FLORIDA INTERNATIONAL UNIVERSITY

Effort Reporting and Certification # 2330.020

INITIAL EFFECTIVE DATE:	LAST REVISION DATE:	RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT
February 11, 2004	May 24, 2023	Office of Research and Economic Development

POLICY STATEMENT

An after-the-fact certification of effort is required of all individuals performing services on a sponsored project when all or a portion of their salary or wages is/are charged as either a direct charge or as cost share to a sponsored project. Effort Reports must be a reasonable estimate of the individual's time and effort during the Period of Performance certified. The effort report must be completed by the individual whose effort is being reported, the Principal Investigator, or by a responsible person who has reasonable knowledge of the reportee's activities during the period.

SCOPE

EFFORT REPORTING FOR NON-EXEMPT EMPLOYEES AND OTHER EMPLOYEES WHO ENTER THEIR HOURS WORKED DIRECTLY INTO AN ORED-APPROVED TIME KEEPING SYSTEM

Non-exempt Employees and other employees who enter the time directly into a time keeping system must accurately enter the time they work on each sponsored project in the MyFIU Panthersoft system at https://my.fiu.edu/ or on another ORED-approved time keeping system. That time must be approved by the employee's supervisor, the Principal Investigator for the applicable project or other FIU employees as verification that the employee worked the number of hours stated on each sponsored project so long as the person who is providing the approval has firsthand knowledge of the work performed by the employee on the sponsored project. The hourly entries, with the approval described above, serve as the effort certification for the Employee.

EFFORT REPORTING FOR EXEMPT EMPLOYEES AND EMPLOYEES CERTIFYING THEIR TIME ON A PERCENTAGE OF EFFORT BASIS

After-the-fact certification of effort must be completed for each Period of Performance.

Prior to releasing the Effort Reports for certification, ORED will email the department Effort Coordinators for a pre-review of the effort reports. During the Pre-review Period which shall be set forth in the email from ORED and shall be a minimum of one week for the department pre-review, the department Effort Coordinators may submit payroll transfer requests in the source system PeopleSoft for corrections, add mandatory, voluntary, and/or salary cap cost sharing to the effort report, and add notes and/or documentation attachments to the effort report, as necessary.

After the Pre-review Period for the department Effort Coordinators, ORED will send a notification via email to Certifiers for all FIU Exempt Employees with effort committed on a sponsored project and/or salary from a sponsored project during the Period of Performance. The email notification contains a list of the employees whose effort must be certified by the recipient, as well as a link to the ecrt system for effort certification. The Certifier must review the effort report to ascertain if the percentages listed on the report accurately reflect the work that the individual performed during the reported Period of Performance. Any work that the individual performed on a sponsored project on a cost sharing basis must be included in the report, under the appropriate Project ID number. All work performed by an individual on sponsored projects must be reflected on the report, by Project ID number, for each sponsored project. In other words, each sponsored project activity must be reported separately. Non-sponsored work performed by the individual during the reported period; namely, administration, business development, instruction and unsponsored scholarly activity, clinical activity and other activity, must also be reflected in the report separate from the sponsored activity.

The Effort Report lists the compensation that the employee received from FIU for the reported Period of Performance, listed by Project/Activity ID. The Computed Effort amount is expressed as a percentage of effort for all of that individual's FIU-related work activities. The total of the certified effort percentages on the report must equal 100%.

Employees who certify 100% effort on sponsored activity may be contacted by ORED to ensure that the effort was properly allocated. For example, University administrative effort and time spent on proposal preparation may not be charged to a sponsored project. If ORED determines that a portion of the effort charged to a sponsored project should properly be allocated to University administrative effort, ORED will work with the individual certifying the effort to ensure that the effort is appropriately reallocated. If the individual certifying effort is a faculty member, ORED will work with the appropriate academic unit(s) (i.e., department, college or center) so that the FIU employee may be allocated a sufficient administrative assignment (generally 3-5% of total effort) to cover the effort that may not be charged to the sponsored project.

If the report accurately reflects the work that the FIU employee performed during the reported Period of Performance, then the Certifier must certify via the Effort Certification and Reporting Technology system (ecrt) that the report is accurate by selecting the "certify" button on the webpage indicating that the report is a "reasonable estimate" of the employee's effort, and then agreeing to the certification attestation by selecting "I Agree." The employee does not need to print or sign a hard copy of the report because the certification within the ecrt system meets the effort certification requirement. Historical information is maintained with ecrt for future reference.

If the report does NOT accurately reflect the work that the FIU employee performed, the Certifier can edit the report to redistribute effort and/or add new projects for proper effort distribution and certification. Once the report is updated to accurately reflect the effort for the reporting period, the Certifier can then certify his/her effort by selecting the "certify" button on the webpage indicating that the revised report is a "reasonable estimate" of the employee's effort and then agreeing to the certification attestation by selecting "I Agree." This electronic signature meets the effort certification requirement and no hard copy printout is necessary.

If effort was certified within 1% of the Computed Effort amount on all lines, the Effort Card will be auto-processed in the ecrt system and further action is not required from the employee. If the difference between the Computed Effort and certified effort amounts is greater than 1% on any line and/or if the Effort Card has a note, an effort processing task will be created for the primary Effort Coordinator to review and process the effort certification.

If the difference between the Computed Effort and certified effort amounts is 5% or greater on any sponsored project line, once the card is processed by the Effort Coordinator, a Payroll Transfer Notification will be created for the Effort Coordinator to process any additional tasks created as a result of the certified effort, such as processing payroll transfers in PeopleSoft to reduce the difference to an acceptable amount (i.e. less than 5%).

EFFORT CERTIFICATION TIMELINE & CLOSE-OUT PROCEDURES FOR EXEMPT EMPLOYEES AND EMPLOYEES CERTIFYING THEIR TIME ON A PERCENTAGE OF EFFORT BASIS

To ensure that each certification process is completed in a timely manner, all employee certifications must be submitted within 30 days of the initial notification for each reporting period, unless specifically approved by ORED. With this goal in mind, ORED has instituted the following timeline in order to ensure that the University accomplishes the goal of timely completion of Federally required Effort Reports.

TASK	Timeline*	Responsibility
1. Pre-review Period for department Effort Coordinators	Begins 3 weeks after Period of Performance end date and lasts for the period set forth in the email sent by ORED to the departmental Effort Coordinator, which shall be a minimum of one week for the department pre-review	Departmental Effort Coordinators
2. After Pre-review Period ends, ORED issues the Effort Reports to Certifiers	Day after Pre-review Period ends	ORED Budget & Cost Analysis Office
3. Deadline for Certifier to certify the Effort Report	30-days after reports are issued to Certifiers, unless specifically approved by ORED	Certifier
4. Reminders via email to nonresponding Certifiers and departmental Effort Coordinators	One reminder each week during the Certification Period and until the required certification is completed	Budget & Cost Analysis Office
5. Non-responding Certifier's name forwarded to Certifier's Dean and/or Center Director, if applicable, for assistance in obtaining Effort Report certification from the Certifier	Day after Certifier's deadline to certify the Effort Report	Budget & Cost Analysis Office
6. Non-responding Certifier's Dean and/or Center Director, if applicable, notified that ORED will impose sanctions against Certifier if Effort Report certification is not received within 5	One week after sending nonresponding Certifier's name to the Dean and/or Center Director per item #5 above	Budget & Cost Analysis Office

business days of the notice		
7. ORED imposes sanctions (described below) against delinquent Certifier and/or Department/Center	One week after Budget & Cost Analysis office sends notice to Dean/Center Director described in item #6 above	ORED
8. Once a semester is fully certified by all Certifiers, and if Effort Cards are re-opened for re-certification due to transactions such as payroll transfers that adjust the Computed Effort, the Certifier must re-certify the impacted Effort Cards	Re-opened Effort Cards must be re-certified by the Certifier within 30 days from being reopened to avoid sanctions (described below)	Certifier

<p align="center">* All dates expressed as calendar dates, unless otherwise stated.</p>

The PI is responsible for ensuring timely effort certification for all persons working on his/her sponsored projects. If the non-responding Certifier fails to provide the certification within one week after ORED's communication to the employee's Dean and/or Center Director, ORED may prohibit the person who is delinquent in the effort certification and the PI on the sponsored project from submitting any additional proposals for any sponsored project until all effort certifications are current for those persons. Additionally, the Project ID for the existing sponsored project on which the delinquent Certifier is working may be frozen and no further expenditures may be permitted on that Project ID until all effort certifications are current. Also, the facility and administration (F&A) charges applicable to the Project ID(s) at issue may be withheld by ORED or swept back by ORED from faculty and colleges/centers/departments. Additional sanctions may be imposed as deemed appropriate by the Vice President for Research.

Departmental personnel responsible for effort reporting certification shall be required to attend training sessions as deemed appropriate by ORED.

For additional information on effort certification procedures, see ORED web site at research.fiu.edu/effort.

REASON FOR POLICY

To comply with Federal regulations, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (the "Uniform Guidance" that require certification of employees' effort commitments, paid or unpaid, on sponsored projects and the employees' other University duties. Effort reporting captures the proportion of personnel time spent on each institutional activity expressed as a percentage of the total institutional activities of the employee.

Effort Reporting Federal Requirements

Effort reporting is a federal requirement; Principal Investigators are obligated to follow the federal requirements concerning effort reporting upon acceptance of a federal award. The individual certifying the effort must be able to verify that persons paid on sponsored projects performed the work corresponding to the payment made to the employee on the sponsored projects and must be in a position to provide verification of the effort certified.

Section 200.430 of the Uniform Guidance recognizes that: "teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards …, a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

While acknowledging the above, the Uniform Guidance requires an after-the-fact certification of effort of all individuals when all or a portion of their salaries is charged to a sponsored project. Effort expended on an activity must be reported, whether that activity is funded by an outside source. For example, if an employee expends effort on a sponsored project but does not charge the project for all (or any) of his/her salary for that effort and that effort is mandatory or committed cost sharing; the entire effort must be allocated to the project. The administrative effort of employees in academic departments engaged in sponsored projects must be reported to support the University's research F&A calculation.

The Effort Report must account for all effort for which the University compensates the individual. This includes all effort expended on sponsored projects, administration, business development, instruction and unsponsored scholarly activity, clinical activity, and other activity. It does not include effort for which the employee receives compensation directly from another entity (e.g., outside consulting work).

FIU personnel whose work activities include preparation and submission of grant proposals (other than projects that expressly contemplate such activities), teaching, serving on committees, attending departmental meetings, advising students, or any other activity not directly related to a sponsored project, have institutional effort associated with those non-sponsored project activities and therefore cannot report 100% effort on sponsored projects.

Most Federally funded research programs should have some level of committed faculty effort, paid or unpaid by the Federal Government. Some types of research programs, such as programs for equipment and instrumentation, doctoral dissertations, and student augmentation, may not require committed faculty effort.

The entries on an employee's Effort Report are expressed as a percentage of the employee's total University activities for the period reported without regard for the actual total hours worked by the employee during that period. These percentages must total 100%-neither more nor less and must take into consideration work performed outside of the "9 to 5" work schedule, work performed during the employee's "off-hours," and work performed off-campus. Thus, even when the number of hours of effort the individual expends during the period reported substantially exceeds the "normal" workweek of 35 or 40 hours, the total effort expended by the employee must account for all the work performed by the employee and cannot exceed 100%. For example, if the employee worked 40 hours in one week on a sponsored project and 20 hours in the same week on an unrelated University project, then the employee's Effort Report should show 67% effort devoted to the sponsored project (40 hours divided by 60 total-effort hours) and 33% on the unrelated University project -- regardless of the fact that the employee's normal work week might be 40 hours.

Positions paid hourly and subject to paid overtime: 100% effort consists of total hours worked, including overtime. For example, if a lab technician works 40 hours a week on a sponsored project and 10 hours a week on other University work, the sponsored project receives 80% effort and the other items receive 20% -- regardless of the actual total hours worked by the employee.

DEFINITIONS	
TERM	**DEFINITIONS**
Certification Period	"Certification Period" is the period during which effort certifications must be completed.
Certifier	"Certifier" is the employee responsible for submitting the effort certification.
Computed Effort	"Computed Effort" is payroll plus cost share. Payroll consists of actual qualifying salaries paid to the employee during the Period of Performance. PeopleSoft is the source system for payroll amounts.
ecrt	"ecrt" is the Effort Certification and Reporting Technology system, the web-based program used by FIU to facilitate the effort reporting and certification process.

Effort Card/Effort Report/Effort Statement	"Effort Card/Effort Report/Effort Statement" is the form generated in the ecrt system that is used to certify to the sponsor that employees' effort commitments have been met and that the salaries charged to sponsored projects are reasonable in relation to the effort performed.
Effort Coordinator"	"Effort Coordinator" is the individual who administers effort reporting in each college/center/department. Departmental effort coordinators are responsible and accountable to the University for proper administration of effort reporting and certification. Each department must have one primary Effort Coordinator. The primary Effort Coordinator will receive any tasks and notifications associated to their assigned department.
Exempt Employee	"Exempt Employee" is defined by the FIU Division of Human Resources as an employee who because of the duties assigned and salary qualifies as being exempt from the overtime provisions of the Fair Labor Standards Act. Exempt employees do not receive overtime pay for work performed in excess of the 40 hour work week.
Non-exempt Employee	"Non-exempt Employee" is defined by the FIU Division of Human Resources as an employee who, because of his/her job duties and salary is subject to the overtime provisions of the Fair Labor Standards Act. Non-exempt employees will be paid at one and one-half times the hourly rate or will be granted compensatory time for work performed in excess of 40 hours during the work week.
Period of Performance	"Period of Performance" is the period during which effort listed on the effort report was performed. The Period of Performance dates are determined using the University faculty calendar for the spring, summer, and fall semesters.
PI	"PI" is the Principal Investigator. The PI is ultimately responsible and accountable to the University and to the sponsor for proper administrative/financial oversight of the award and compliance with University policies, Federal regulations, and sponsor terms and conditions. The PI is also responsible for ensuring that all persons working on his/her sponsored project timely certify their effort.
Pre-review Period	"Pre-review Period" is the period during which Effort Coordinators must review and prepare Effort Reports prior to the Certification Period.

Payroll Transfer Notification	"Payroll Transfer Notification" is an Effort Coordinator task item that is triggered when an Effort Card is certified and processed with a difference of 5% or more between Computed Effort and certified effort. It indicates that payroll transfer may be necessary as a result of the effort certification and provides a checklist for the Effort Coordinator.
ORED	"ORED" is the FIU Office of Research and Economic Development.

ROLES AND RESPONSIBILITIES

RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT
Office of Research and Economic Development
Florida International University

RESPONSIBLE ADMINISTRATIVE OVERSIGHT
Budget & Cost Analysis
Florida International University
11200 S.W. Eighth Street – MARC 430
Miami, Florida 33199
Telephone: (305) 348-2494

RELATED RESOURCES

2 CFR §200.430 – Compensation – personal services, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

CONTACTS

Office of Research & Economic Development
Budget & Cost Analysis
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Miami, Florida 33199
Telephone: (305) 348-2494

HISTORY

Initial Effective Date: February 11, 2004; Office of Sponsored Research Administration Faculty/Staff Guide for the Administration of Externally Funded Projects, INTERIM VERSION
Review Dates (*review performed, no updates*): January 17, 2024

INITIAL EFFECTIVE DATE:	LAST REVISION DATE:	RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT
February 11, 2004	March 29, 2021	Office of Research and Economic Development

PROCEDURE STATEMENT

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4. Reminders via email to nonresponding Certifiers and departmental Effort Coordinators	One reminder each week during the Certification Period and until the required certification is completed	Budget & Cost Analysis Office

5. Non-responding Certifier's name forwarded to Certifier's Dean and/or Center Director, if applicable, for assistance in obtaining Effort Report certification from the Certifier	Day after Certifier's deadline to certify the Effort Report	Budget & Cost Analysis Office
6. Non-responding Certifier's Dean and/or Center Director, if applicable, notified that ORED will impose sanctions against Certifier if Effort Report certification is not received within 5 business days of the notice	One week after sending nonresponding Certifier's name to the Dean and/or Center Director per item #5 above	Budget & Cost Analysis Office
7. ORED imposes sanctions (described below) against delinquent Certifier and/or Department/Center	One week after Budget & Cost Analysis office sends notice to Dean/Center Director described in item #6 above	ORED
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