Cost-Sharing and Effort in Proposals

A Research Administration Workshop

Presented by the Sponsored Programs Office (SPO)

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Cost-Sharing Learning Objectives → Modules

1. Know cost-sharing definitions & requirements → 1. Cost-Sharing Overview

2. Know how to apply cost-sharing by sponsor type → 2. Cost-Sharing by Sponsor Type

3. Know how to enter cost-sharing in Cayuse SP and Cayuse 424 → 3. Cost-Sharing at the Proposal Stage

Effort Learning Objectives

Modules

1. Know effort-related definitions & requirements → 4. Effort Overview

2. Know how to calculate effort in a budget → 5. Budgeting Effort

3. Know how to enter effort into Cayuse SP and Cayuse 424 → 6. Entering Effort into Cayuse SP & Cayuse 424

4. Be aware of the possible need to work with SPO to modify effort → 7. Modifying Effort & Wrap-Up

Cost-Sharing Overview

Definitions

- **Cost-sharing:**
  - Any portion of project/program costs that is not paid by the funding agency.
    - This includes all contributions that a recipient (i.e., UC Davis) makes to an award, including cash and in-kind.
  - Also referred to as "matching funds," "cash matching," or for federal awards, "the non-federal share."

- **In-kind:**
  - Contributions that are quantified at fair market value and do not hit UC Davis's ledgers.
    - Examples: Volunteer time; Donations
  - In-kind cost-share must meet the same criteria as if it were direct-charged to the sponsor.

- **NOT in-kind:**
  - Investigator and staff **effort**. Considered a cash match because it hits UC Davis's ledgers.
  - **Leftover supplies** from a previous project. Can be used but not claimed as cost-share.

- **Effort:**
  - The amount of time faculty or staff commit to spent on a project. Includes salaries, benefits and related indirect costs.

- **Indirect Costs** (aka **Facilities & Administration (F&A) Costs**):
  - Costs added to a proposal that are associated with the general operation of UC Davis and cannot be readily assigned to the specific project.

Cost-Sharing with Contracts & Grants Accounting (CGA)

This class will not cover post-award cost-sharing handled by CGA except to state the following:

- In Aggie Enterprise, cost-share projects will be set up by CGA on request.
- Cost-shared expenses will be charged to the cost-share (internal) project just as direct charged expenses are charged to the (external) sponsored project.
- CGA's Cost Share Application website will be retired and the data will be available for reference only.

CGA offers their own Cost-Sharing and Effort Commitment eCourse that covers post-award effort management/reporting.

- This training will eventually be replaced and/or retired.

Mandatory vs. Voluntary Cost-Sharing

Mandatory cost-sharing:

Required by the sponsor as a condition of obtaining an award.

Voluntary committed cost-sharing:

Resources are offered by the university, documented and quantified in a proposal, though not required by the sponsor.

Voluntary committed cost-sharing is strongly discouraged
- The University requires full cost recovery for work conducted under extramural awards.

Federal sponsors
- Voluntary cost-sharing is not expected nor used as a factor during the merit review of federal applications/proposals
  - Uniform Guidance §200.306

A Note on Institutional Support

Institutional support is sometimes important.

Some proposals such as **large center grants** or **training grants** require institutional support for success.

- i.e., support by the Administrative Coordinating Council of Deans (ACCD)

In these cases, emphasize the support UCD will provide while lessening the risks associated with cost-sharing, as follows:

- Avoid terms like "match" and "cost-sharing." Replace with **"institutional support and resources"**
  - Possible phrase: "**institutional resources available to project…**"
  - All "match" and "cost-sharing" must be allowable to the project and tracked.

- Describe the support without quantifying
  - Example: **"tuition for graduate students"** instead of "$100,000"

- If quantifying is beneficial, use terms like **"approximately"** or **"estimated"**
  - Possible phrase: **"these resources are equivalent to approximately…"**

- If the sponsor is federal, do not include any institutional support on forms as **"non-federal"** contributions.

Applicable to All Cost-Sharing Scenarios

Binding commitment

- At award time, any cost-share becomes a **binding commitment** the university must provide and document as part of the performance of the sponsored agreement.
  - If committed cost-share or effort is ultimately not part of the project, or is reduced, **the total committed dollars must still be met** with other items/funds/effort.

Effort

- Cost-shared effort is **part of the total committed effort** for individuals working on the project.

Same terms and conditions

- Cost-shared funds are **subject to the same terms and conditions** as sponsored funding (unless the sponsor indicates otherwise).

Applicable to All Cost-Sharing Scenarios (cont.)

Letter of Commitment

- SPO requires a letter of commitment whether or not the sponsor requires one.
    - One exception: when **effort only** is being cost-shared. *(more to come on this)*
    - Letter(s) of commitment must be signed by an individual authorized to commit the funds:
        - For UC Davis: **chair/director or higher-level role**
        - For 3rd parties: **3rd party official**

Auditable

- Reported cost-share is **auditable,** must be **allowable** under cost principles and be **verifiable** to financial records.

3ʳᵈ Party Cost-Sharing

- As with other forms of cost-sharing, **voluntary committed 3rd party cost-sharing is discouraged**.

- Any cost-sharing proposed by a 3rd party has to be **verifiable** post award.
  - After-the-fact documentation must be submitted to Contracts & Grants Accounting (CGA).
    - This includes costs for committed in-kind services or staff time.
    - Commitment letters are not sufficient.

- Emeritus faculty or other without-salary (WOS) employees are considered 3ʳᵈ party contributions.
  - While not required to keep timesheets or certify their effort, calculations showing the value of the contribution should be documented.
    - For emeriti, the last or highest salary rate may be used.
    - For other WOS employees, use a salary appropriate for the type of effort provided. The employee providing the effort must sign the document.

- If cash is sent to UC Davis from a 3rd party to use as cost-sharing for the project, **indirect costs** or a **gift fee** will be applied.

CGA's 3ʳᵈ Party Guidance

OMB Uniform Guidance Policy:
2 CFR 200.306

Cost-Sharing Effort

- **F**or federal projects, cost-sharing **effort** constitutes the most appropriate cost-sharing contribution.
  - Sabbatical leave pay may be claimed if it is identifiable with the project.

- **No letter of commitment is required** when **effort only** is being cost-shared.
  - The unit head's authorization of an Internal Processing Form (IPF) routed in Cayuse SP serves as approval of:
    - The cost-shared commitment of effort
    - The associated salaries and benefits listed on the Investigators/ Research Team tab of the IPF.

- For 9/12 faculty who want to cost-share effort over the summer, a **cash match** would be required to pay additional compensation.
- Generally, summer months' effort should always be charged to the sponsor and not cost-shared.
- 9/12 salary is spread over 12 months to allow PIs to not have a break in pay, but it is payment for only 9-months of work.
  - Summer salary is a separate 3/9ths of pay in addition to the 9/12 compensation.
- Therefore, the 9/12 payments stretched into summer are related to Academic Year effort and not summer months' effort.

Unrecovered Indirect Costs

Unrecovered indirect costs: The difference between the amount charged to an award and the amount that could have been charged to the award if all applicable costs were recovered.

- Indirect costs on cost-shared items are considered unrecovered.

There are **two types** of unrecovered indirect costs:

1. **Unrecovered Indirect Costs on Match:** These costs are automatically calculated at the rate allowed on the request unless the sponsor specifically prohibits.
   - For clarity, these are simply a calculation of what UCD could have recovered if the match were charged to the sponsor. There is no actual funding involved. CGA automatically adds these on the match for all financial reports.

2. **Unrecovered on the request when sponsor limits F&A:** These costs are calculated as the difference between the sponsor-imposed limit and our federally negotiated indirect costs.
   - For example, if the sponsor allows 10% TDC on the request and also states we can cost-share the difference between 10% and our federally negotiated rates, then we can do so.
   - Prior approval is required from the sponsor before unrecovered indirect costs are calculated.

Note: UC Davis does not calculate unrecovered indirect costs on 3rd party matches.

ACTIVITY: Cost-Sharing Quiz

1. When using leftover supplies from a previous project as cost-share, should they be claimed as a cash match or as in-kind?

   > Neither. Leftover supplies can be used but not claimed as cost-share.

2. Which form of cost-sharing is not expected nor used as a factor during the merit review of federal applications or proposals ?

   > Voluntary cost-share (or voluntary committed cost-share).

3. When a proposal requires institutional support for success, would it be sensible to describe this support with a phrase like, "institutional resources available to the project consist of…"?

   > Yes. You want to avoid terms like "match" and "cost-sharing."

4. Cost-sharing previously committed by a PI's department is now withdrawn. Is the PI required to find an equivalent amount of cost-share from another source?

   > Yes. The total committed cost-share amount must still be met, though the PI could attempt to get the agreement renegotiated to exclude the amount.

5. To verify its cost-sharing post-award, a 3rd party provides the signed letter of commitment it provided the PI. Are any other documents required?

   > Yes. Commitment letters are not sufficient to verify 3rd party commitments after-the-fact.

Cost-Sharing by Type of Sponsor

Federal or Non-Profit Sponsors

- Each cost-shared expense must meet the same eligibility criteria as any direct-charged expenses:
  - Be allowable, allocable, and reasonable/necessary
  - Be consistently applied

- If cost-sharing is not required by a sponsor, but encouraged (i.e., "institutional support"):
  - Either describe available resources in non-monetary terms (preferred) or include as voluntary committed cost-share.
    - The extent of voluntary cost-sharing should be reasonable and prudent, considering the PI's other commitments of time and University policy regarding full recovery of costs.
  - If the proposed cost-sharing amount is included in the award budget or the project narrative, the fulfillment of the cost-sharing must be documented and reported as if it were mandatory cost-sharing.

Federal or Non-Profit Sponsors (cont.)

- Any PI who opts to include a voluntary match (or his/her dept administrator) should consult with a SPO analyst or officer.
  - It is appropriate for the PI to inform the sponsor at the time of proposal submission.

- Federal funds may never be used as a cost-share commitment unless specifically allowed by the sponsor

For-Profit Sponsors

- **Neither Mandatory nor Voluntary Committed Cost-Share are allowed.**
  - This means all personnel must have charged effort and no waivers to indirect costs.

Mandatory Policy: UCOP 5-310

Indirect Cost Exceptions: UCOP 8-500
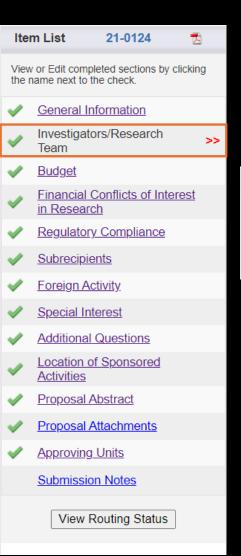
Cost-Sharing at the Proposal Stage

Cost-Sharing at the Proposal Stage

- The PI/Department Admin should clearly identify and quantify (for internal use) any cost-share being offered, whether mandatory or voluntarily committed.

- As stated earlier, the PI/Dept Admin should obtain signed letters of commitment from whichever fund source will provide the cost-share, including 3rd parties.

Cost-Share in Cayuse SP

View or Edit completed sections by clicking the name next to the check.

- ✔ General Information
- ✔ Investigators/Research Team   >>
- ✔ Budget
- ✔ Financial Conflicts of Interest in Research
- ✔ Regulatory Compliance
- ✔ Subrecipients
- ✔ Foreign Activity
- ✔ Special Interest
- ✔ Additional Questions
- ✔ Location of Sponsored Activities
- ✔ Proposal Abstract
- ✔ Proposal Attachments
- ✔ Approving Units
- Submission Notes

View Routing Status

- Enter **cost-shared effort** on the **Investigators/Research Team** tab.

List of Personnel:

Person	Unit	Role	Sponsored Effort	Cost Shared Effort	Total Effort	Allocation of Credit	Person Months
Perry King	Vice Chancellor - Research (061800)	Lead Principal Investigator	3%	0%	3%	0%	0.36

- All effort entered in Cayuse should be annualized over 12 months.
  - This is unlike percentage (%) effort entered in the **OR Budget Templates**, which doesn't need to be annualized.*
  - The easiest method to determine annualized effort is to consult the **Personnel Reference** tab of the OR Budget Template, which indicates annualized effort for all personnel in both:
    - Percentage, in the **Annual Effort based on 12 months** table
    - Person Months, in the **Person Months (For agency forms)** table

* Note: PM effort in spreadsheet is already annualized over 12 months for all appt types (9/12, 11/12 & 12/12)

Personnel (For Reference)		Person Months (For agency forms) APPT TYPE and BASIS (9/12,11/12,12/12) must be correctly indicated on the request sheet to ensure person month accuracy						Annual Effort based on 12 months				
	Name/Role: Type? (Choose Below)	Period 1	Period 2	Period 3	Period 4	Period 5	Type	Period 1	Period 2	Period 3	Period 4	Period 5
1	Co-PI - Stephen Robinson - SMR	0.20	0.20	0.20	0.20	-	SMR	1.67%	1.67%	1.67%	1.67%	
2	GSR - TBD	2.25	2.25	2.25	2.25	-	CAL	18.75%	18.75%	18.75%	18.75%	
3	GSR - TBD	2.25	2.25	2.25	2.25	-	CAL	18.75%	18.75%	18.75%	18.75%	
1	PI - Phil Stewart	1.80	1.80	1.80	1.80	-	CAL	15.00%	15.00%	15.00%	15.00%	
2	Co-PI - Stephen Robinson - AY	0.90	0.90	0.90	0.90	-	AY	7.50%	7.50%	7.50%	7.50%	
3	Co-PI - Kalindi Vora	0.90	0.90	0.90	0.90	-	CAL	7.50%	7.50%	7.50%	7.50%	

Cost-Share in Cayuse SP

- When referencing effort on the **Personnel Reference** tab:
  - Add together annualized effort that was entered on two rows for 9/12 or 11/12 investigators.

Personnel (For Reference)		Person Months (For agency forms) APPT TYPE and BASIS (9/12,11/12,12/12) must be correctly indicated on the request sheet to ensure person month accuracy			Annual Effort based on 12 months	
Name/Role:	Type? (Choose Below)	Period 1	Period 5	Type	Period 1	Period 5
1 Co-PI - Stephen Robinson - SMR		0.20	-	SMR	1.67%	
2 Co-PI - Stephen Robinson - AY		0.90	-	AY	7.50%	

= 1.10 Person Months total = 9.17% annual effort

For those not using the OR Budget Templates:

- Formula to convert Person Months (PM) to percentage (%):

  PM / 12 * 100

- Formula to convert % to PM:

  % * # of appointment months

- Formula to convert un-annualized % to annualized % (over 12 months):

  % * # of appointment months / 12 * 100

- If an investigator has two different effort commitments in one project period:
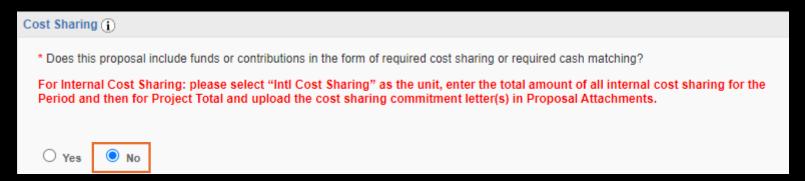
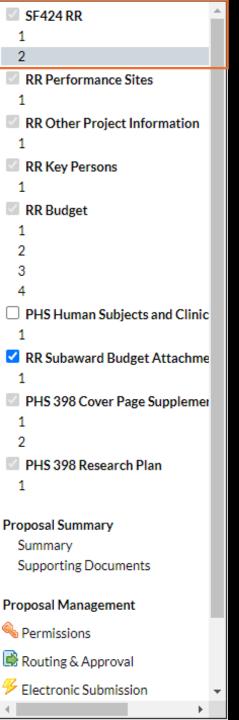 Add the two periods together as in the screenshot above.

Additional details in
Proposal Budget Formulas

Cost-Share in Cayuse SP

Item List 21-0124

View or Edit completed sections by clicking the name next to the check.

✔ General Information
✔ Investigators/Research Team
✔ **Budget** **>>**
✔ Financial Conflicts of Interest in Research
✔ Regulatory Compliance
✔ Subrecipients
✔ Foreign Activity
✔ Special Interest
✔ Additional Questions
✔ Location of Sponsored Activities
✔ Proposal Abstract
✔ Proposal Attachments
✔ Approving Units
   Submission Notes

[View Routing Status]

- Though there is a space to enter cost-sharing in the **Budget** section, **do not enter cost-share into Cayuse SP.**
  - To avoid routing issues, the SPO Proposals Team prefers to add the cost-sharing themselves based on the received letter(s) of commitment.
    - Under **Submission Notes**, you can clarify that as instructed, you have left it to SPO to add the cost-share based on the attached letter(s).
  - Cost-share that is added to Cayuse SP and authorized by the unit head is not considered approved.
    - A signed letter of commitment is the only acceptable cost-share approval.
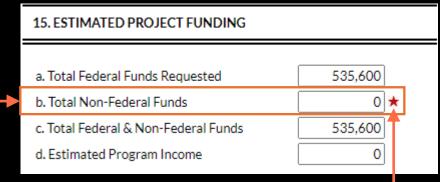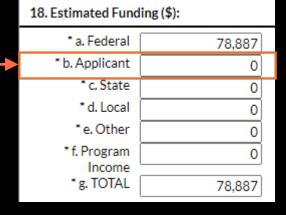
Cost Sharing ⓘ

* Does this proposal include funds or contributions in the form of required cost sharing or required cash matching?

For Internal Cost Sharing: please select "Intl Cost Sharing" as the unit, enter the total amount of all internal cost sharing for the Period and then for Project Total and upload the cost sharing commitment letter(s) in Proposal Attachments.

○ Yes   ● No

Cost-Share in Cayuse 424

Left sidebar navigation:
- ☑ SF424 RR
  - 1
  - **2**
- ☑ RR Performance Sites
  - 1
- ☑ RR Other Project Information
  - 1
- ☑ RR Key Persons
  - 1
- ☑ RR Budget
  - 1
  - 2
  - 3
  - 4
- ☐ PHS Human Subjects and Clinic
  - 1
- ☑ RR Subaward Budget Attachme
  - 1
- ☑ PHS 398 Cover Page Supplemer
  - 1
  - 2
- ☑ PHS 398 Research Plan
  - 1

Proposal Summary
- Summary
- Supporting Documents

Proposal Management
- 🔑 Permissions
- 📋 Routing & Approval
- ⚡ Electronic Submission

- If mandatory, cost-sharing should only be entered on the Cayuse 424 cover page (i.e., SF424).

  - Two options, depending on the sponsor:

    - As **Total Non-Federal Funds Requested** (on page 2 for NIH and others)

    - As **Applicant** (on page 3 for USGS and others)
      - In many cases, you add cost-sharing in more than one field depending on the source of match funding:
        - **Applicant** = UC Davis match
        - **State** = State funding
        - **Local** = City or county
        - **Other** = 3rd party
  - A red star may appear to indicate that the field was manually updated.

15. ESTIMATED PROJECT FUNDING

a. Total Federal Funds Requested	535,600
b. Total Non-Federal Funds	0 ★
c. Total Federal & Non-Federal Funds	535,600
d. Estimated Program Income	0

18. Estimated Funding ($):

* a. Federal	78,887
* b. Applicant	0
* c. State	0
* d. Local	0
* e. Other	0
* f. Program Income	0
* g. TOTAL	78,887

Cost-Share in Other Sponsor Submission Systems

- For **Mandatory Cost-Share**:
  - Enter in an appropriate section of the cover sheet or budget, perhaps as **Applicant** Funds.
    - In many cases, you add cost-sharing in more than one field depending on the source of match funding.

- Again, for **Voluntary Committed Cost-Share**:
  - Strongly discouraged.
  - Use a phrase like "**Institutional resources available to project**."
  - Ideally, **do not quantify**
  - Also, ideally, **do not use phrases such as "cost-sharing" or "match."**

Effort Overview

Definitions

Effort: The amount of time faculty or staff commit to spend on a project. Includes salaries, benefits and related indirect costs.

- Effort is…
    - Typically expressed in Person Months for federal sponsors, but departments track in percentages.
        - Effort must total to no more than 12 calendar months or 100% effort, whether the individual works 40 hours a week or 70 hours a week.
    - Reported yearly through the Effort Reporting System (for federal awards).

Effort is not the same as Full-Time Equivalent (FTE). It is based on the amount of time a person works.

- If a person works 40 hours per week, 100% of their effort equals 40 hours per week.
- If a person works 30 hours per week, 100% of their effort equals 30 hours per week.

Definitions

Person Months (PM): Metric is used by federal sponsors as an alternative to percentages.

- To calculate PM, multiply the percentage of effort associated with the project by the number of appointment months. Examples:
  - 25% of a 9-month academic year (AY) appointment = 9 x 0.25 = 2.25 PM
  - 10% of a 12-month calendar year (CY) appointment = 12 x 0.10 = 1.2 PM

[PM conversion tool](#) (from NIH)

ACTIVITY: Person Months

For the following, identify both the formula used to determine PM and the outcome (in PM):

- 35% of a 3-month summer term (SM) appointment

  3 x 0.35 = 1.05 PM

- 10% of a 0.5 FTE 12-month appointment (CY)

  12 x 0.5 X 0.1 = 0.6 PM

Pre-Award vs. Post-Award Effort

Pre-Award:

- At the proposal stage, a **best estimate** should be made of effort allocated to the project.

Post-Award:

- Once funding is received and the project has commenced, **effort reporting is exact** and should capture the actual effort allocated to the project.

This class is focused on **effort at the pre-award stage** and will not cover post-award effort management/reporting handled by CGA.

- CGA will continue to use the Effort Reporting System (ERS) for federal awards in the foreseeable future.
- CGA offers effort reporting guidance at https://financeandbusiness.ucdavis.edu/systems/effort-reporting.
- As mentioned before: CGA's Cost-Sharing and Effort Commitment eCourse.
  - This training will eventually be retired and/or replaced.

Effort Requirements

Per UCD PPM 330-31, all federal research awards require some level of committed effort for Senior/Key Personnel.
- These are the "non-replaceable" expertise on the project
- They are determined by the PI
- They should be included in the budget even if effort is unpaid (unless prohibited by a sponsor)

The PI (in consultation with other involved Senior/Key Personnel) is responsible for determining the level of effort.
- It is possible that a fixed level of effort cannot be determined at the proposal stage due to project uniqueness; however, a measurable amount of effort is required.
- This requirement does not apply to non-research projects (i.e., awards made for equipment, construction, training, public service, or any other category).

Be sure to also follow sponsor guidelines. Some sponsors have different requirements.
- For example, NIH requests effort for all key persons regardless of the type of project.

For projects that are non-federal or non-research, it is possible to have no dedicated effort.

Budgeting Effort

OR Budget Templates

OR Budget Templates help improve accuracy and speed budget review by presenting content in a format familiar to reviewers.

These Excel templates autopopulate with the latest rates and fees:
- **Indirect Cost Rates** (aka Facilities and Administration (F&A) rates)
- **Fringe Benefits Rates** (i.e., employee benefits)
- **Single IRB Fees**
  - This is when UC Davis's IRB (human subjects research review) is utilized by other involved institutions

As rates and fees are routinely updated, you should **always download a fresh template from the website** rather than re-use old templates.

The templates also facilitate budget preparation with:
- Built-in Formulas
- Split Rates (when a project period spans two fiscal years)
- Data for Sponsor Forms
  - Tabs at bottom of template indicate key info to enter into sponsor forms
- Customizable appointment types, escalations, F&A rates and bases.

Budget Template Options

Select the Budget Template for your sponsor or project.

Single or Multi-Budget Project
Proposals with multiple components,
such as NIH P and U grants

Cost-Sharing
Proposals with cost-sharing of specific
line items

Sponsor-Specific
Proposals to common sponsors with
unique budget rules

Simplified
For custom budgets. Has fewer
formulas & dynamic options

Contact proposals@ucdavis.edu if you need a customized template.

OR Budget Templates and FAQs

File	Description	Last modified
Budget_Sheet_FAQs.pdf	FAQs on budget template use.	July 23 2024 10:12
How to use OR Budget Templates	Video (28 mins)	August 12 2024 10:45
Proposal_Budget_Formulas.pdf	Common formulas used in templates.	October 04 2024 08:50
Effort Calculator	Tool from Effort Commitment System	April 10 2023 13:38
NEW: UC Non-Research Partnerships	New spreadsheet section: UC Service Agreements/Other Sponsored Activities	February 27 2024 10:55
TemplateA_SingleBudget.xlsx	Single budget template for use as a proposal budgeting tool.	January 10 2025 07:48
TemplateA_SingleBudget_7-Year.xlsx	Single budget template (7-year) for use as a proposal budgeting tool.	January 10 2025 07:18
TemplateB_CostSharing_Budget.xlsx	Cost sharing budget template that sums both requested and cost-shared expenses.	January 10 2025 08:24
TemplateC_MultiBudget.xlsx	Multi-budget template for use with proposal budgets requiring multiple budgets such as NIH P01s and U54s.	January 10 2025 07:50
TemplateD_AB20.xlsx	Budget template for California State Model agreement (AB20) proposals.	January 10 2025 07:27
TemplateE_CIRMBudget.xlsx	Budget template for use with CIRM proposals.	January 10 2025 07:29
TemplateF_USDA_30TFF.xlsx	Budget template that automatically calculates indirect costs for USDA Total Federal Funds (TFF) proposals.	January 10 2025 07:32
TemplateG_NIH_T32_Budget.xlsx	Budget template for use with pre- and postdoctoral T32 training proposals submitted to NIH. Subaward tabs can be unhidden if T32 is collaborative.	January 10 2025 07:54
TemplateH_SimplifiedTemplate.xlsx	This simplified spreadsheet is set up to allow you to enter more of your own rates and calculations. It has fewer formulas and dynamic options but can be used for custom budgets or subawardees.	March 09 2022 17:47

Entering Salary and Effort

Depending on how individuals have indicated their effort, add them to the **Personnel** section in either the top **Person-Months** section or the lower **Personnel by %** section.

Personnel					Enter effort either in Person Months (top section) or % Time (bottom section)					
Name/Role:		Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					*
						Per 1	Per 2	Per 3	Per 4	Per 5	Escal
1		12/12	CAL		Months						3%
2		12/12	CAL		Months						3%
3		12/12	CAL		Months						3%
4											3%
5											3%
6											3%
7		12/12	CAL		Months						3%
8		12/12	CAL		Months						3%
Personnel by %						% Time or Effort					
1		12/12	CAL		%						3%
2		12/12	CAL		%						3%
3		12/12	CAL		%						3%
4		12/12	CAL		%						3%
5		12/12	CAL		%						3%
6		12/12	CAL		%						3%
7		12/12	CAL		%						3%
8		12/12	CAL		%						3%

It doesn't matter which section they're entered in, though summer salary is best entered as Person-Months.

Entering Salary and Effort

- When adding a faculty member with a 9/12 or 11/12 month appointment, add them on two rows.
  - This will allow you to select two separate benefits rates in the **Benefits by Person** section.
    - Do not be concerned that their base salary is entered twice.

	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months			
						Per 1	Per 2	Per 3	
1	Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00			
2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00	
	Personnel by %							*% Time or Effort*	
1	Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%	
2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%	
3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%	

Example:
PI Charlie Apple with a 9/12 appt. is committing 15% effort during the Academic Year (AY) and 1 month over the first summer (SMR), therefore:
- SMR is entered in the top **Person-Months** section
- AY is entered under **Personnel by %**

Entering Salary and Effort

- Be sure to select the appropriate **Appt. Type**, as this will affect all calculations in that row.
- The **Effort Type** is important for reviewers to understand what the entry is for but does not affect calculations.

Appt. Type	Effort Type
9/12: Campus faculty	**AY**: Academic Year
11/12: Ag Appts	**SMR**: Summer
12/12: UCDH & Vet Med faculty	**CAL**: Calendar Year

	Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months Per 1	Per 2	Per 3	
1	Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00			
2	Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00	
	Personnel by %							*% Time or Effort*	
1	Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%	
2	Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%	
3	GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%	

Example:
PI Charlie Apple with a 9/12 appt. is committing 15% effort during the Academic Year (AY) and 1 month over the first summer (SMR).

Entering Salary and Effort

- While it's best to **enter effort as a simple figure**, in some circumstances entering a **formula** may be necessary.
  - o Entering a formula rather than deriving the figure outside of the spreadsheet and then adding it in can help those reviewing your budget understand how you derived a figure.

Example:
- The GSR III will work 50% time during the Academic Year and then full-time over the summer.
- As GSR appointments are 12/12 calendar year appointments, do not break the entry into two separate rows. Instead, use a formula:
  - o Formula: **=(9*0.5+3)/12** – this indicates 9 months at 50% (or 0.5) plus 3 months at 100%

- Proposal Budget Formulas (linked on the **OR Budget Templates** page) may be helpful.

Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months		
					Per 1	Per 2	Per 3
1 Charlie Apple - SMR	9/12	SMR	174,667	Months	1.00		
2 Thomas Doyle - Post Doc	12/12	CAL	66,737	Months	3.00	3.00	3.00
Personnel by %					*% Time or Effort*		
1 Charlie Apple - AY	9/12	AY	174,667	%	15.0%	15.0%	15.0%
2 Amie Admin - Proj Sci	12/12	CAL	75,000	%	20.0%	20.0%	20.0%
3 GSR III - TBD	12/12	CAL	80,260	%	62.5%	62.5%	62.5%

=(9*0.5+3)/12

ACTIVITY: Enter Salary and Effort

Identify whether the **Person-Months (PM)** or **%** sections are easiest to enter salary and effort for the following personnel:

- PI Mohandes Singh has an **11/12** month appointment and a base salary of $181,224.
  For this 5-year project, he will commit **20% over the AY** and **50% over one summer month**.

  %   **PM**

- Associate Professor Youa Thao has a **9/12** month appointment and a base salary of $168,000.
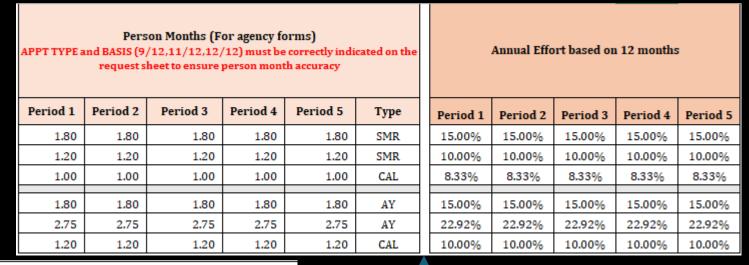 For the the 5-year project, she will commit **15% over the AY** and **½ of 1 summer month**.

  %   **PM**

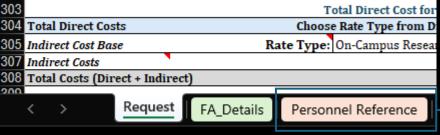| Name/Role:	Appt. Type	Effort Type	Base Salary	Months or %:	Person Months					* Escal
					Per 1	Per 2	Per 3	Per 4	Per 5	
1 Mohandes Singh (PI) - SMR	11/12	SMR	181,224	Months	0.50	0.50	0.50	0.50	0.50	3%
2 Youa Thao - SMR	9/12	SMR	168,000	Months	0.50	0.50	0.50	0.50	0.50	3%
Personnel by %					*% Time or Effort*					
1 Mohandes Singh (PI) - AY	11/12	AY	181,224	%	20.0%	20.0%	20.0%	20.0%	20.0%	3%
2 Youa Thao - AY	9/12	AY	168,000	%	15.0%	15.0%	15.0%	15.0%	15.0%	3%

One Last Thing about OR Budget Templates

The **Personnel Reference tab** at the bottom of each template has:

- A **Person Months** section where each individual's total effort is translated into **Person Months** for easy reference.

- An **Annual Effort** section where each individual's total effort is translated into percentages for easy reference.

Period 1	Period 2	Period 3	Period 4	Period 5	Type
1.80	1.80	1.80	1.80	1.80	SMR
1.20	1.20	1.20	1.20	1.20	SMR
1.00	1.00	1.00	1.00	1.00	CAL
1.80	1.80	1.80	1.80	1.80	AY
2.75	2.75	2.75	2.75	2.75	AY
1.20	1.20	1.20	1.20	1.20	CAL

Person Months (For agency forms)
APPT TYPE and BASIS (9/12,11/12,12/12) must be correctly indicated on the request sheet to ensure person month accuracy

Annual Effort based on 12 months

Period 1	Period 2	Period 3	Period 4	Period 5
15.00%	15.00%	15.00%	15.00%	15.00%
10.00%	10.00%	10.00%	10.00%	10.00%
8.33%	8.33%	8.33%	8.33%	8.33%
15.00%	15.00%	15.00%	15.00%	15.00%
22.92%	22.92%	22.92%	22.92%	22.92%
10.00%	10.00%	10.00%	10.00%	10.00%

303		Total Direct Cost for
304	Total Direct Costs	Choose Rate Type from D
305	Indirect Cost Base	Rate Type: On-Campus Resear
307	Indirect Costs	
308	Total Costs (Direct + Indirect)	

< > Request | FA_Details | Personnel Reference

Entering Effort into
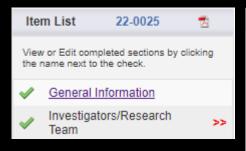# Cayuse SP & Cayuse 424

Indicating Effort

At the proposal stage, care should be taken to make sure the budget and IPF match in the event of an audit.

Budget:

PERSONNEL	Annual Salary		Project Period %		
Name/Role:			Per 1	Per 2	Per 3
1 Charan Ranganath			16.66%	12.46%	12.46%
2 Joy Geng			4.2%	4.2%	4.2%
3 Jack Lin			4.2%	4.2%	4.2%
4 Erie Boorman			4.2%	4.2%	4.2%
5 Rishidev Chaudhuri			4.2%	4.2%	4.2%
6 Maya			83.33%	83.33%	83.33%
7 GSR			50.0%	50.0%	50.0%
8 Jr. Specialist			50.0%	50.0%	50.0%
9 SRA I			25.0%	75.0%	75.0%

IPF (Internal Processing Form):

Item List   22-0025

View or Edit completed sections by clicking the name next to the check.

✔ General Information

✔ Investigators/Research Team   >>

List of Personnel:

Person	Unit	Role	Sponsored Effort	Cost Shared Effort	Total Effort	Allocation of Credit	Person Months
Charan Ranganath	Psychology (040290)	Lead Principal Investigator	16.66%	0%	16.66%	60%	2
Joy Geng	Center for Mind & Brain (040235)	Investigator	4.2%	0%	4.2%	10%	0.5
Jack Lin	Med: Neurology (049016)	Investigator	4.2%	0%	4.2%	10%	0.5
Erie Boorman	Psychology (040290)	Investigator	4.2%	0%	4.2%	10%	0.5
Rishidev Chaudhuri	Center for Neuroscience (011009)	Investigator	4.2%	0%	4.2%	10%	0.5

Cayuse 424

SPO has a range of helpful Cayuse 424 resources available at SPO Training: Cayuse 424 and NIH ASSIST.

The slides that follow are excerpted from the Cayuse 424 training.

Cayuse 424
Used to submit proposals to most Federal sponsors through grants.gov (in place of Workspace).

+ Cayuse 424 FAQs

Written materials:

- **Cayuse 424 Tips** – 1-page list of Cayuse 424 reminders & tips for department administrators
- **Setting up Your Cayuse Professional Profile** – 12-page document with screenshots on setting up your professional profile in Cayuse 424
- **Cayuse 424 User Guide** – Comprehensive (but outdated) 136-page document on all aspects of Cayuse 424 usage.
  - Cayuse will not be publishing an updated user guide. They are instead using the Cayuse Help Center (free account required).

YouTube videos:

Note: if a video doesn't start on the first try, refresh the video and it should then work.

- **How to Prepare a Cayuse 424 Proposal** – YouTube video short (12:33)
- **Managing Professional Profiles** – YouTube video short (10:26)

Training:

- **Cayuse 424** – PDF slide deck that walks you step-by-step on how to complete a proposal in Cayuse 424. Includes 70 slides (+ 24 addendum slides) from a 2-hour Research Administration Workshop.
- **Cayuse 424 – Professional Profiles & Entering an Application** – SPO Training Video (YouTube) on Cayuse 424 Profiles and Applications (length: 1:07:16)
  - **Cayuse 424 Lab Presentation** – Slide deck for SPO Training Video: Cayuse 424 – Professional Profiles & Entering an Application

Cayuse 424
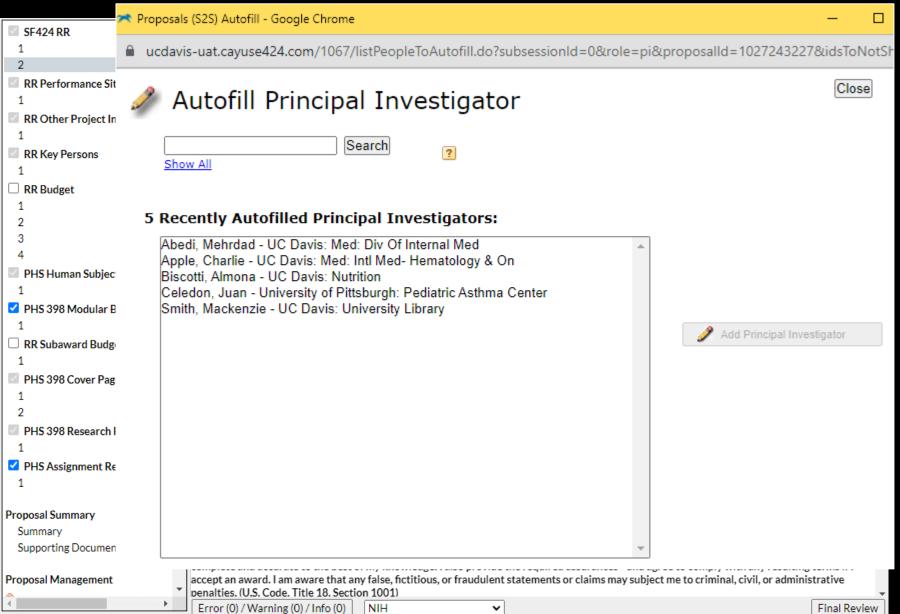

14. PD/PI CONTACT INFORMATION

This section is found on the 1st form in left column
- 2nd page of **SF424 RR** in this example

Select the 🖉 pencil icon to autopopulate this section from the PD/PI's Professional Profile (in Cayuse 424).
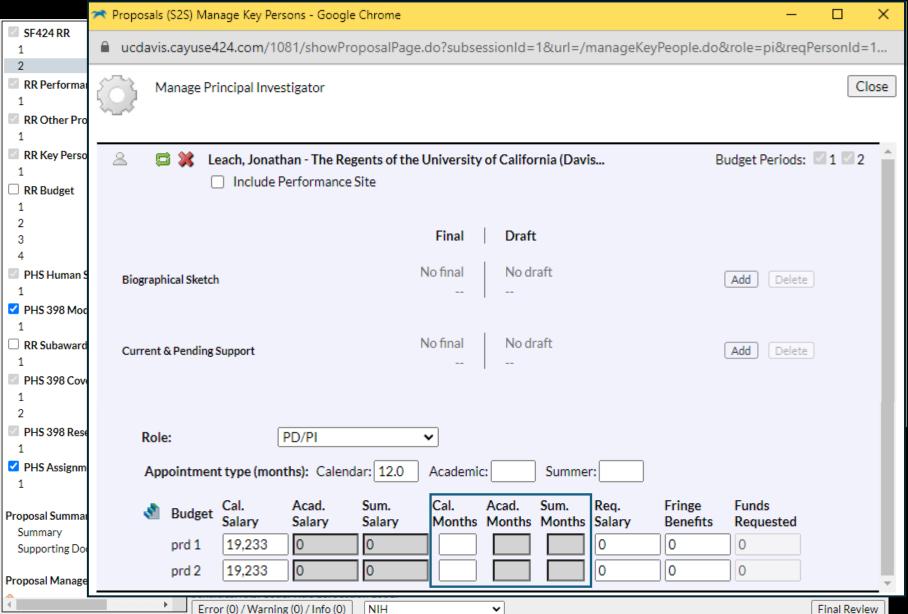
*Note: You can either add the PD/PI here or on the **RR Key Persons** form. Populating either will populate both.*

Cayuse 424

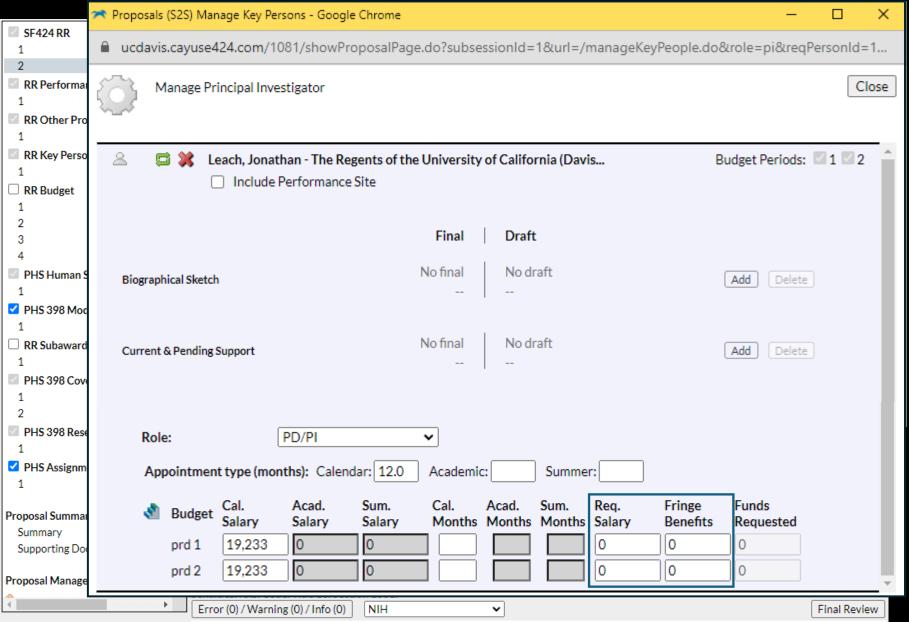After you select the pencil icon, either search for the PI (by last name) or select from a list of PIs you recently autofilled.

Cayuse 424

14. PD/PI CONTACT INFORMATION

Then, among other options, you can revise the PI's autopopulated **effort**.

- In **Person Months** format, enter the portion of calendar, academic or summer months the PI will dedicate to the project.
- The info entered in the **Appointment type (months)** section determines which effort fields can be edited.
  - In the example shown, PI Leach has a 12/12 appointment so can only edit effort in the Cal. Months column.

Cayuse 424

Important Note:
The automatic **salary** and **fringe** totals in Cayuse 424 <u>always</u> need to be overridden manually.
- They don't use any split rate fringe and rarely match the internal budget.

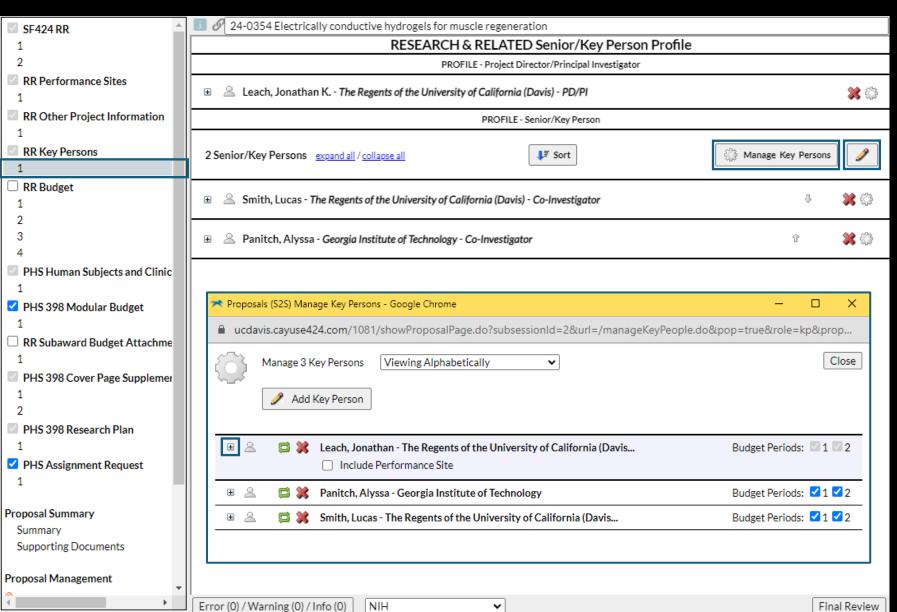Update these figures as needed to match the internal budget.

Cayuse 424

As stated earlier, if you **overwrite** an auto-calculated value, a **red star** will appear.

Use caution when overwriting calculated fields.

- **Overwritten values will not update** when you update related fields.
  - This can cause final values to be wrong.
- To return a red star field to its auto-calculated value, delete your manual entry.

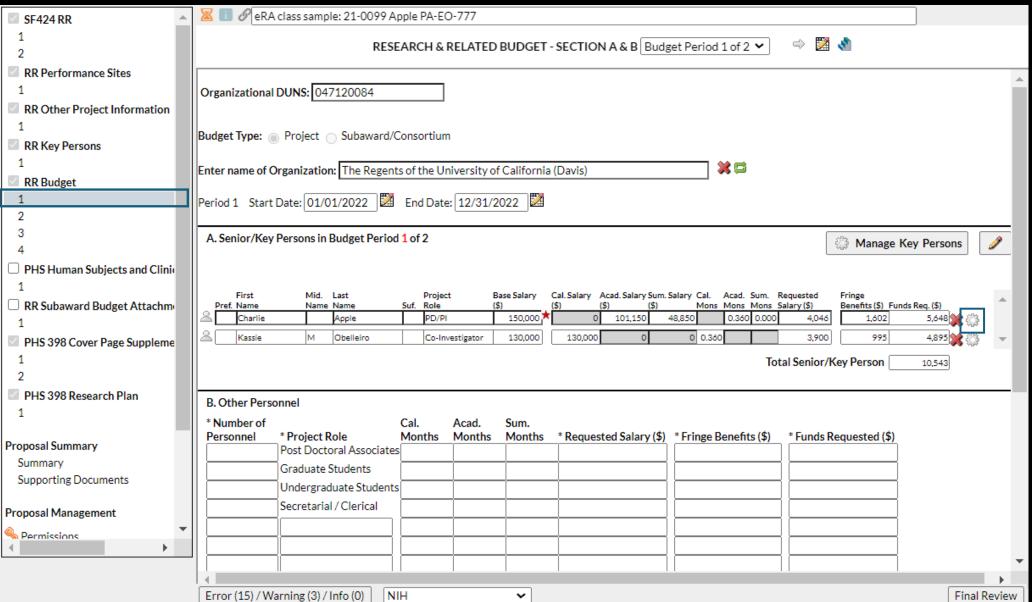# Cayuse 424

We skip now to the **RR Key Persons** form.

A PI added earlier will show up here.

To access the page when you can view/revise effort for personnel already added:
1. Click **Manage Key Persons**
2. **Click the** ⊞ icon

Click the 🖉 pencil icon to add additional Co-PIs or Senior Personnel.
- Similar to the PD/PI phase, a pop-up will appear.
  - Search for the individual to add.
- You can then edit effort in the same way as for the PD/PI.

Cayuse 424

To revise an individual's effort from the Budget form, click the ⚙ **gear icon**.

In this example, Dr. Apple has a 9/12 (AY) appt. with an option to work over the summer, but is only committing 4% AY effort (or 0.36 Person Months).

Dr. Obelleiro has a 12/12 (CY) appointment and is committing 3% (or 0.36 PM).

Modifying Effort
& Wrap-Up

Modifying Effort

Per UCD PPM 330-31, prior approval from the sponsor is required…

- When the approved PI/PD disengages from the project for more than 3 months, or reduces time devoted to the project by 25 percent or more.
- When a key person specified in the proposal or award changes.

Prior approval may also be required per sponsor guidelines or terms of the award agreement.

- NIH: Effort can typically be reduced up to 25% without prior approval
- Other sponsors state specific reductions or stipulate that all reductions must be pre-approved
- Funding will occasionally be reduced to match the reduced effort, such as with an NIH K award

If approval is necessary by the sponsor, the PI should send SPO a short letter requesting the modification so that SPO can either:

1. Email the letter to the sponsor, or
2. Upload the letter into the sponsor system as justification.

Learning Objectives Recap

Cost-Sharing

1. Know cost-sharing definitions, principles and practices

2. Know how to apply cost-sharing by sponsor type

3. Know how to enter cost-sharing in Cayuse SP and Cayuse 424

Effort

Any Last Questions?

4. Know effort-related definitions & requirements

5. Know how to enter effort in a budget

6. Know how to enter effort into Cayuse SP and Cayuse 424

7. Be aware of possible need to work with SPO to modify effort

Contact Us

Let us know how we did:

https://ucdavis.co1.qualtrics.com/jfe/form/SV_4HhzAkhwupoqFTw

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Cost-Sharing Resources

- **Guidance on Proposals with Cost-Sharing: Matrix**

- **Cost-Share Roles and Responsibilities**

- **Cost-Share Application training module**

- **Documentation requirements for 3rd party contributions**

- **OMB Uniform Guidance (2 CFR 200.306)**
  - Memoranda 01-06 -- Clarification of OMB A-21 Treatment of Voluntary Uncommitted Cost Sharing and Tuition Remission Costs

- UCOP Policies:
  - **APM – 020**
  - **5-310 Mandatory Cost Sharing**
  - **5-320 Voluntary Cost Sharing**
  - **5-410 General Restrictions**
  - **8-500 Indirect Costs Exceptions**

Effort Resources

- OR Budget Templates

- Common Budget Formulas

- Person months conversion tool (from NIH)

- Cayuse 424 resources: SPO Training: Cayuse 424 and NIH ASSIST
  - Cayuse 424 training

- Effort Reporting - Contracts & Grants Accounting (CGA) page

- Contracts & Grants Accounting Cost-Sharing and Effort Commitment eCourse on post-award effort management/reporting

Policies:

- Uniform Guidance §200.308 Revision of budget & program plans

- Policy for Administration of Contracts & Grants: UCD PPM 330-31 (section D is on effort)