Effort Reporting Overview
Background on Effort Certification

2 CFR 200 (Uniform Guidance) requires that KU have internal controls in place to ensure time expended on sponsored projects is certified.

KU applies Uniform Guidance requirements to all sponsored projects, regardless of the funding source. Therefore, effort must be certified for all individuals who receive salary support from a sponsored project or who expend effort on a sponsored project (even if they do not receive salary support from the sponsor).

Effort certification is the primary 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 (cost sharing) has been performed as promised.
What is Effort?

Effort is the portion of time spent on a given professional activity and expressed as a percentage of the total 100% professional activity for which an individual is employed by KU.

Important points:

• The government recognizes that it is a “reasonable estimate.”
• Total effort must equal 100% per effort report.
• Effort is not based on a standard (e.g., 40-hour) work week, instead based on whatever was worked.
• “100% Effort” considers all professional activities related to the individual’s appointment (teaching, research, service). Effort is expressed as a percentage distribution of total effort, and each percentage must reasonably agree with actual effort devoted to each activity in relation to the employee’s total effort.
• Effort does not include outside activities (e.g., external consulting, additional pay) or voluntary uncommitted cost share (work done on project that was not committed to sponsor)
Effort Certification at KU

All individuals with effort committed to a sponsored project (both paid with sponsor funding and committed cost share) are required to have a completed effort report, per federal regulations and university policy.

KU is implementing ecrt® to ensure all certification can be completed electronically and that records of effort certification is available.

Our first Effort Certification period will begin **July 3, 2016** for the following two reporting periods:

- December 20, 2015-June 4, 2016 for Faculty and Staff
- January 3, 2016-June 4, 2016 for Graduate Students

**System Capabilities:**

- Log in with KU Online ID anywhere you have internet access
- Certification reports will look similar to previous forms, for ease of use
- Ecrt will indicate any report that needs the certifier’s review and approval
Changes in Effort Certification at KU

Who Certifies?

Effort reports must be certified by the employee that performed the work or the award/project PI for graduate students.

PIs are responsible for certify their own effort and the effort of graduate students on their projects, as well as ensuring the faculty and staff on their awards have certified during the certification period.

Faculty, Staff, and Graduate Students will all have twice annual certification periods of 60 calendar days.
Changes in Effort Certification at KU

What is Recertification?

After effort is certified, if an Retroactive Fund Adjustment (RFA) is processed that exceeds 5% change (and $100) per line, the changed effort will need to be recertification.

Certifiers will have 30 calendar days from the time the effort card is reopened by the Effort Coordinator to recertify effort.
Changes in Effort Certification at KU

What Happens if Certifiers Fail to Certify During the Certification/Recertification Period?

• Failure to certify in the 60 calendar-day effort certification period or recertify during the 30 day recertification period can result in
  -Pre-Award not submitting proposals for those who have not certified
  -Post Award not setting up awards (NCEs, continuations, etc.) for those who have not certified

• Emails will be sent to remind certifiers that they have outstanding effort tasks during the certification period

• SSC/Research Center Effort Coordinators and KU Office of Research will be monitoring certification and will reach out to those who are at risk of noncompliance
Effort Certification Responsibilities

Faculty, and Staff Members
- Understand federal requirements related to effort
- Certify effort statements to accurately reflect effort during the effort reporting period
- Review, initiate corrections if necessary, and electronically certify their individual effort certifications
- Communicate significant effort changes (over 5% and more than $100) to their effort coordinator(s)
- Recertify, if effort changes (over 5% and more than $100) are made after a statement has been certified
- On federal projects, obtain prior approval if disengaged from the project for more than three consecutive months, or effort is reduced more than 25% from the budgeted awarded plan

Additional PI Responsibilities
- Certify effort statements of graduate students to accurately reflect their effort during effort period
- Ensure other faculty and staff appointed to their sponsored projects certify within the (re)certification period(s)
Effort Certification Responsibilities

Effort Coordinators

• Understand federal requirements related to effort
• Monitor effort commitments, salary charges, and cost sharing on all applicable awards
• Follow up with faculty, staff, and payroll coordinators to make adjustments as necessary
• Communicate to the central sponsored programs office any changes that require sponsor notification and/or approval
• Review salary charges with faculty and staff, and post any salary distribution updates and/or corrections in a timely manner
• Check effort certifications for accuracy during the review period
• Monitor that effort certifications are completed within 60 calendar days after release to the certifier and recertifications are completed with 30 calendars after release to the certifier.
Effort Certification Responsibilities

**Effort Coordinators**

**Primary Effort Coordinator**
- Each HR department is assigned a single primary effort coordinator, this employee will receive the tasks for the HR department
- Leave notes in the effort reports within the HR department
- Update the certified effort to correctly reflect the effort expended during the reporting period

**Effort Coordinator**
- Assigned to specific HR departments
- Leave notes in the effort report within the HR department
- Update the certified effort to correctly reflect the effort expended during the reporting period
Effort Certification Responsibilities

Office of Research

• Answer questions from Effort Coordinators and Certifiers
• Develop and implement effort reporting policies and procedures.
• Develop educational programs for all employees involved in the effort certification process.
• Ensure that the effort system produces accurate effort statements in a timely manner.
• Monitor system to ensure compliance.
• Monitor the effort process for timely submission and report findings to departments.