

Charging and Certifying Time or Cost Share on Sponsored Projects

Salaries included in grants are reflected as a percentage of effort of the individual's full-time contractual obligation to SU. If the percentage of effort is to equate to a course buyout, the individual, in negotiation with the department chair or dean, will determine the appropriate percent of effort. The following Best Practices should be referenced as a guide in determining course buyout equivalents.

Best Practices in Determining Percent of Effort on Sponsored Programs:

Requesting a Course Buyout

The generally accepted method for calculating the amount of effort or the amount to be expended on a grant during the academic year is based on the teaching load contracted. If the individual teaches a 3 course Fall and a 4 course Spring, the total courses taught is 7. To receive a one course buyout or release from teaching one class to work on research, the calculation is $1/7$ or 14.29% of effort and academic year salary. One course buyout per semester is equivalent to $2/7$ or 28.6%.

Samples of Course Buyout Scenarios:

Teaching Load:	Fall	Spring	1 course buyout % of effort
	4 courses	4 courses	$1/8$ or 12.5%
	3 courses	4 courses	$1/7$ or 14.3%
	3 courses	3 courses	$1/6$ or 16.7%

PI Direct Compensation from Sponsored Project

If effort on an award will not equate to a course release, an individual can be compensated directly from the grant an amount not to exceed $2/10$ of his/her academic year appointment. For example: If a faculty member's contracted salary is \$70,000, he/she may earn \$14,000 for two months ($2/10$ of \$70K). To equate that to a percentage of effort, the \$14,000 is added to the contractual amount to determine *annualized salary* ($\$70,000 + \$14,000 = \$84,000$). Two months of effort will be budgeted at 16.6%. ($\$14,000/\$84,000$)

Certification of Effort on Federal Awards

As a recipient of federal funds, Salisbury University must comply with the Office of Management and Budget's (OMB) Uniform Guidance at 2 CFR 200. Each employee whose time is committed to a federally sponsored project shall certify that the amount charged to the federal award is accurate and reasonably reflects the total activity for which compensated.

The Office of Graduate Studies and Research is responsible for the distribution, collection, and retention of all employee effort certifications. The Effort Certification must represent, in percentages totaling 100%, a *reasonable estimate* of an employee's effort for the period being reported. Compensated effort includes all research, teaching, administration, service, and any other activity for which an individual received compensation from the University. *Note: It is recognized that research, instruction, and service are often inextricably intertwined and estimates will be necessary in most cases.*