

Effort Reporting on Sponsored Programs

1. Overview

Effort Certification & Reporting is a standard bi-annual requirement by the University to confirm that salary charges made to sponsored programs are allowable, allocable, reasonable, and justifiable in relation to the actual work performed. All University employees involved in Federal, state, or local government sponsored programs, including pass-through agreements, must comply with Federal regulations regarding the committing, charging, and reporting of effort on those programs.

2. Purpose

The University receives funding from a variety of sponsors including Federal, state and local government as well as other non-governmental sources. In order to comply with Federal regulations, the University must have in place a process to ensure that salary charges made to sponsored programs are supported and justifiable in relation to the actual effort expended and that cost share commitments are met.

3. Who Must Comply

Department Personnel
Research Financial Services
Principal Investigators

4. Definitions

Certification Period: the 30-day calendar period during which Certifiers must complete Effort Certification & Reporting. The certification period generally commences 60 days after the end of the effort period.

Certifier: University employee who completes the Effort Certification using suitable means of verification.

Cost Share: the portion of project costs not paid by the sponsor.

Designee: an authorized alternate Certifier who assumes the responsibility of the Certifier. This person must have firsthand knowledge of the employee's activities to be able to appropriately certify on their behalf.

Effort: the percentage of time an employee devotes to sponsored and non-sponsored activities at the University. The portion of time spent towards an individual activity is expressed as a percentage of the individual's total effort (not to exceed 100% for all University activities).

Effort Certification: the attestation/approval by the Certifier that effort reported for each activity during the given effort reporting period reasonably reflects the actual work performed, using suitable means of verification. Effort Certification must account for total University effort expended during the given effort reporting period.

Effort Coordinator: University employee who supports Certifiers and associated staff by reviewing and ensuring the accuracy and completeness of all activity reflected on the effort reports.

Effort Period of Performance (EPOP): the six-month period of time (January – June and July – December) for which effort reports are generated.

Effort Reporting: the documentation and reporting of an individual's effort during a given effort reporting period designated by the University.

Effort Reporting System (ERS): the electronic system, ECRT, used to produce and certify all effort reports.

Total Effort: the sum of an individual's professional activities during the effort reporting period and must equal 100% effort for that period.

5. Procedures

Employees who devote effort to one or more federal, state or local government sponsored programs, including pass-through agreements, must complete all Effort Certification & Reporting requirements within the Certification Period. Each University employee with sponsored effort shall certify their own effort report unless they have previously selected a designee to certify on their behalf. The designee must have direct knowledge of the employee's effort to be able to appropriately certify the effort report. All certifications will be completed via the Effort Reporting System, ECRT, with the support of the Certifier's Effort Coordinator.

An effective effort reporting process is closely tied to an effective salary distribution process. As such, payroll should be allocated in a timely and accurate manner and regularly monitored by appropriate personnel to ensure that salary charges to sponsored programs are timely and accurate, thereby mitigating after-the-fact cost transfers. Salary cost-transfers are not allowed on closed effort periods.

PIs, Certifiers and Designees should notify Research Financial Services (RFS) of any planned or unplanned absences or leaves that will prevent them from completing their effort certification duties. If the PI, Certifier or Designee cannot notify RFS, then the Department Chair or personnel should notify RFS on their behalf. RFS will then work with the Department, School and/or College to identify a proxy and implement the changes in ECRT. RFS lacks direct knowledge of sponsored program activities and cannot certify effort.

Failure to Comply

Salary charges generally constitute the majority of sponsored expenditures and, as a result, effort reporting is an area of high exposure and risk. Failure to comply with federally mandated effort reporting requirements can result in financial penalties, expenditure disallowance, and harm to the University's reputation. In an effort to ensure that the University meets its reporting requirements (100% of all reports certified) within the certification period, RFS will send periodic reminders to certifiers who have yet to certify their reports. In instances of continued non-compliance with the procedure, RFS will provide the respective Deans a listing of employees that have open, or uncertified, effort reports.

Those reports that remain uncertified after the Certification Period will be subject to review by RFS. RFS will transfer uncertified sponsored effort to a discretionary project and the effort certification period for that employee will be closed. Once the salary is moved and the period is closed the PI will not be able to transfer the salary back to a sponsored program, only cost transfers to discretionary funds will be allowed.

6. Roles & Responsibilities

Effort Coordinators	<ul style="list-style-type: none">• Review effort certification for completeness and accuracy
Effort Certifiers	<ul style="list-style-type: none">• Confirm effort in the University's ERS (ECRT) is in compliance with applicable laws, regulations and University policies
Research Financial Services	<ul style="list-style-type: none">• Administer the University's Effort Reporting System (ECRT). This includes assigning the roles of Certifier and Coordinator within the system, as requested by the Department, School or College• Ensure University-wide compliance with the Effort Certification & Reporting Policy

7. Resources

Federal Regulations
Cost Transfers on Sponsored Programs

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