## **Generating, Reviewing and Completing Activity Distribution Reports**

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### **Generate Activity Distribution Reports:**

Following the quarter ending in June of each year, WCM's payroll distribution system generates Activity Distribution Reports from SAP, which are distributed to each WCM department. The reports indicate salaries allocated to all research, teaching, administration, and other activity compensated by the employee's Institutional Base Salary.

For each category of activity the Activity Distribution Reports contain the following columns:

1. Fund Number
2. WBS Element
3. Grant
4. Start and End Dates
5. Description
6. Salary Wage FYTD
7. %age (effort)
8. Cost Sharing
9. Adj %age<sup>1</sup>

The entries in the first seven columns are pre-printed based on data from the payroll distribution system.

### **Reviewing and Completing SAP Salary Distribution and Effort reports:**

After reviewing the Activity Distribution Report, the employee completing the report must review the "%age" column for each fund and based on his or her best reasonable estimate either accept the percent effort or make any necessary adjustments to the effort in the report by crossing out the preprinted % and putting the new effort in the "Adj%" column.

If a fund is not pre-printed and it should be included on the Activity Distribution Report for the period, the fund must then be added manually. The employee completing the report should fill in the proper fund number on the blank lines below, the fund listing and enter the percentage of effort expended on that missing project.

The following are reasons why the pre-printed percentages for a sponsored project may be different from the Actual Effort actually expended during the reporting period:

- The salary allocations in the payroll distribution system, which are based on before-the-fact estimates and projections, may have underestimated or overestimated Actual Effort during the period.
- Mandatory or Voluntary Committed Cost Sharing may have occurred, causing the percentage of salary allocated to a project to be less than the Actual Effort on the project.

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<sup>1</sup> The estimate must be both subjectively and objectively reasonable. The employee should believe the estimate to be correct (subjective standard), and the estimate must be considered to be reasonable if reviewed by outside observers (objective standard). In other words, can the employee state the reasons for the estimate? Using information in the Effort Tracking System (ETS) would be an appropriate means to estimating this effort.

- If the salary entered into the payroll distribution system for an NIH project was based on the NIH Salary Cap, and actual IBS was higher than the cap, then the salary allocation percentage for the project will be less than the Actual Effort expended on the project. (For example, if an employee's actual IBS is \$200,000 and the NIH cap (as of January 2016) is \$185,100, then 50% effort on the NIH project by the employee would result in a charge to the project of \$92,550, which is only 45% of IBS. The pre-printed salary allocation percentage on the report form would be 45% in this case, whereas the Actual Effort percentage that should be filled in on the report is 50%.)

The total amounts in columns 7, 8 and 9 are the Total Effort and must be by definition equal to 100%. Neither more nor less is permissible. (See 98% Effort Rule)

### **Certifying Activity Distribution Report:**

Because WCM utilizes a Plan Confirmation system to meet its salary allocation compliance obligations, the reports for the quarters ending in September, December and March are for informational purposes only and need not be signed and certified. The Activity Distribution Report distributed after the quarter ending in June, however, constitutes WCM's required annual certification of employee effort for regulatory purposes and therefore the certification must be signed.

WCM requires that each faculty member sign his or her own certified Activity Distribution Report. In extraordinary circumstances (such as the absence of a faculty member on sabbatical leave or extended leave), the Principal Investigator, if he or she has a suitable means of verification of the faculty member's actual activity during the covered period, may sign on behalf of a faculty member.

For WCM employees who are not faculty members, it is in the discretion of each department to determine who will sign the employee's certified Time and Effort report. It may be the employee, the Principal Investigator, a supervisor or administrator, or another knowledgeable individual, but in every case the person signing the report must have suitable means of verification that the salary allocation is reasonable in relation to the work performed.

The certification on the Time and Effort report reads as follows:

**"I HEREBY CERTIFY THAT THE DISTRIBUTIONS OF ACTIVITY REFLECTED ON THIS REPORT REPRESENT A REASONABLE ESTIMATE OF THE ACTUAL WORK PERFORMED DURING THIS PERIOD."**

By signing a Time and Effort report, a WCM employee certifies that the Actual Effort entered on the Activity Distribution Report reflects a reasonable estimate of the actual work performed.

The annual Activity Distribution Report must be returned to the – Assistant Director for -Financial Analysis within 60 days of distribution of the report. Failure to meet this deadline will be reported Department Chair and the Vice Dean of Research for appropriate action.

### **Adjustments to salary allocations based on certified Time and Effort reports:**

Completed Activity Distribution Reports are returned to the –Assistant Director for -Financial Analysis through the designated departmental administrator.

If the percentage of an employee’s salary allocated to any sponsored project exceeds the employee’s Actual Effort as certified on his or her Activity Distribution Reports, the salary allocation must be reduced accordingly, so that it is consistent with Actual Effort. Adjustments to the salary allocations made after effort certification may be done either electronically or manually by the departmental administrator. If made manually, adjustments must be based on approved Change of Funding Reallocation form.

If an employee’s Actual Effort allocated to a sponsored project exceeds the percentage of salary allocated to the project, then normally an adjustment should be made to increase the salary allocation accordingly, unless:

- The difference between the salary allocation percentage and the Actual Effort is attributable to Mandatory or Voluntary Committed Cost Sharing or the NIH Salary Cap, as discussed above, or
- Such a salary allocation adjustment is precluded by grant limitations, rules on late cost transfers, or other special considerations. In such cases, steps must still be taken to ensure that none of the Actual Effort attributable to the sponsored project in question is charged to any other sponsored project.

### **Changes to previously certified Activity Distribution Reports:**

In limited circumstances, it may be necessary to make retroactive adjustments to certified Activity Distribution Reports. Any such adjustments must be properly justified and documented by the PI or departmental administrator and specifically approved by the –Assistant Director for -Financial Analysis. The justification and documentation must show why the original Activity Distribution Reports was in error, and must validate the new Actual Effort percentage. Documentation should include an updated [Change of Funding Reallocation form](#) as well as the revised Activity Distribution Report, and the justification for the revision should be written directly on the Activity Distribution form.

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### **Effort Examples**

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#### **Example 1: Calculating Effort**

- *Dr. A is budgeted to devote 75% of her Total Effort to an NIH project and is paid from the grant at that rate.*
- *She puts in 30 hours a week on the project, but also spends 20 hours a week on her teaching and administrative responsibilities.*
- *30 hours is 75% of a 40 hour week, so on her Time and Effort report she enters 75% as her Actual Effort on the NIH project. Is that correct?*
- *NO! There is no “standard” workweek.*
- *Her Actual Effort is 60% (30/50)! It is not permissible to calculate Actual Effort percentages on the basis of a 40-hour work week or any other “standard” work week – Actual Effort must always be calculated and expressed as a percentage of Total Effort.*

#### **Example 2: Effort on Awards and Clinical Trials**

- *Dr. C has three NIH grants from which he derives 100% of his salary.*

- *In addition, he is the PI on eight industry-sponsored clinical trials at 0% effort.*
- *Dr. C also serves as a Division Director.*
- *If you were an auditor (the “objective standard”) would you view charging 100% of Dr. C’s salary to Federal grants as reasonable?*
- *No! Some Actual Effort must be assigned to Dr. C’s non-NIH grant activities.*

### **Example 3: External Consulting**

- *Over the course of a week, Dr. D usually works on WCM business, 34 hours during the day (M-F) and 10 hours on nights and weekends.*
- *He spends about 6 hours each Monday consulting for an outside entity, and receives pay directly from that outside entity for this service.*
- *Dr. D averages 11 hours per week on NIH grant activities.*
- *Dr. D’s Total Effort equals 44 hours.*
- *His NIH grant(s) may be charged 11/44, or 25%, of his IBS for the period.*

### **Example 4: Editorships**

- *Dr. E serves as a journal editor, for which she receives no compensation from the journal and spends on average 8 hours per week.*
- *No! WCM funds are used to support the journal activities and none of Dr. E’s journal-related expenses are reimbursed by WCM, although her administrative assistant is compensated by funds made available to WCM by the journal.*
- *Dr. E may consider the time she spends with the journal as outside consulting, and does not have to include this effort in determining the overall hours that form the denominator (Total Effort) of her Actual Effort calculation.*

### **Example 5: Adjusting Effort Due to New Awards**

- *Dr. F works 60 hours per week: 15 on an NIH grant and 45 hours on other WCM activities. His Actual Effort for this grant was 25% (15/60), consistent with the requested and funded amount.*
- *He then receives a second NIH award that provides support for 20% effort.*
- *Dr. F continues to expend 15 hours on the first grant and 45 hours on other professional activities, but now also devotes 15 hours per week to the second grant.*
- *The Actual Effort on Grant #1 should be reduced from 25% to 20% (15/75).*
  - *Note: NIH requires grantees to obtain prior approval if the PI or another of the “key personnel” named in the grant award reduces his or her effort by 25% or more (e.g., reducing effort from 40% to 30% or less).*
  - *In this example, even if Dr. F is the PI or one of the other “key personnel” named in the grant award, the reduction in his effort for the grant period need not be reported to NIH since it is less than 25% (the reduction from 25% to 20% represents only a 20% reduction, and since it occurred in the middle of the budget period for the grant, the reduction over the entire grant budget period will be even less than 20%).*
  - *In this example, Dr. F must report the change in effort using WCM’s Change of Funding Reallocation form (See Changes to Allocations . . . ., above).*

### **Example 6: Scientific Meetings**

- *Dr. G attends three different scientific meetings which cause Dr. G to be away for half the month.*
- *Is the time spent at those meetings allocable to his grants?*

- *YES if the primary purpose of the scientific meetings was the dissemination of technical information reasonably related to his grants.*

#### **Example 7: Vacation and Sick Leave**

- *Dr. H is absent for one month for vacation and illness. During the remainder of the year he expends 80% Actual Effort on his grant activities.*
- *His salary is funded 80% from NIH grants.*
- *He can certify 80% Actual Effort on his Time and Effort report, even though he was absent for one month of the certified annual period.*
- *Note: There may be a requirement to notify NIH if absences are more prolonged.*

#### **Example 8: Effort without Salary**

- *Dr. I is involved in an NIH sponsored project to which she pledged 3% effort but did not request corresponding salary support.*
- *On her Time and Effort report, no pre-printed entries would normally appear for the NIH award, because the pre-printed entries on the Activity Distribution form reflect only salary actually charged to sponsored projects (unless Cost Sharing has been specifically entered).*
- *If Dr. I had no Actual Effort on the project, she should certify the report as is. However, if she expended any effort on the grant, the report must be adjusted manually by identifying the project and noting the percentage of Actual Effort expended.*
- *Note: Being listed as a potential mentor on training grants does not require effort certification or Cost Sharing, the effort and salary is accounted for using a departmental discretionary fund.*

#### **Example 9: NIH Career Awards ([K Awards](#)) – SPECIAL RULE**

- *Dr. J works 40 hours per week at WCM and 12 hours per week performing Faculty Practice activities.*
- *Dr. J's K award requires him to devote 75% of his total professional effort to the award.*
- *To meet the 75% effort requirement, Dr. J must devote 39 hours to the K award activities – 75% of 52 hours. (Faculty Practice is included in total professional effort for K award compliance purposes even though it is not included in Total Effort for salary distribution purposes.)*

#### **Example 10: Graduate Student Teaching and Mentoring**

- *Dr. K spends 3 hours a week teaching a course for graduate school credit to graduate students.*
- *She also spends an average of 4 hours a week mentoring each of the three graduate students assigned to her research, and 2 hours a week in a lab meeting discussing research issues relevant to her NIH funded project.*
- *The lab meeting and mentoring time can be considered as part of her effort devoted to the grant, but the course should be considered as instruction and attributed to her WCM-supported effort.*

#### **Example 11: Inconsistent Documentation**

- *Dr. L omits 6 industry-sponsored clinical trials (aggregate of 5% effort) on his NIH Biographical Sketch and his just-in-time Other Support page submitted to NIH.*
- *If this is brought to the Grant Management Officer's attention, NIH will take the position that this information was necessary to the scientific and/or administrative review process, and the grant was inappropriately awarded.*
- *NIH could order WCM to return funds already expended and those remaining from the award, and could seek to impose penalties on Dr. L and WCM.*

#### **Example 12: NIH Salary Cap**

- *Dr. M has an Institutional Base Salary of \$300,000 and expended 10% of her Total Effort on an NIH Grant.*
- *The NIH Salary Cap is \$185,100.*
- *Only \$18,510 may be charged to the grant (10% of \$185,100), not \$30,000 (10% of \$300,000).*
- *The \$11,490 difference between the capped rate and the uncapped rate may not be charged to any Federal project or used to satisfy a Cost Sharing commitment.*

**Example 13: Voluntary Committed Cost Sharing**

- *Dr. N commits 40% of her effort to an NIH grant, and meets that commitment by expending 40% of her Total Effort on the grant.*
- *However, only 30% of Dr. N's salary is charged to the grant.*
- *The 10% of Dr. N's salary that is not charged to the grant is Voluntary Committed Cost Sharing.*
- *In filling out the Time and Effort report, Dr. N should show her Actual Effort on her NIH grant as 40%, even though the pre-printed salary allocation percentage will be only 30%.*
- *The 10% difference between Committed Effort and effort charged to the grant must be tracked by WCM for F&A rate calculation purposes, where applicable, and/or to document fulfillment of Cost Sharing commitments.*
- *Note: If Dr. N had committed and charged only 30% effort to the grant but had voluntarily expended 40% effort, the 10% difference would not be Voluntary Committed Cost Sharing and WCM would not have to track it as such. In filling out the Time and Effort report, Dr. N should consider the 10% effort not charged to the grant to be departmental research, allocable to a cost category other than organized research (usually Instruction).*

## ***Effort Tracking System (ETS)***

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### **Policy Sections**

- Policy Statement
- Who Should Know this Policy
- Summary of ETS Functionality
- ETS Policy and Procedures
- Other Effort Policies
- ETS Questions

Last revised 7/2014

Revised 2/2016

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### **Policy Statement**

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The College has an obligation to provide accurate and ethical stewardship of grant funds, and the Office of Research Compliance (ORC) is dedicated to serving the WCM research community by ensuring that this takes place. ORC, with significant input from faculty and administrators, has developed a system called the Effort Tracking System (ETS). The ETS is a centralized repository of information on personnel's Committed Effort (CE), Actual Effort (AE) and Other Activities. As WCM uses a plan confirmation system (annual confirmation) for certifying effort with the federal government, the ETS should be used to record fluctuations in effort throughout a fiscal year so the year end certification and quarterly informational reports accurately reflect the actual effort expended for any given project. It therefore makes keeping track of and reporting effort more efficient for PI's and administrators, and its use is required by WCM for all departments. ETS supplements, but does not replace the Activity Distribution Report certification sent by the Department of Finance.

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### **Who Should Know This Policy**

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- Dean
- Senior Administration – Vice Provosts, Associate Deans
- Director, Department Chair, Division Head
- Faculty
- Departmental/Divisional Administrators
- Finance Personnel – Research Accounting, Accounting Services
- Research Compliance Personnel
- Research Integrity Personnel
- All Employees
- Information Technology Personnel
- Human Resources Personnel
- Students

## Contacts

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Subject	Contact	Phone	E-mail
Policy	Edward Walsh	(646) 962-3632	<a href="mailto:ecwalsh@med.cornell.edu">ecwalsh@med.cornell.edu</a>
Technical and Audit	Amenophis Faussett	(646) 962-3639	asf2003@med.cornell.edu

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## Summary of the ETS Functionality

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- ETS will compile committed effort data for funded and pending grants.
  - ETS will track Actual Effort as reported by WCM personnel for all WCM work activities included in AE calculations, such as research, teaching, administration, and other activities.
  - ETS will track committed and actual effort data over time, throughout the budget cycle of an award, and produce an audit trail if required.
  - ETS will produce a visual alert within the worksheet for administrators when employees recorded effort levels exceed the 98% threshold.
  - ETS will generate Other Support pages required by federal awarding agencies based on the committed effort data for funded and pending grants.
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## ETS Policies and Procedures

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### Updating ETS

Generally, the Compliance Associate should enter information into the “Pending Projects” section of ETS when a proposal is submitted to the sponsor. At time of award notification from either the funding agency or Grants and Contracts (and no later than five business days from first notification) the project will be moved to the “Funded Projects” section of ETS and the committed effort to the sponsor must be entered. Actual effort committed to a project must be updated no later than 90 days from receiving the Notice of Award. This 90 day window is in-line with NIH policies regarding effort changes. For more specific information please see below.

### Just-In-Time (JIT)

The NIH uses just-in-time procedures for certain programs and award mechanisms and typically indicates that funding is likely. These procedures call for limited information to be submitted and allow for possible NIH follow up. JIT submissions require statements of active committed effort and pending effort on PHS 398 Other Support pages for all senior/key personnel, and require plans to adjust committed effort on other projects or propose bundling committed effort between the pending and active projects (such as with K awards). Planned adjustments in committed effort written on Other Support pages must be entered in the ETS Notes section or the Other Support Overlap and Effort Reduction Plan section in such a way to allow the Office of Research Compliance to confirm that they have been recorded, e.g., “If R01 from NIAID is funded, then 20% Committed Effort will be bundled with the K award,” or “If new P award is funded, committed effort on Dr. Jones’s grant will be reduced to 20%”.

### Personnel required to be tracked in ETS

All WCM faculty and other academic staff with committed effort on active or pending sponsored research projects- must have their entire committed effort tracked in ETS. In addition, any individual (academic or non-academic) who receives NYSTEM funding must have their effort tracked in ETS. Students and non-academic employees are not subject to ETS tracking. For the purpose of this policy, industry sponsored clinical trials and government sponsored clinical trial projects are considered sponsored research projects.

All individuals with 80% or greater effort allocated to sponsored research projects will be reviewed quarterly by central administration.

### 98% Funded Effort Rule

WCM faculty, other academic staff (such as Post-Docs, Fellows, Research Associates, Staff associates, etc.) and non-academic employees (examples below) are not permitted to charge 100% effort to sponsored research activities. These individuals generally have a variety of obligations in addition to conducting research, including teaching, clinical care, administration (which includes service on committees), and writing grant proposals. Accordingly, WCM’s practice limits the effort funded by sponsored research projects to 98%. Examples of the non-academic employees covered by this practice are technicians in wet labs and Research Aides, Research Assistants, Counselors, Data control staff and Program Coordinators in dry lab or clinical research projects.

This practice does not apply to students since any non-course effort is likely to be de minimis. Any special circumstances will be reviewed on a case by case basis.

A budget subsidy is provided to cover the funding for the remaining 2% effort if no appropriate departmental sources are available. A budget supplement will be provided through the WCM budget process to cover the remaining 2% effort only if there are no appropriate departmental sources available. Since students were previously covered by this practice, a subsidy will continue to be made available (if necessary) to carry funding through the life of existing grants supporting current students.

If the department can document, via the quarterly ETS review process, that a non-academic employee's effort is solely devoted to research projects, an exception to the 98% limit may be granted. To receive this exemption, the employee must engage in no other activities such as administrative functions except on a level that is clearly de minimis.

### ETS Monitoring and Audits

Quarterly the ORC will run a 100% effort report from the Effort Tracking System for each department. The time period will follow two quarters behind to allow adjustments in the system. The purpose of this audit is to identify areas that departments are having difficulty maintaining compliance as it relates to personnel's effort. Where problems with compliance have been identified there will be additional education and training offered to the parties concerned.

#### Areas the audit will focus on are:

- Personnel over committed
- Personnel/Projects in **Coeus** Not Entered in ETS
- Personnel/Projects in **SAP** Not Entered in ETS
- Effort not updated – actual or committed
- Total effort (Funded and Other) is accounted for - 100%
- Research Compliance Training module completed

The Compliance Associate and/or Department Administrator will receive an audit report from the ORC at which time they must review, reconcile any issues and sign returning to the ORC by the deadline given on the initial audit notification. Any department failing to sign off and return to the ORC will be referred to the -Senior Director of Finance Analysis and then the Vice Dean of Research for corrective action.

### ***Other Effort Policies***

#### Changes in Effort and Effort Reduction Letters

Investigators may change committed effort during the budgetary period for a number of reasons. These changes often require approval from the funding agency, and all changes must be recorded in ETS. It is the PI's responsibility to advise the department's Compliance Associate and the OSRA of any change to committed effort. Departments should establish policies that require PIs to inform the department's Compliance Associate of such changes. Committed effort changes by Key Personnel of 25% or more on NIH awards require approval from the granting institute, regardless of whether they are made at the time of renewal or at other times of the year. Contact OSRA for instructions; these letters must be routed to OSRA staff for institutional review and approval and submission to the funding agency. You can find an Effort Reduction letter template by clicking <http://osra.weill.cornell.edu/forms.htm>. When OSRA receives a decision from the funding agency the PI will be notified via e-mail.

Please note that the 25% threshold is a) relative to the last approved committed effort level, so that a reduction from 40% to 20% committed effort is a decrease of one half, or 50%, and not

merely 20%, and so requires prior approval, and b) cumulative, so that a decrease in committed effort from 40% to 35%, and then from 35% to 30%, is a cumulative decrease of one fourth or 25% (40% to 35% = 12.5%, and 35% to 30% = 12.5%, 12.5%+12.5%=25%), and so the decrease from 40% to 35% would not require prior approval, but the subsequent increase from 35% to 30% *would* require prior approval.

### ***Corrective Action for Effort Tracking and Recording Non-compliance***

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In the event that a department does not comply with the policies and procedures detailed in this document the Office of Research Compliance staff will present the information to the Vice Dean of Research. Escalating corrective actions will be implemented:

- Reeducation of department staff
- Notification of Chairman by Vice Dean of Research
- Restriction of Grant Funds

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## Effort Tracking System Questions and Answers

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### Question 1: Who Needs Effort Tracked in ETS and are there exceptions?

- *All faculty and other academic staff with committed effort on active or pending sponsored research projects (including industry sponsored clinical trials) must have their entire committed effort tracked in ETS. In addition, any individual with NYSTEM funding must be tracked in ETS. Students and non-academic employees are not tracked in ETS.*

### Question 2 Who is Responsible for the accuracy of information in ETS?

- *The Department Administrator and the Compliance Associate are responsible for inputting and maintaining accurate information in ETS. The PI is responsible for verifying the information is accurate on a regular basis as defined by departmental policy. This verification process between the DA and PI varies by department depending on resources and work flow.*

### Question 3: When Does a Grant/Project need to be entered into ETS?

- *Information should be entered into ETS at time of submission or at JIT in the "Pending Projects" section. At Notice of Award the information should be uploaded into the "Funded Projects" section of ETS. Actual effort should be updated on a regular basis but no less than 90 days of the present date. For example, if the Notice of Award was received on May 1<sup>st</sup> then all information except for actual effort should be in ETS May 1<sup>st</sup>. Actual effort should start being updated no later than August 1<sup>st</sup>.*

### Question 4: What is the difference between Actual Effort and Committed Effort?

- *Actual Effort is the actual proportion of an employee's work time spent on a particular project or activity. For projects that carry explicit promises of Committed Effort, notably (but not solely) research funded by federal or non-federal grants or contracts, the average of Actual Effort must never be less than 25% of the Committed Effort—employees may not give less effort than was promised unless approved in advance by the sponsor. For this reason, Actual Effort is also tracked in ETS. Actual Effort may be more than Committed Effort—in such a case, the employee is giving more effort than was committed.*

### Question 5: How do you calculate Committed Effort?

- *Committed Effort is the assurance (or commitment) that WCM makes to a sponsor (such as NIH) regarding how much personnel time will be devoted to the project being funded. These assurances are legally binding, which means that any individual's total Committed Effort on all their work duties can never exceed 100%, including research, administration, teaching, writing grant proposals, and patient care (i.e., work done for the Physician Organization which is paid via supplemental compensation). The calculation of Committed Effort is not based on a 35 hour work week. It is based on the amount of time that you actually work. So, for example, 10% Committed Effort on*

*a project for someone who works an average of 60 hours total per week means an average of 6 hours per week devoted to that project.*

**Question 6: Is entering Industry-Sponsored Clinical Trials into ETS Funded required?**

- *Yes. Industry-Sponsored Clinical Trials Committed Effort may be bundled or listed separately in the “Funded Projects” section of ETS depending on department policy. In the “other activities” section of ETS a line item labeled “CTA Industry” has been added, reflecting actual effort. Since rarely does an industry clinical trial require committed effort and effort typically fluctuates dramatically each month, only actual effort needs to be updated (see Question 10 below).*

**Question 7: Is using the Other Support function in ETS required when submitting Other Support documents to the sponsor?**

- *No, the Other Support function in ETS is optional and is left to the discretion of the Department Administrator as how it will be used. ORC recommends using ETS to ensure consistency and accuracy of submissions to sponsor.*

**Question 8: What role will the ORC have in monitoring/controlling the ETS?**

- *ETS is a uniform shadow system controlled by the Departments. WCM mandates use of ETS by all Departments and units.*

**Question 9: What type of external scrutiny will the ETS be subjected to, ie, NIH, OIG, DOJ audits?**

- *The ETS is potentially the subject of review by all funding agencies. Although, the ETS is not the certified record (which is the Activity Distribution Report) but should reflect consistent and accurate record keeping within individual Departments.*

**Question 10: ETS policy requires worksheets to represent 100% of an employee’s time but the system shows an over commitment in the Committed Effort Total?**

- *Committed and Actual effort for any project may not be the same month to month which causes the Total Actual and Committed effort to not be the same percentage . The NIH requires that when we certify our effort we accounting for 100% or the “full body” of our work. Therefore Total (Funded and Other) Actual effort should reflect 100% of an employee’s effort whereas Total (Funded and Other) Committed Effort may be over 100%. This is an ETS software shortcoming. Please be aware Total Funded Committed Effort should never be over 98% unless they meet the exceptions requirements.*

**Question 11: There is a signature line at the bottom of the ETS worksheet, do you require these worksheets to be signed and returned to the Office of Research Compliance (ORC).**

- *Signing the ETS worksheets is not an ORC policy, we will not collect them. The ORC relies on the Department Administrator’s signature on our quarterly audits attesting that the information is correct to ensure compliance. Some departments may have their own departmental policies that do require employees to sign their ETS work sheets.*

*You will receive an effort certification report (Activity Distribution Reports) from the Department of Finance which based on our plan confirmation system requires signatures annually.*

### ***Definitions Associated with Time and Effort***

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Activity Distribution Report – the official --Effort Plan Confirmation report generated by the SAP system that is submitted to the government after sign-off procedures have been completed. This report replaces the Salary Distribution and Effort report that was generated by FRS.

Salary Distribution and Effort Report – the official Plan Confirmation report generated by the FRS system. This report has been replaced by the Activity Distribution Report.

Effort Tracking System (ETS) – a system that allows department administrators to track research effort within their department.

Funded Grants- any active project in which you are expending (or have expended) effort regardless of whether you receive salary or not.

Pending Grants- any project that has been applied for but has not yet been awarded.

Actual Effort- the time that an employee actually devotes to a particular sponsored project (including time pledged to a sponsor as Mandatory or Voluntary Committed Cost Sharing) or other WCM activity, expressed as a percentage of Total Effort.

Committed Effort- the amount of effort proposed in a grant or other project application and accepted by a sponsor, regardless of whether salary support is requested for the effort.

Subtotal Actual-the combined total of actual effort on funded projects

Subtotal Committed-the combined total of committed effort that you promised the sponsor and/or government to expend on your funded projects

Other Activities- Administration, Teaching, Clinical, and Other.

Administration- May include but is not limited to recruitment of faculty, selection of graduate students, house staff, medical students, selection and training of support staff, editing professional journals, writing text books/chapters, course and curriculum development, hospital management, committee work, and preparing grant applications.

Teaching-effort expended during classroom instruction provided to students including office hours and counseling but excluding patient care and supervision of residents and fellows.

Clinical-patient care; services to individual patients that are normally eligible to be billed to patients or third parties. Includes training or professional development activities, which are intended to improve clinical skills. This category excludes the following patient care activities (a) activities associated with the management of hospital services or administration of hospital activities, (b) patient care associated with research ie, an activity that requires institutional review board (IRB) approval. Graduate Medical education activities related to the supervision and instruction of people enrolled in accredited intern residency and fellowship programs. Among these activities are teaching of clinical procedures, teaching rounds, teaching conferences, and grand rounds.

Clinical Trials -Although there are many definitions of clinical trials, they are generally considered to be biomedical or health-related research studies in human beings that follow a pre-defined protocol. Clinical trials can include both interventional and observational types of studies. Interventional studies are those in which the research subjects are assigned by the investigator to a treatment or other intervention, and their outcomes are measured. Observational studies are those in which individuals are observed and their outcomes are measured by the investigators.

Institutional Base Salary (IBS) and Effort – The effort that the employee devotes in the aggregate to the professional activities for which he or she receives IBS compensation from WCM. Specifically excluded from Total Effort is time spent on (a)\*\*Faculty Practice activities through the Weill Cornell Physician’s Organization for which supplemental compensation coded 601010 is received from a Physician Organization series“9” fund, and (b) outside consulting activities or other activities from which compensation is received from an entity other than WCM.

\*\* It is important to note that this does not include any “fixed” supplemental income which must be included in computing “total effort.”

## ***Links***

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- **ETS Guidelines:** [http://weill.cornell.edu/research\\_compliance/monitoring/](http://weill.cornell.edu/research_compliance/monitoring/)
- **Research Compliance Training (RCT):**  
[http://weill.cornell.edu/research\\_compliance/training/](http://weill.cornell.edu/research_compliance/training/)
- **Pose a question, add a sponsor or investigator (include cwid) to ETS:**  
Email – [ets@med.cornell.edu](mailto:ets@med.cornell.edu)
- **Register for the Research Compliance Training module (RCT):** Email -  
[research\\_compliance@med.cornell.edu](mailto:research_compliance@med.cornell.edu)

## *Conclusion*

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The Office of Research Compliance is committed to ensuring that all WCM faculty and staff conduct their professional duties and responsibilities in accordance with all applicable local, state, and federal laws, rules, and regulations. Cornell maintains a hotline to enable faculty, staff, and representatives to report violations. Reports will be kept confidential and disclosed on a need-to-know basis. WCM prohibits retaliation against persons making such reports in good faith. False accusations made with the intent of harming or retaliating against another person may subject the accuser to disciplinary action.

WCM faculty and staff members who want to report a violation or potential problem may call the anonymous, confidential Cornell Compliance Hotline 1-866-293-3077 or by submitting a report by accessing ([https://secure.ethicspoint.com/domain/en/report\\_custom.asp?clientid=6357](https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=6357)) The Office of Research Compliance has no disciplinary enforcement authority. The Office of Research Compliance will investigate, evaluate, and make recommendations to the Vice Dean of Research regarding compliance matters including effort reporting violations pursuant to the corrective action section of this Plan and the Code of Conduct.