

## Effort Reporting

### Definition of Total University Effort

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In submitting grant applications, charging salary to grants, monitoring effort during the course of the year and confirming the reasonableness of that effort following the close of the University's fiscal year, Federal regulations require that the allocation of effort to sponsored projects and other University activities be based on "Total University Effort." Total University Effort (TUE) is defined as the total professional activity for which an individual is employed by Columbia University and receives Institutional Base Salary (IBS).

Total University Effort is defined in terms of actual effort. It is not defined on the basis of a standard number of hours in a week, month, or year. For example, if an investigator works 80 hours in a week in fulfilling his or her base salary obligations, then 40 hours represents 50% effort. The Total University Effort can be neither more nor less than 100%.

#### Sponsored and Non-sponsored Activities

Total University Effort is comprised of two broad categories of activities:

**Sponsored activities**, include research, research training, public service and similar activities funded by external sources, including Federal, State and local governments, as well as private foundations and organizations. It is generally the case that the effort devoted to sponsored activities is funded by the sponsors of those activities; in these cases, the percentage of salary charged to the sponsored project is commensurate with the percentage of Total University Effort that is devoted to that project. In some cases, however, some or all of the effort devoted to a sponsored project may be funded by departmental sources, referred to as "cost sharing", either because the sponsor requires cost sharing ("mandatory committed cost sharing"), or because the Principal Investigator commits to do so in the grant proposal ("voluntary committed cost sharing"). For further guidance on cost sharing, refer to the Reference Guide on Cost Sharing, which can be found at <http://www.effortreporting.columbia.edu>.

**Non-sponsored activities**, which include effort conducted on behalf of Columbia that does not involve an external sponsor, must be funded by the relevant school or department, and may not be charged to sponsored projects. Non-sponsored activities include, e.g.,:

- (a) Teaching, which includes classroom teaching, preparation, development of teaching materials, advising students and similar activities.
- (b) Departmental research, which is research funded by departmental or school resources that is not separately budgeted and accounted for.
- (c) Private Practice, which encompasses the fee-based clinical activities of the individual.
- (e) Departmental/School Administration, which includes serving in a departmental oversight role (e.g., serving as chair, deputy chair, division chief, director, etc) and service on departmental or institutional committees such as an Institutional Review Board or a tenure committee. *Administration also includes effort devoted to the writing of competitive grant proposals.*

#### Exclusions from the Definition of Total University Effort

Total University Effort does not include activities such as:

- (1) Outside consulting;
- (2) Participation in peer review study sections, professional association activities, journal peer review and similar activities, unless the University pays for travel and expenses associated with those activities.

Note that in assigning, charging and confirming effort, each individual must ensure that the allocated effort assigned to each activity reasonably reflects the actual effort devoted to such activity. There is no expectation of precision in making these allocations; rather, the allocation must represent a reasonable estimate of the effort actually spent.

For further guidance please refer to the "Classifications of Common Columbia Activities" reference guide, which can be found at: <http://www.effortreporting.columbia.edu> within the "Reference Guides" tab.