Equipment and instrumentation, doctoral dissertations and student augmentation awards do not require effort tracking.

Does scope of work require effort?

- **NO**
  - Follow normal reporting procedures

- **YES**
  - Effort is committed
    - **NO**
      - Is Cost Share Involved?
        - **NO**
          - Voluntary Uncommitted Cost Share Exception
        - **YES**
          - Mandatory Cost Share
            - PAR required.
              - Set up separate index/fund for tracking expenditures
          - Voluntary Committed Cost Share
          - In-Kind Cost Share
            - Prepare pre-award commitment letter and post-award certification

  - Uncommited but required
    - Voluntary Uncommitted Cost Share Exception
      - No PAR.
        - If effort is required to perform, but not proposed or charged: RFD must do memo entry and e-mail a copy to CAO so amount can be included in base for F&A process

  - If some effort is charged to award, facility-donated additional effort is not required in base or effort report (No PAR) but may be included in space. No adjustment is made to financial system.