



Effort Reporting Guidelines

Division of Finance

West Virginia University & West Virginia University Research
Corporation

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1. Establishing Professional Duties

1.1 Institutional Base Salary (IBS)

Institutional Base Salary

Institutional Base Salary (IBS) is annual compensation paid by the University for an individual's appointment whether that individual's time is spent on research, teaching, administration, or other activities. Federal rules and regulations, including the Office of Management and Budget Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (Uniform Guidance) and the National Institutes of Health (NIH) Grants Policy Statement do not allow for an individual's institutional base salary to be increased as a result of obtaining grant funding. Charges for work performed on sponsored awards by employees must be based on the employee's institutional base salary during the fiscal year period of performance. Salary increases included in IBS must be applied consistently for those types of compensation (ex. promotions) that are raise eligible and be funding source neutral.

The Institutional Base Salary consists of the following types of compensation:

<u>Type of Compensation</u>	<u>Description</u>
Regular Pay	Compensation for an employee's base contract appointment period.
Summer Pay (in excess of the employee's base contract appointment for those appointments less than 12 months)	Charges for work performed during the summer which constitute an addition/extension to the base contract period and that must be charged at a rate that does not exceed the base rate for the academic period.
Supplemental Pay	Compensation paid in addition to regular salary, including payments for endowed positions, faculty enhancements and assignments that include administrative duties. It is intended for the position to perform these additional duties on a continuing, long term basis.

The IBS rate of pay must be used as the base salary on all sponsored award proposals unless there is a statutory limit on compensation, such as the NIH Salary cap (for additional information about the NIH Salary cap please refer to <https://financialservices.wvu.edu/cost-compliance/nih-salary-cap>). When requesting salary support from a sponsor or providing effort on a sponsored project in the form of mandatory or voluntary committed cost sharing, the anticipated effort calculated in the form of person months or percent of effort must be based on the individual's IBS. The portion of effort multiplied by the IBS will determine the appropriate dollars to request from the sponsor, or to provide as support for the project in the form of cost sharing.

Employees who have three or more years of qualifying service receive annual increment pay in recognition of the value of their past and present service and this amount is paid in July of each year for the previous year. Because these annual increment pay amounts are earned by the employee in the prior year, these payments should normally be paid from non-sponsored accounts. In order to charge a portion of this payment to a sponsored award, these payments must be allocable, allowable, and reasonable to charge to a sponsored award and the payment must comply with the Project Expenditures Policy for sponsored awards.

1.2 Full Workload

Workload includes all activities that are specifically related to an individual's professional appointment at West Virginia University. This is defined as the individual's *full workload* for purposes of fulfilling his or her responsibilities to the institution. By definition, an individual's total WVU effort must equal 100% – never more or less – regardless of the number of hours worked or the appointment percent.

[Uniform Guidance](#) recognizes that “Practices vary among institutions and within institutions as to the activity constituting a full workload.”

For a faculty member, there may be a variety of sources that report on activity or document the expectations of his or her appointment. These may include any of the following:

- Appointment Letters
- Annual Work Assignment Documents (Memoranda of Understanding)
- Faculty Workload Reports
- Teaching Schedules
- Productivity Reports

The following types of activities may be **included** in WVU's full workload:

- Externally sponsored research, including all activities that the federal government recognizes as allocable to sponsored projects
- Departmental/university research, including WVU-funded projects
- Effort expended on preparing proposals for new or continuing sponsored projects
- Activities related to pursuing intellectual property that is related to externally sponsored research activities at WVU or WVU sponsored research activities
- Research Assignments when on sabbatical leave
- Instruction activities that include not only traditional modes of teaching such as the classroom lecture, but also modes such as clinical, laboratory, and practicum instruction; thesis and dissertation direction; evaluation and critique of student performance; various forms of continuing education and non-traditional instruction; and advising.
- Administration (e.g. Department Chair, Program Director, Dean)
- Service Activities to the University, the public, or the profession that are directly related to WVU professional duties.

- Public service activities directly related to WVU professional duties
- Paid absences, including annual leave and medical leave

It is recognized that there are other activities related to the professional responsibilities assigned as part of an appointment. These other activities are important and there is an appreciation that faculty members do perform these particular activities. However, for purposes of defining full workload, the following types of activities are **excluded**:

- Paid consulting outside of WVU
- Unpaid consulting outside of WVU, except when performed as part of an individual's assigned responsibilities in the primary position
- Veterans Administration Hospital compensated activities, which are documented in a Memorandum of Understanding (MOU)
- Volunteer community or public service not directly related to WVU effort and professional expertise
- Unpaid absences
- Other special activities resulting in payment of a bonus or other one-time extra compensation
- Lectures or presentations for which the individual receives compensation directly from an outside entity/organization.

2. Faculty Effort in Proposals and Awards

2.1 Expectations for Faculty Effort in Proposals

Faculty members are expected to commit a nonzero level of effort on proposals on which they are listed. Exceptions may be possible for certain types of proposals. In general, a PI is responsible for the scientific, administrative and financial management of a sponsored project and fulfilling these responsibilities requires time, thus some level of effort is required to be included in these projects. Similarly, individuals listed as “key personnel” on a project are expected to be expending some level of effort on the project.

Given the highly variable nature of projects, it is not feasible to develop a single standard or set of standards to define “some level of effort.” However, in general, faculty effort committed in proposals should:

- Be reasonable given the nature and complexity of the project,
- Be reconcilable with the individual’s other responsibilities, such as other sponsored project commitments, teaching, service, administration, clinical activities
- Not be inflated beyond what is reasonably required to create or ensure a competitive proposal,
- Be accompanied by a request for a commensurate amount of salary, subject to sponsor guidelines.

In those instances where specific effort has been identified on the WVU Sponsored Programs Application Approval Sheet, but a commensurate amount of salary has not be incorporated into

the budget, a cost share obligation becomes necessary and the college/department will be required to comply with the current policy pertaining to cost share (including funding the cost share).

Related Guidelines and Procedures

- No faculty committed effort is required for equipment and instrumentation grants, doctoral dissertation grants, or student augmentation grants. In addition, no commitment of effort is required from faculty mentors (also known as preceptors or program faculty) on institutional training grants, since the faculty mentor's effort will be assigned to the specific research projects on which the trainees are involved.
- Faculty effort may be committed during the academic year, summer, or both.
- In general, the effort commitment outlined for any personnel referenced in a proposal should be consistent with the description of the individual's role on the project. All personnel whose names are listed in the proposal as "key personnel" are expected to have some level of effort committed. Only in an unusual circumstance would an individual have no specific effort commitment to be made.
- Commitment of faculty effort is required for both Federal and non-Federal sponsored project proposals, including industry clinical trials and fixed price agreements. In such cases, even though there may not be an explicit percent effort identified in the proposal documents submitted to the sponsor, it is expected that effort has been committed. Such commitment is implicit in the reimbursement negotiated with the sponsor.

3. Expending Effort and Charging Salary to Sponsored Projects

3.1 Allocable Activities to Sponsored Projects

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

- Directing or participating in any aspect of the research related to a specific project
- Providing patient care in research projects
- Writing progress reports for the project
- Writing a non-competing continuation proposal
- Holding a meeting with lab staff to discuss the specific research project
- Activities contributing and intimately related to the project, including:
 - Participating in seminars and meetings appropriate to the project
 - Consulting with colleagues about specific aspects of the project
 - Delivering special lectures about specific aspects of the ongoing activity
 - Attending a scientific conference held by an outside professional society to present and/or discuss research results
 - Reading scientific journals to keep up to date with the latest developments in the field
 - Mentoring graduate students on the specific research project
 - Preparing manuscripts for publication

- Making an invention disclosure or other activities related to pursuing intellectual property that is directly related to the research project.

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

- Proposal-writing, except for non-competing continuations including:
 - Developing necessary data to support the proposal
 - Writing, editing, and submitting the proposal
- Clinical activity, except patient care for an IRB-approved sponsored research activity
- Service on an IRB, IACUC, selection committee, or other similar group
- Administration & service not related to the award

- Instruction, office hours, counseling for students, and mentoring graduate students on something other than a specific research project
- Course or curriculum development not specific to the faculty member's research project
- Writing textbook chapters or books not related to the specific subject matter

3.2 Expending Effort and Charging Salary to Sponsored Awards

Salaries should be charged to sponsored awards in a manner that reflects the actual effort expended for the time period. Salary distribution consistent with the projected effort should begin on sponsored awards concurrently with the actual projected effort. It is each faculty member's responsibility to be aware of his/her level of committed effort and to communicate any significant changes in level of committed effort to his/her respective business office on a timely basis.

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

Example:

Dr. Jones receives three months' salary support from a sponsored award. He spends 33% of his time from August 16 through May 15 on this award, so the award should be charged 33% of his monthly salary over this time period.

3.3 Guidelines for 100% Sponsor Funding

Tenure-track faculty members generally have academic or administrative responsibilities in addition to their work on sponsored projects. Consequently, other than for unusual circumstances, tenure-track faculty cannot be paid 100% from sponsored projects for any fiscal year.

Research faculty, academic staff, classified staff, graduate students, or postdoctoral researchers may in some cases have their salary charged 100% to sponsored projects. There are a number of instances where this is entirely appropriate, given the individual's job duties. However, the allocation of effort to sponsored projects must be consistent and reasonable with non-sponsored university activities.

Levels of commitment and associated salary will be subject to review by a department chair or dean's office for individuals whose salary is charged 95% or more to sponsored projects. The purpose of this review is to assure that, if other activities required of the individual reduce the available effort for sponsored activities, adjustments are made consistent with sponsor terms and conditions.

In many situations, a commitment level of 95% or greater may be entirely appropriate. However, salary support for teaching, administration, service, clinical activity, new or competing proposal preparation and institutional governance cannot come from sponsored funds unless they are approved activities of a sponsored project.

Examples of activities that **cannot** be charged to a sponsored agreement include the following:

- Proposal writing, except for non-competing continuations,
- Unrelated research administration, including departmental, college or university service
- Instruction, and related teaching activities such as office hours, counseling for students, and mentoring graduate students on unrelated research project activities,
- Clinical activity, except patient care for an IRB-approved sponsored research activity,
- Service on an IRB, selection committee, or other similar group,
- Course or curriculum development not specific to the faculty member's research project.
- Pay Elements not considered part of IBS:
 - One Time Pay
 - Overload
 - Incentive
 - Incidental
 - Cell Phone Allowance
 - Lump Sum Vacation Payouts

3.4 Personnel Costs on Grants and Contracts

Universities, as a general rule, report the time their employees spend on grants and contracts as a percentage of effort of time worked. Faculty, researchers and others do not have a standard 37.5 or 40 hour work week. West Virginia University has a policy regarding Institutional Base Salary (IBS) consistent with the Uniform Guidance, 2 CFR 200.430 Compensation for Personal Services. The policy states that IBS is paid by WVU during a fiscal year for an employee's appointment to accommodate time spent on research, instruction, administration, service or other activities. Per the Uniform Guidance "Costs of compensation are allowable ...if the total compensation for individual employees is reasonable for the services rendered and conforms to

the established written policy of the non-Federal entity, consistently applied to both Federal and non-Federal activities.” The IBS is considered the 100% base for determining an individual’s percentage of effort for time spent on research, instruction, and administration, etc. These percentage efforts of IBS are used to distribute salaries and wages to reflect the time spent on research, instruction, administration, etc.

WVU does not utilize timecards to distribute salary and wages nor does it generate invoices or financial reports that report hourly rates and hours worked. For purposes of budgeting personnel costs on proposals for external funding, a percentage of effort **must be used**. Hourly rates and estimates of hours to be worked should not be provided to any potential sponsor **unless the specific formal solicitation requires** this information. In those cases, the budget justification should include the following disclaimer:

Data for hourly rates and hours worked is provided for informational purposes only. WVU does not account for time on an hourly basis. Faculty and other researcher time is reported on a percentage of effort basis. All invoicing and financial reporting will be based upon the percentage of effort calculation. Hourly rates and hours worked cannot be verified or certified by the WVU financial system.

3.5 Charging Leave to Sponsored Projects

Paid leave such as annual leave and sick leave is charged to sponsored projects as part of the normal charge for salaries and wages. If an employee is expending effort on multiple sponsored projects or on a sponsored project in addition to other university duties at the time of leave, the charges to the sponsored projects should be consistent with the usual salary charges in keeping with university policies.

Extended leave may have an impact on key personnel and their ability to meet their effort commitment for a sponsored project. If the extended leave lasts for 90 days or more, the sponsor must approve the extended leave in advance. If, as a result of extended leave, a key person reduces the time that they spend on a project by 25 percent or more of the original commitment, prior approval from the sponsor is required.

Catastrophic leave is for use by an employee who has an illness or injury which is expected to incapacitate the employee, and which creates a financial hardship because the employee has exhausted all sick and annual leave and other paid time off. Catastrophic leave is donated to the WVU Catastrophic Leave Bank by “donor employees”. The costs of providing catastrophic leave shall be the responsibility of recipient's employing unit and should not be charged to sponsored awards.

Terminal leave/annual leave payouts should not be charged to sponsored awards. Terminal leave/annual leave payouts refer to the time period following a terminating employee’s last day present at work, prior to their removal from the payroll. Terminal leave/annual leave payouts are included in the University’s federally approved fringe benefit rates and therefore, should not be direct charged to sponsored awards.

Unpaid leave is excluded from total WVU effort.

3.6 National Science Foundation (NSF) Salary Policies

Senior Project Personnel

As a general policy, the NSF Proposal and Award Policies and Procedures Guide (PAPPG) limits salary compensation for senior project personnel on the NSF budget form to no more than two months of their regular salary in any one year. This limit includes salary compensation received **from all NSF-funded grants**. This effort should be charged to an NSF-funded project when work on that project is performed. If anticipated, any compensation for such personnel in excess of two months must be disclosed in the proposal budget, justified in the budget justification, and must be specifically approved by NSF in the award notice.

Definitions of Senior Personnel

1. (co) Principal Investigator(s) – the individual(s) designated by the proposer, and approved by NSF, who will be responsible for the scientific or technical direction of the project. NSF does not infer any distinction in scientific stature among multiple PIs, whether referred to a PI or co-PI. If more than one, the first one listed will serve as the contact PI, with whom all communications between NSF program officials and the project relating to the scientific, technical, and budgetary aspects of the project should take place. The PI and any identified co-PIs, however, will be jointly responsible for submission of the requisite project reports.
2. Faculty Associate (faculty member) – an individual other than the Principal Investigator(s) considered by the performing institution to be a member of its faculty or who holds an appointment as a faculty member at another institution, and who will participate in the project being supported.

NOTE: Research Faculty, typically supported entirely by sponsored award funds, are not considered by NSF to be “Senior Personnel” for purposes of this policy and may continue to request more than two months’ salary.

3.7 Administrative/Clerical Salary Policy

Salaries and fringe benefits of administrative and clerical staff of West Virginia University, inclusive of West Virginia University Research Corporation and our divisional campuses should normally be treated as indirect costs, as required by Federal Regulations. However, direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity (the minimum level of effort is 5%) as justified in an approved proposal subsequently awarded by a sponsor

or through local procedures established to review such requests after receipt of a sponsored award;

2. Individuals involved can be specifically identified with the project or activity;
3. Individuals job description should generally or specifically reflect the services being provided to sponsored awards;
4. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
5. The costs are not also recovered as indirect costs

All sponsored agreements awarded after December 26, 2014 will be required to comply with the five conditions noted above before any administrative salary charges can be directly charged on the award.

4. Certification of Effort

[Uniform Guidance](#) does not specifically require effort reporting but it does require internal controls. Effort reporting is WVU's implementation of internal controls.

4.1 Whose Effort Must Be Certified

Effort must be certified for all employees including faculty, staff, students, and post-doctoral fellows whose salary is charged in whole or in part to a sponsored project, cost share award or land grant account.

Note, it is also suggested that effort should be certified for any employee who has expended committed effort on a sponsored project, even though no part of their salary was charged to the project. At the present time WVU does not have a system in place to track committed effort for nonpaid employees so they are not receiving effort reports.

4.2 How Effort Is Certified and Who Certifies

Ideally, all employees should certify their own effort reports. If the employee is unable to do so, (no longer employed or cannot be reached in a timely manner) it may be determined that the PI may have adequate knowledge about how an employee spent or divided their effort between more than one grant. In these cases the PI should certify. In addition, there may be other unusual circumstances when other exceptions can be made, with the approval of the Department of Finance, when someone other than the employee may provide the most reliable certification. If an employee cannot sign their own effort report, a supervisor or someone who could reasonably estimate their effort expended should sign the effort report on their behalf. For student workers, effort reports can be certified by the student or their supervisors. If their supervisor is unable to

certify the effort report, someone who could reasonably estimate the student's effort expended should sign the effort report on the supervisor's behalf.

An effort report not signed because the effort is incorrect should result in the processing of labor distribution adjustments to make corrections in a timely manner. Once the corrections are processed, a superseded effort report will be issued to reflect the correct effort distributions.

4.3 General Certification Guidelines

Certifying effort is NOT the same thing as certifying payroll. In certifying payroll, an employee would be confirming that the payroll charges on an effort report match what was really paid. The purpose of certifying effort is not to confirm how an individual was paid, but to confirm that salary charges to the sponsor are reasonable in relation to the work performed, and that the effort provided to each sponsor is at least as great as the effort promised to the sponsor.

The payroll percentages on an effort report reflect an employee's salary amounts and sources of funding. Payroll is important because paid effort on a sponsored project is a component of total sponsored effort. But there may be effort contributed by the University in the form of cost sharing, as well as effort paid by the sponsor.

Cost sharing is that portion of a sponsored agreement related to cost that is contributed by parties other than the primary sponsor and not directly charged to the sponsored agreement account(s). Cost sharing represents a legal commitment by the University to provide resources to a sponsored agreement, and is subject to audit.

Three types of cost sharing are as follows:

***Mandatory Cost Sharing** is cost sharing that is part of the proposal budget and is mandated by the sponsoring agency. This can be in the form of a specified dollar amount, a certain percentage of total costs, or in-kind.*

***Voluntary Committed Cost Sharing** is cost sharing that the University contributes to a project on its own initiative and is included in the proposal budget or award. Once committed, this amount becomes a legal obligation on the part of the University.*

***Voluntary Uncommitted Cost Sharing** is cost sharing that is not committed or budgeted for in a sponsored agreement. It does not need to be tracked for cost accounting purposes or reported to the sponsor, and if it arises from faculty or other personnel effort, it is excluded from separate identification in effort reporting. Voluntary uncommitted cost sharing most commonly results from a cost overrun on a project or from research efforts which are over and above that committed and budgeted for in a sponsored agreement.*

Effort distributions should be reasonable estimates of activities, recognizing that research, instruction, and clinical activity are often inextricably intertwined.

The total effort percentages on the effort report must equal 100%. The effort report is not based on any fixed number of hours per week. Often, the idea of a standard work week comes up in the discussion of total University effort. Some faculty and staff view their work week as a fixed number of hours, such as 40 or 37.5. However, if 40 hours were to represent 100% effort, this would create the interpretation that more than 100% effort is being expended whenever the employee works more than 40 hours, and this would result in inequitable cost allocations. Regardless of the number of hours worked, effort percentages must be based on total University effort, not hours.

Use of institutional base salary (IBS) is necessary in proposing effort, charging salary, and certifying effort. The total IBS must be distributed across all of an employee's research, instruction, administration, service and clinical activities.

Sponsors require that activities closely associated with an employee's WVU professional duties be reported as WVU effort. These activities include but are not limited to: proposal writing, instruction, administrative duties, and service on committees. Federal requirements prohibit the University from classifying these activities as "unfunded" or "volunteer" activities for which no WVU salary is paid.

Any of the aforementioned types of cost sharing should only be provided when required by the sponsor. Because cost sharing typically involves use of departmental and/or college funds, department head and/or deans must approve cost share in proposals and may impose limits on the amount of cost sharing. The Office of Sponsored Programs and the WVU Research Corporation also reserve the right to impose cost sharing limits on proposals as situations warrant.

4.4 Frequency of Reporting

The reporting period for Effort Reporting is semi-annual for all employees being paid any portion of salary from a sponsored award, cost share award or land grant account. Initial effort reports for a period are done twice a year to reflect a 6 month time period; July 1 through December 31 and January 1 through June 30. The initial issuance is processed approximately 6 weeks after the end of the Effort Reporting period; mid-February for the July 1 through December 31 effort period and mid-August for the January 1 through June 30 effort period.

This process is run periodically (monthly) throughout the year for superseded reports.

Certified reports must be completed and returned within 45 days of the distribution date.

4.5 Level of Precision in Confirming Effort

Precision in effort reporting pertains to the acceptable variance between an individual's actual effort and the effort certified on the effort report. Only significant changes in effort must be adjusted.

A variation of 5% or more is defined as significant. If a reasonable estimate of the actual effort is within five percentage points of the effort percentage shown on the effort report, it is permissible to certify the level of effort shown on the report.

For example if an individual's salary is allocated 50% to a sponsored project, it is permissible to certify 50% effort for the project if the effort devoted to the project is reasonably estimated to fall between 45% and 55% of total effort.

4.6 Timely Certification and Return of Effort Reports

Timeliness is a reflection of internal controls and it is expected that effort reports will be certified within 45 days or less of being issued. To help ensure timely completion of the effort reports, specific follow-up practices will be conducted by Division of Finance.

To facilitate the timely certification of effort, reminder emails will be sent 15 working days and 5 working days prior to the deadline. Once the deadline has been missed, communication will take place with the Effort Coordinator in the unit about the outstanding reports. During this time it will be important for the Effort Coordinator to maintain an open line of communication with Division of Finance about any unusual circumstances. At 5 working days past the deadline, a list of outstanding reports will be sent to the Dean/Director and/or designee of each area seeking additional assistance.

Effort certification is considered a part of an employee's job responsibilities. Failure to fulfill this duty and to adhere to university policies and procedures could result in the following actions being implemented unless there are extenuating circumstances:

- Award agreements will not be executed and accounts will not be established for spending external funds for new or continuing projects, for a PI with a past due effort report
- Salaries, fringes, and F&A that have been charged and not certified will be moved from the sponsored project account to a departmental account.

4.7 Effort and Salary Distributions

Once an effort report has been certified, subsequent changes to the salary charges (LDAs) must be carefully examined. It must be carefully determined that a cost transfer is acceptable and the circumstances must be clearly documented to withstand federal audits.

Signing multiple effort reports that reflect variation in effort over 5% indicate a lack of internal controls.

Retroactive adjustments placing salary onto a sponsored agreement are allowed but must be consistent with University policy on cost transfers. A request to transfer salary charges off a sponsored award due to a cost overrun will rarely require the same level of scrutiny, though repeated cost transfers off of federal awards could be a sign of poor internal controls.

When a labor distribution adjustment (LDA) is processed after an effort report has been certified, the old effort report will no longer be valid. The Oracle based effort reporting system will automatically create a new effort report which must be re-certified at that time.

5. Roles and Responsibilities for Effort Reporting

[Uniform Guidance](#) does not specifically require effort reporting but it does require internal controls. Effort reporting is WVU's implementation of internal controls. In recent years, the federal government and its auditors have become much more active in their review of effort reporting requirements, and a number of universities have received multi-million dollar audit disallowances as result.

All employees involved with certifying effort should understand that severe penalties and cost disallowances could result from inaccurate, incomplete, or untimely effort reporting. It is important for everyone to fully understand their duties and responsibilities in the effort reporting process.

5.1 Division of Finance

- Establishing procedures for effort reporting which are consistent with the requirements of [Uniform Guidance](#),
- Generating and distributing effort reports in a timely manner,
- Monitoring School/Departmental responsibilities related to effort reporting to help ensure University compliance, including the timely return of the reports,
- Providing assistance to School/Departmental Administrators with the effort reporting process.

5.2 Dean/Departmental Chair is responsible for:

- Ensuring that Effort Coordinators and other personnel involved in managing effort are familiar with effort reporting principles, policies, and procedures,
- Ensuring that effort reports are certified or corrected in a timely manner.

5.3 Effort Coordinator

- Distributing effort reports in a timely manner to various groups within their organization units,
- Providing assistance to principal investigators, faculty, and staff as they certify effort,
- Ensuring timely review, certification, return and potential correction of effort reports for their area of responsibility,
- Coordinating any labor distribution adjustments that are necessary based upon discrepancies on effort reports.

5.4 Principal Investigator

- Understanding the effort reporting process
- Certifying his or her effort in a timely manner, in accordance with the guidelines established by WVU,
- Certifying effort for the students who work on his or her projects in a timely manner, in accordance with the guidelines established by WVU.

5.5 Other Staff

A non-PI faculty member, academic staff, classified employee, postdoctoral researcher, or other non-student employee that is paid from a sponsored account is responsible for:

- Understanding the effort reporting process
- Certifying his or her effort in a timely manner, in accordance with the guidelines established by WVU

Reference

- **NIH Grants Policy Statement** <https://grants.nih.gov/policy/nihgps/index.htm>
- **Uniform Guidance 2 CFR 200** <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>