(Effective: Fall/2018 Effort Certification)

**General Overview**

As a recipient of federal funding, UMBC is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) as well as other federal requirements for certifying effort expended on sponsored awards. All individuals who receive federal sponsored funding are required to comply with the sponsoring agency regulations regarding the proposing, charging, and reporting of effort on sponsored awards.

This document sets forth guidance and procedures on certification of effort expended on sponsored projects awarded to and administered by UMBC. This document applies to all individuals whose salaries are charged to sponsored projects (including committed cost share), and those who certify the effort of other individuals. The purpose of this guidance is to ensure that effort certifications completed are accurate, timely, and in compliance with sponsor requirements.

**Definitions**

**Effort -** Effort is the time spent on any activity by an individual, expressed as a percentage of the individual’s total effort. It includes the time spent working on a sponsored project in which salary is directly charged. Total effort refers to all professional activity (instruction, research, administration, etc.) for which an individual is compensated by the University.

**Effort Reporting-** Effort Reporting is the process by which the University determines and documents the effort expended on sponsored projects during each reporting period. The effort report is broken down by the proportion of effort devoted to sponsored and other non-sponsored activity.

**Effort Certification -** Effort Certification is the affirmation by the individual completing each effort report certification that the percentages of effort are accurate.

**Completion and Certification of Effort Reports**

The [Uniform Guidance Subpart E §200.430](http://www.ecfr.gov/cgi-bin/text-idx?SID=4180c894dab6d225358eaa0cc01f37b6&node=se2.1.200_1400&rgn=div8) contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The University’s practice is to utilize an after-the-fact effort reporting system to certify that salaries charged to sponsored awards, including committed cost share, are reasonable and consistent with the work performed.

Effort reports are generated from Peoplesoft - Effort Reporting (system of record) for all professorial, professional, clerical and technical staff, the reports will be prepared each academic term, but not less frequently than every six months on the following schedule:

* ***March 31 – Fall Pay Period 1 - 14***
* ***September 30 – Spring Pay Period 15 - 26***

The effort reports contain data indicating the percentages of the individual’s salary that were allocated to sponsored projects and other activity.

Certifiers are expected to review the payroll distribution percentages on the effort report and determine whether those percentages reasonably correspond to the percentages of the individual’s actual effort on each project or activity.

The completed effort report must reflect all activities for which compensation is paid by UMBC. The total work effort expended cannot be more or less than 100%.

**Who certifies Effort Reports?**

The P.I. is required to certify the effort reports of all individuals working or expending effort on their sponsored projects.

The Department Administrator/Business Manager generally will not have after-the-fact knowledge of an employee’s total Effort and therefore is not authorized to certify the effort of staff.

In the event of extraordinary circumstances where a Principal Investigator is unavailable to certify their effort report, the Department Chair will determine appropriate authorization to achieve proper certification.

**Roles and Responsibilities**

Effort reporting is a federal compliance requirement. There are many individuals involved in this process and each one has a role in ensuring that certifications are accurate and completed on time.

**Principal Investigators**

* Responsible for understanding their own as well as their staff members’ (non-faculty personnel) levels of effort committed, charged, and reported on all applicable awards
* Review, initiate corrections if necessary, and electronically certify all Effort
* Communicate significant effort changes to the department business manager
* Review salary charges on awards on a routine basis with business manager and identify any effort-related changes and communicate with business manager to post corrections if needed (See UMBC Policy on Cost Transfers # VIII.7.00.01, ) <https://research.umbc.edu/policies-and-procedures/>
* Recertify if effort changes are made after a statement has been certified

**Department- Business Managers**

* Monitor effort commitments, salary charges, and cost sharing on all applicable awards
* Communicate to OSP any changes that require sponsor notification and/or approval
* Review salary charges with PI and post any salary distribution updates and/or corrections in a timely manner (See UMBC Policy on Cost Transfers # VIII.7.00.01,) <https://research.umbc.edu/policies-and-procedures/>
* Check effort certifications for accuracy during the review period
* Monitor that effort certifications are completed within the certification period

**Central Office - Cost Accounting and Analysis**

* Notify the campus community regarding the availability of effort reports for certification and deadlines
* Monitor the effort reporting process
* Assist and support PI’s and Business Managers through the effort reporting process
* Administer requests received from department for alternate authorization to certify effort
* Provide effort reporting training, guidance on requirements, and oversee University-wide compliance

**Procedures**

**Where to Start?**

**Preparing for Effort Certification begins at the time of the award.**

* DBE’s should be processed with the correct distribution at the beginning of the award.
* Monitor sponsored award spending throughout the certification period
* Communicate with P.I. for changes and or discrepancies and resolve

***Tools and Supporting Documentation to use to assist with certification:***

* **Award documents with approved budgets**
* **Payroll Reports**
* [**Effort Report Reference Guide**](https://umbc.app.box.com/file/610179171630) **for step by step instructions**