



THE RESEARCH FOUNDATION

The State University of New York

University at Buffalo

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Dear Principal Investigator,

Office of Management and Budget Circular A-21, Cost Principles for Educational Institutions, requires the Research Foundation acting on behalf of UB to document the effort of all personnel who work on grants and contracts funded directly or indirectly by the federal government. For these purposes, effort is defined as the portion of a person's salary attributable to sponsored projects or to other institutional activities, e.g. instruction, service, internally funded research, or unfunded research. For faculty and professional staff, the required documentation is provided in the form of a Certification of Salary Distribution report (a.k.a. effort report) which details the portion of salary attributed to each sponsored project s/he works on or collectively to all other institutional activities. The salary attribution is made either through an appointment as an RF employee, an Income Fund Reimbursable (IFR) appointment, or a cost sharing commitment. Faculty and professional staff working on sponsored projects receive a Certification of Salary Distribution report after the close of each of three reporting periods - Fall Semester, Spring Semester, and Summer - and they certify by their signature that the distribution of their salary on the report accurately reflects how their effort was distributed during that reporting period.

Faculty and professional staff have indicated that it has been difficult to determine whether the report accurately reflects their effort. This difficulty can be attributed primarily to the mis-alignment of Spring, Fall, and Summer effort reporting periods with faculty obligation periods for Spring, Fall, and Summer. That is, for example, until now the faculty's Fall Semester obligation has started during the third week of August, but the Fall Semester effort reporting period has started in early September.

To help address this problem, beginning with the Spring 09 Semester, the time period and reporting period will be better aligned. The Spring Semester reporting period will begin on January 1 and end on May 14. The Summer 09 reporting period will begin on May 15 and end on August 23, and the Fall 09 Semester will begin on August 24 and end on December 31.

We hope that aligning the effort reporting periods with the academic calendar will make it easier for you to check the accuracy of the effort reported on your Certifications of Salary Distribution.

Please contact me if you have questions about this change.

Sincerely,

Charles Kaars, CRA
Assistant Vice President
Sponsored Projects Services