

EFFORT REPORTING POLICY

AND

PROCEDURES

Last Time Revised by: Dora Espinosa
Date: October 13, 2026

Introduction.

Rosalind Franklin University of Medicine and Science (RFUMS) must assure Federal and other sponsors that the assignment of time and associated salary and fringe benefits costs to the projects they sponsor is fair, consistent and timely. Government sponsors expect to pay only for those portions of employee effort that are actually devoted to their projects. Periodically, government and internal auditors review our payroll charges to enforce this expectation. The RFUMS's effort reporting system provides the principal means for certifying that the salaries and wages charged to or contributed to sponsored projects are reasonable and consistent with the portion of total professional activity committed to the projects. OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule- Section 200.430 (i) 1 provides the standards for documentation of Personnel Expenses and work performed on sponsored projects.

The following sections provide more detailed explanations of effort reporting at RFUMS:

Section 1. What is effort and effort reporting?
Section 2. Institutional Base Salary
Section 3. Effort reporting system four step-process.
Section 4. Who is subject to effort reporting?
Section 5. Why is effort reporting important?
Section 6. Who should certify effort?
Section 7. What are the key effort reporting terms?
Section 8. Definition of terms of the major functions of an educational institution.
Section 9. What is the minimum amount of effort required?
Section 10. What is the maximum amount of effort that can be devoted to sponsored projects?
Section 11. How often do I need to certify effort?
Section 12. When is it necessary to make changes to effort?
Section 13. What are the roles and responsibilities related to effort reporting?

Section 1 - What is effort and effort reporting?

Effort is the proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is employed by RFUMS. Effort reporting is a means of verifying that:

- Effort supported (paid) by the project has been performed as promised, and
- Effort expended in support of a project but not paid by the project has been performed as promised.

Effort reporting documents the proportion of work time devoted to sponsored projects, teaching, and other activities expressed as percentage of total employed time. It is important to consider that effort is not calculated on a 40-hour workweek or other University approved standard workweek. If an investigator works 80 hours in a week, 40 hours represents 50% effort. The total time employed constitutes 100% effort. For example, for a graduate student who is employed for only 10 hours by RFUMS, the 10 hours represents 100% effort.

Salary distributions and effort reporting distributions are not the same thing; salary distributions (Exhibit A) describe the allocation of an individual salary, while effort reporting distributions (Exhibit B) describe the allocation of an individual's activity to individual projects "independent of salary." RFUMS's effort reporting process relies on salary distributions to provide a general reminder of the projects on which an individual's salary was charged during the certification period. Individuals completing effort reporting are required to identify other areas where they provided effort with no salary support and to ultimately report the appropriate distribution of effort over all activities.

The completed effort reporting form should reflect all professional activities conducted under the terms of your employment by RFUMS. **External consulting, serving on boards study sections, national committees, community service, professional societies, editorial and journal reviews, attending professional conferences (while not representing the school or delivering a sponsored project paper) and activities associated with appointments at any other affiliated entity such as the Veteran Affairs (VA) medical centers are not included under RFUMS employment. Outside clinical practice not defined as part of RFUMS's faculty obligations, are not included under RFUMS employment.** Effort is expressed as a percentage of total employed time and is not reflected in hours. The total effort expended cannot be more than or less than 100%.

The actual effort distribution of employees should reflect the percentage of actual time spent on the individual's various activities, broken down into the following categories corresponding to OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule (See Section 7 for the definitions of these terms):

- Sponsored Research
- Sponsored Instruction/Training
- Sponsored University Research
- Cost Sharing
- Other Sponsored Activities
- Industrial Clinical Trials
- Instruction
- Departmental Research
- University Research
- Drug Discovery Screening Research
- Department/School/University Administration and Support Services
- Other Institutional Activities
- Clinical Activities

Section 2

1. Institutional Base Salary (IBS)

IBS is defined as the annual compensation paid by an Institution of Higher Education (IHE) for an individual's appointment, whether that individual's time is spent on research, instruction, administration or other activities. IBS excludes any income that an individual earns outside of duties for the Institution of Higher Education (IHE).

- Generally defined in appointment letter
- Consistent with the definition of 100% effort
- Unless there is prior approval by the Federal awarding agency, charges of a faculty member's salary to a Federal award must not exceed the proportionate share of the IBS for the period during which the faculty member worked on the award
- If applicable, salary cap needs to be recognized. Proposals should identify total salary as IBS (or put a note), but salary requests should be calculated using the salary cap

2. Intra-Institution of Higher Education Consulting

Intra-Institution of Higher Education consulting by faculty is assumed to be undertaken as an IHE obligation requiring no compensation in addition to IBS. However, in unusual cases where consultation is across departmental lines or involves a separate or remote operation, and the work performed by the faculty member is in addition of his or her regular responsibilities, any charges for such work representing additional compensation above IBS are allowable provided that such consulting arrangements are specifically provided for in the Federal award or approved in writing by the Federal awarding agency.

3. Incidental Activities

Incidental activities for which supplemental compensation is allowable under written institutional policy (at a rate not to exceed institutional base salary) need not be included in the records described in OMB Uniform Administrative Requirements 200.430 (h) (9) (Effort Reporting). To directly charge payments of incidental activities, such activities must either be specifically provided for in the Federal award budget or receive prior written approval by the Federal Awarding agency.

Section 3 - Effort reporting system four step-process

1. **Proposal stage**. The first step is estimating the amount of effort that is to be spent on the project in question. The estimated amount may have to be adjusted if the scope of the project and associated work activity change at the award stage. Estimations in percentages or hours are acceptable, provided the same system is used throughout the institution.

2. **Post-Award stage**. The second step is the determination of effort actually expended and, as a result, the confirmation or adjustment of earlier effort and derived cost estimates.
3. **Verification.** Costs associated with the effort that is actually expended must be confirmed by responsible persons with suitable means of verification. Distributions must be modified if there are "significant changes in the corresponding work activity" from that which was estimated and promised in advance.
4. **Evaluation.** The effort reporting system itself must be subjected to "independent internal evaluations" to ensure effectiveness and compliance.

Section 4 - Who is subject to effort reporting?

All employees that conduct sponsored activities, whether paid or unpaid by a sponsored project, are required to certify effort. A responsible person must review and confirm that the salary charged to a sponsored project is reasonable in relation to awarded effort and to the actual effort spent in support of the project. Effort devoted to a sponsored project may not be lower than the salary charged to the project after payroll adjustments have been made. If the effort percentage certified is lower than the payroll distribution, a cost transfer will be made to keep payroll in line with certified effort. As a general rule, a change applicable to a given project or activity of 5% or more of an employee's TOTAL effort would require an adjustment to the effort report. **The following individuals do not need to complete an effort reporting form even if they work in a department that conducts sponsored activities:**

- Hourly paid personnel – who complete auditable timecards adhering to effort requirements.
- Pre and post-doctoral individuals supported 100% by a fellowship (stipends) with no additional employment compensation.
- College Work Study employees – who are completing auditable timecards adhering to effort requirements.
- Bargaining Units employees.
- Adjunct Lecturers that do not have commitments to sponsored projects.

Section 5 - Why is effort reporting important?

Salaries and wages typically comprise approximately 2/3 of the direct costs charged to sponsored projects. Appropriately certified effort reporting forms provide auditable documentation to demonstrate to RFUMS's research partners that the sponsor did in fact receive the level of effort described and expected through the proposal process, the award process, and all post award communications with the sponsor. Both direct and indirect costs may be disallowed and penalties imposed after reimbursement if auditors find such documentation to be inadequate. In addition, criminal charges may be brought against the individual certifying falsified effort.

RFUMS, as the primary award recipient with oversight accountability to the research sponsor, may suspend the research rights and privileges enjoyed by the Principal Investigator (PI) and the research staff when they do not adhere to this policy. If a PI does not adhere to the effort reporting policy, RFUMS may not submit proposals for the PI and may inactivate existing accounts in the

accounting system. Disregard of this policy may also lead to other disciplinary actions in accordance with the school's faculty appointment policies.

Section 6 - Who should certify effort reporting forms?

The RFUMS policy requires that faculty certify their own effort on the **Effort Reporting Form** (Exhibit A) except in limited circumstances. For all other employees, Effort Reporting Forms must be certified by the individual employee, or by a responsible supervisory official having firsthand knowledge of all of the activities performed by the employee. Direct supervisors can certify effort on behalf of non-faculty employees who work for them in recognition of the requirement that the person certifying the effort has knowledge of all the employee's professional activities. Examples of employees for whom the supervisors can certify include exempt personnel such as lab technicians, graduate students, postdocs, research assistants and support staff.

Section 7- What are the key effort reporting terms?

Effort
The proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is employed by RFUMS. Total effort must always equal 100%. See section 1 for more details on what comprises 100% effort.

Proposed Effort
The amount of effort (in %) proposed in any sponsored project application, regardless of whether salary support is requested.

Awarded/Committed Effort
The amount of effort (in %) promised by the RFUMS Principal Investigator and other Key Personnel Investigators, in the proposal or the amended effort (in %) included in the award documentation. If the receipt of an award increases an investigator's committed effort to greater than 100%, the investigator must revise the level of effort requested through communication with the sponsors, reduce effort on other activities, or refuse the award.

Section 8 - Definition of Terms of the major functions of an institution:

- **Sponsored Research** means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations.

- **Sponsored Instruction/Training** means specific instructional or training activity established by grant, contract or cooperative agreement. Example: Institutional NRSA training grant.

- **Sponsored University Research** means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. Example: NIH Shared Facility Instrumentation Grant (Equipment grant that benefit the entire institution). This function does not include university internal funding grants such as Pilot, Bridging or Shared Instrumentation.

• **Cost Sharing** means a commitment of University resources or funding that supplements externally sponsored projects. **Cost sharing occurs when effort exceeds the payroll charged to a particular project.** When effort exceeds pay, the difference must be cost shared. These costs are not reimbursed by the sponsor and therefore must be supported by University funds. There are three types of cost sharing:

1. **Committed Cost Sharing** – Any cost sharing that is documented in a proposal and agreed to in the Notice of Grant Award is classified as committed cost sharing.
2. **Uncommitted Cost Sharing** – Uncommitted cost sharing represents additional effort expended on the project that was not required by the sponsor. This type of cost sharing occurs when effort exceeds pay (over and above committed cost sharing amounts) and there are no additional funds available from the sponsor.
3. **Cost Sharing Related to Salary Limitation**. Cost sharing related to a salary limitation that restricts the amount of direct salary an employee who is working under a sponsored grant or agreement can be paid by the granting agency. When a sponsor establishes salary limitations, the portion of a RFUMS employee's salary that is greater than the salary limitation or "salary cap" is cost sharing and is charged to the appropriate non-sponsored account. For example, the NIH Grants Policy Statement establishes and publishes a salary threshold each year that restricts the amount of direct salary an employee who is working under an NIH grant or cooperative agreement can be reimbursed from the granting agency.

- **Other Sponsored Activities**: are programs and projects financed by Federal and non-Federal agencies and **organizations which involve the performance of work other than sponsored instruction/training and sponsored research**. Examples of such programs and projects are health service and community service programs funded by either state, federal or non-profit organizations that promote the well-being of the community.

- **Industrial Clinical Trials**: activities that involve clinical trials and are sponsored by industry.

- **Instruction** is effort related to the teaching and training activities of an institution. Instruction includes all teaching and training activities where the employee is the instructor, whether they are offered for credit toward a degree or certificate or on a non-credit basis and whether they are offered through regular academic departments or through separate divisions such as a summer school division or an extension division. **Curriculum development should be considered departmental and university administration and should not be included in the instruction/university supported academic activity effort category**.

- **Departmental Research** means all research and development and scholarly activities that are neither funded externally nor through the university internal funding program. As a general rule, these activities are conducted by individuals that are not associated with any particular sponsored research project or any internal grant through the university internal funding program. Furthermore these activities do not have specified objectives and/or deliverables, are

normally not separately and specifically budgeted or/and are not required separate accounting and reporting.

- **University Research** means research, development and scholarly activities that are not externally funded and they are separately budgeted and accounted by the institution under an internal application of institutional funds. **Examples are pilot or bridging grants funded by the university internal funding program.**

- **Departmental and University Administration and Support Services:** means effort for administrative and support services that benefit departmental and university activities. Departmental and university administration activities are compensated by University funds (non-sponsored accounts) and are not charged directly to specific sponsored agreements. Examples include: administering academic and staff personnel policies, planning programs, preparation of bids and proposals, services as Deans, Associate Deans, Chair/Assistant Chair/director and services on department/school/university committees and curriculum development.

- **Other Institutional Activities** - university supported effort expended on campus activities that cannot be properly reported under any other category. Examples include specialized university service facilities such as the public affairs office, the fundraising office, service accounts, alumni relations, intercollegiate athletics, chapels, public museums, theaters, and concerts.

- **Clinical Activities** – means effort expended on the direct treatment of clinical patients. Clinical activities also include administrative and support services that solely benefit clinical patient care.

Section 9 – What is the minimum amount of effort required?

The majority of the RFUMS's sponsored projects are cost-reimbursable agreements obtained through a proposal process that describes the level of effort the Principal Investigator and other key personnel will devote to the project. If an award is accepted, the University is committed to providing this level of effort. Only changes authorized by the sponsor can reduce this commitment. The University must monitor whether it is meeting the level of effort it committed to in the proposal/award process.

RFUMS requires at least 1% Full Time Equivalent (FTE) commitment (or the minimum required by the program if greater than 1%) on the part of the Principal Investigator and other key personnel during the period of the project. RFUMS expects that the associated salary is requested and funded by the sponsor. This minimum requirement does not apply to equipment grants; dissertation support, training grants or other awards intended as "student augmentation"; or limited-purpose grants such as travel grants or conference support.

In the case of Clinical Trial Agreements, even though there may not be an explicit percent effort identified in the proposal documents submitted to the sponsor, RFUMS expects that effort will be committed. In the case of **Investigator Initiated Clinical Trials Agreements,** RFUMS expects that effort committed be requested and funded by the sponsor.

Co-investigators and other "key personnel" must meet the proposal/award effort obligations for each sponsored project or arrange with the PI to amend their effort commitments with the sponsor as needed.

The school submitting each sponsored project proposal may allow exceptions to the above rule only in limited circumstances, which require extensive documentation as to the deviation from minimum requirements.

Rosalind Franklin University of Medicine and Science does not typically cost share on a voluntary basis, consistent with its objective of maximizing sponsor cost reimbursement to support the continued growth of the research enterprise. **In instances where the committed effort is expended but not charged to the project, the effort should still be certified to fulfill the required or pledged cost sharing.**

Section 10 – What is the maximum amount of effort that can be devoted to sponsored projects?

Generally most faculty have responsibilities for teaching, administration, or other activities that would preclude their devoting 100% to sponsored activities. Accordingly, department coordinators and faculty should review proposed sponsored effort to assure that there are no other activities required of the faculty member that would reduce the effort available for sponsored activities. Exceptions to this include junior faculty on career development grants who have no other teaching, administrative or clinical responsibilities and key research staff without other responsibilities.

Section 11 – How often do I need to certify effort?

Investigators and other employees are required to certify their effort four times a year. Investigators and employees are responsible for completing effort forms within three (3) weeks from the time that effort reporting forms are distributed. Administrative adjustments and certification need to be completed within this time frame.

Section 12 – When is it necessary to make changes to effort?

As described in section 1, RFUMS's effort reporting process relies on salary distributions to provide a general reminder of the projects on which an individual's salary was charged during the certification period. Whenever payroll does not accurately reflect how the employee spent his or her time, the effort must be corrected.

Federal guidelines and RFUMS policy recognize that the activities that constitute effort are often difficult to separate. Effort certification must often rely on a reasonable estimate of effort, and when estimating, a degree of tolerance is appropriate. However, a change in effort noted on the effort form (regardless of how small the change is) must always be accompanied with a change in payroll or cost sharing.

Certified Effort Reporting Forms assert that the information represented is to the best of the certifier's knowledge, accurate and complete. Changes to previously certified effort erode the credibility of the certifier as well as the entire effort certification process. For these reasons, changes to a certified effort form are not allowed except in limited circumstances, which require extensive documentation as to why the effort was originally certified incorrectly. Likewise, it is important for department coordinators to complete known salary distribution corrections and salary cost transfers before the effort form is certified, since changes to payroll distribution that contradict certified effort are not allowed after certification. As a general rule, a change applicable to a given project or activity of 5% or more of an employee's TOTAL effort would require an adjustment to the effort report.

Section 13- What are the roles and responsibilities related to effort reporting?

Payroll Office
The payroll office works with the department's payroll administrator and Human Resources to ensure that all payroll forms are completed accurately.

Department Administrators/Pre-reviewers
The Department Administrators/Pre-reviewers are responsible for coordinating and monitoring all effort forms for individuals within their department. Department Administrators/Pre-reviewers are also responsible for ensuring that payroll is in line with certified effort by completing cost transfers and documenting cost sharing. As a general rule, a change applicable to a given project or activity of 5% or more of an employee's TOTAL effort would require an adjustment to the effort report.

Faculty
Faculty members are responsible for certifying their own effort on the Effort Reporting Form. Faculty members are also responsible for monitoring their effort commitments. If the receipt of an award increases an investigator's committed effort to greater than 100%, the investigator must revise the level of effort requested through communication with the sponsors, reduce effort on other activities, or refuse the award. Faculty members are also responsible for timely certification of their effort reports. By certifying the Effort Reporting Form, the employee or certifier is confirming that the effort statement reasonably estimates the actual effort for that particular reporting period.

Employee/Certifier
The employee has the main responsibility to review and certify his or her effort over a particular time period within the deadlines set forth by RFUMS. As described in Section 5, supervisors can sometimes certify on behalf of their employees. The employee/certifier completes the Effort Reporting Form after reporting actual effort for the given period. In order to certify effort for someone else, the certifier must have first-hand knowledge of 100% of the employee's effort. By certifying the Effort Reporting Form, the employee or certifier is confirming that the effort statement reasonably estimates the actual effort for that particular reporting period.

Office of Sponsored Research

The OSR distributes salary distribution reports and effort reporting forms to departments; OSR monitors RFUMS's compliance with effort reporting requirements; OSR develops and monitors all policies, procedures and training materials for effort reporting; delivers effort reporting training sessions; and works with external auditors as they monitor RFUMS's compliance with effort reporting regulations.

PROCEDURES

RFUMS uses the Effort Reporting System (ERS), a web-based application with electronic routing and e-mail notification for certifying effort. Certifiers are required to certify their effort quarterly and are responsible for completing Effort Reporting Forms within three (3) weeks from the time that effort reporting forms are distributed. Administrative adjustments and certification need to be completed within this time frame.

1. Office of Sponsored Research will be responsible for the compliance of the effort reporting process, will ensure all functionalities of the ERS and will be responsible for training and the dissemination of training materials to Department Effort Coordinators on an on-going basis.

2. Department Administrators/Pre-reviewers will guide certifiers in the use of ERS and effort reporting policies and procedures, will review effort forms before they are routed to the certifiers and make appropriate changes to reflect actual effort and review completed effort forms for accuracy.

3. Department Administrators/Pre-reviewers will complete salary distribution corrections and salary cost transfers before the Effort Reporting Form is certified, since changes to payroll distribution that contradict certified effort reporting forms are not allowed after certification. As a general rule, a change applicable to a given project or activity of 5% or more of an employee's TOTAL effort would require an adjustment to the effort report.

4. Department Administrators/Pre-reviewers will determine cost sharing is being captured properly, will determine that cost transfers are made within the boundaries of institutional policy and ensure the employees identify their university activities (if applicable).

5. Department Administrators/Pre-reviewers will monitor completion of effort forms using ERS completion reports, follow-up with delinquent employees and meet the deadline established by RFUMS, within three (3) weeks from the time that Effort Reporting is sent to Department Administrators/Pre-reviewers.

6. OSR Grant and Contract Officers will review all Effort Reporting Forms for accuracy and timely completion. If errors are found, OSR Grant and Contract Officers will contact the Department Administrators/Pre-reviewers for clarifications or corrections.

If you have questions about Effort Reporting issues please contact:

Dora G. Espinosa, Director OSR/Associate VP for Research Administration and Technology Transfer
(847) 578-8524
(847) 775-6555 (Fax)
Email: dora.espinosa@rosalindfranklin.edu

Taryn Knapp, Assistant Director OSR
(847) 578-8365
Email: taryn.knapp@rosalindfranklin.edu

Responsible for the following units: Psychology, Center for Neurodegenerative Diseases and Therapeutics, Center for Neurobiology of Stress Resilience and Psychiatric Disorders, Center for Genetic Diseases and Michael Reese Foundation Center for Health Equity Research.

Danielle Aeschbacher, Grants and Contracts Officer
(847) 578-3224
Email:danielle.aeschbacher@rosalindfranklin.edu

Responsible for the following units: Stanson Toshok Center for Brain Function and Repair, Center for Proteomics and Molecular Therapeutics, Center for Cancer Cell Biology, Immunology and Infection, Center of Lower Extremity Ambulatory Research (CLEAR), Dr. William M. Scholl College of Podiatric Medicine, College of Pharmacy, College of Nursing and Physical Therapy.

Exhibit A

See Attached Template of Salary Distribution

Rosalind Franklin University

Reporting Period: 041826 (01/25/2026 - 04/18/2026)

Payroll Details By Transaction

Name: John Doe | Employee ID: 0000000 | Title: Associate Professor

SubDept: 123456 | Division: CMS | Title Code: APRO

Selected Account: All

ACCT ID	Begin Date	End Date	Area	Org	Fund	Obj	Hours	Pre Amount	DatePaid	Payroll	Non-Effort Payroll	Effort Payroll	Effort Payroll %
10_00_000000_00000	01/25/2026	02/07/2026	10	000000	000005		0.0	0.0		$3,643.11	$0.00	$3,643.11	
10_00_000000_00000	02/08/2026	02/21/2026	10	000000	000005		0.0	0.0		$2,556.35	$0.00	$2,556.35	
10_00_000000_00000	02/22/2026	03/07/2026	10	000000	000005		0.0	0.0		$2,556.35	$0.00	$2,556.35	
10_00_000000_80220	03/08/2026	03/21/2026	10	000000	000005		0.0	0.0		$3,132.00	$0.00	$3,132.00	
10_00_000000_00000	03/22/2026	04/04/2026	10	000000	000005		0.0	0.0		$2,740.50	$0.00	$2,740.50	
10_00_000000_00000	04/05/2026	04/18/2026	10	000000	000005		0.0	0.0		$2,740.50	$0.00	$2,740.50	
									SubTL:	$17,368.81	$0.00	$17,368.81	45%
10_00_000000_90220	01/25/2026	02/07/2026	10	000000	902201		0.0	0.0		$467.82	$0.00	$467.82	
10_00_000000_90220	02/08/2026	02/21/2026	10	000000	902201		0.0	0.0		$328.27	$0.00	$328.27	
10_00_000000_90220	02/22/2026	03/07/2026	10	000000	902201		0.0	0.0		$328.27	$0.00	$328.27	
10_00_000000_90220	03/08/2026	03/21/2026	10	000000	902201		0.0	0.0		$329.54	$0.00	$329.54	
10_00_000000_90220	03/22/2026	04/04/2026	10	000000	902201		0.0	0.0		$288.35	$0.00	$288.35	
10_00_000000_90220	04/05/2026	04/18/2026	10	000000	902201		0.0	0.0		$288.35	$0.00	$288.35	
									SubTL:	$2,030.60	$0.00	$2,030.60	5%
25_00_XXXXXX_8022	01/25/2026	02/07/2026	25	000000	802205		0.0	0.0		$4,110.93	$0.00	$4,110.93	
25_00_XXXXXX_8022	02/08/2026	02/21/2026	25	000000	802205		0.0	0.0		$2,884.61	$0.00	$2,884.61	
25_00_XXXXXX_8022	02/22/2026	03/07/2026	25	000000	802205		0.0	0.0		$2,884.61	$0.00	$2,884.61	
25_00_XXXXXX_8022	03/08/2026	03/21/2026	25	000000	802205		0.0	0.0		$3,461.53	$0.00	$3,461.53	
25_00_XXXXXX_8022	03/22/2026	04/04/2026	25	000000	802205		0.0	0.0		$3,028.84	$0.00	$3,028.84	
25_00_XXXXXX_8022	04/05/2026	04/18/2026	25	000000	802205		0.0	0.0		$3,028.84	$0.00	$3,028.84	
									SubTL:	$19,399.36	$0.00	$19,399.36	50%
									Total:	**$38,798.77**	**$0.00**	**$38,798.77**	**100%**

Exhibit B

See Attached Sample of Effort Certification Form

Rosalind Franklin University

Name: John Doe | **Employee ID:** 0000000 | **Title:** Associate Professor

Sub Dept: 000000 - Department Name | **Division:** CMS - Chicago Medical School | **Title Code:** APRO

Effort Form Status			
Review Process	**Review Flag**	**Reviewed By**	**Reviewed On**
Pre Review	N		
Certify	N		
Post Review	N		
Form Type (Flag)	Basic + University Summary		
Critical Status			

Effort Form as of 10-11-2026 at 12:09:24 PM

Reporting Period: 041826 (01-25-2026 through 04-18-2026)								
Commitment	**Payroll**	**Accounts**	**Description**	**Pre Review Cost Sharing**	**Pre Review**	**Certified Effort**	**Post Review Cost Sharing**	**Total**
Sponsored Accounts								
50%	$19,399.36 50%	25_00_000000_000005	25_00_000000_000005	$0.00 0%	$19,399.36 50%	--	--	$19,399.36 50%
50%	**$19,399.36 50%**		**Sponsored Subtotal**	**$0.00 0%**	**$19,399.36 50%**	**--**	**--**	**$19,399.36 50%**
Non-Sponsored Accounts								
	$17,368.81 45%	10_00_000000_000005	10_00_000000_000005	$0.00 0%	$17,368.81 45%	--	--	$17,368.81 45%
	$2,030.60 5%	10_00_000000_000000	10_00_000000_000000	$0.00 0%	$2,030.60 5%	--	--	$2,030.60 5%

Reporting Period: 041826 (01-25-2026 through 04-18-2026)							
Commitment	**Payroll**	**Accounts**	**Description**	**Pre Review Cost Sharing**	**Pre Review**	**Certified Effort**	**Post Review Cost Sharing**	**Total**
	$19,399.41 50%		**Non-Sponsored Subtotal**	**$0.00 0%**	**$19,399.41 50%**	**--**	**--**	**$19,399.41 50%**
	$38,798.77 100%		**Grand Total**	**$0.00 0%**	**$38,798.77 100%**	**--**	**--**	**$38,798.77 100%**

Certifier Notes
N/A

Post Reviewer Notes
N/A

Institutional Summary	
Category	**Effort %**
Instruction	0%
Departmental Research	0%
University Research	0%
Department/School/University Administration	0%
Clinical Activities	0%
Drug Discovery Screening Research	0%
Other Institutional Activities	0%
Sub Total:	0%