



Effort Certification Guidelines

As a recipient of federal funding, Fairmont State University is required to comply with the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) for certifying effort expended on sponsored awards. Fairmont State University requires all individuals who receive federal sponsored funding to comply with University policies and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards.

Reason for Policy

The Uniform Guidance Subpart E §200.430 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, or cost shared to sponsored awards, are reasonable and consistent with the work performed. Actual effort expended on each project should be certified by the principal investigator, who should have first-hand knowledge of the employee’s compensated activities, at the end of specified reporting periods. The effort certification should be a reasonable estimate of how time was expended. Section 200.430(C.x.) states, “It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education] a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.”

Effort Defined

Effort is defined as the amount of time spent on a specific project in relation to other work done for Fairmont State University. This work may include, but is not limited to, research, teaching, and administration services. Effort is expressed as a percentage of time that always equals 100%. An individual’s effort may be broken down into various accounts and jobs.

Effort Reporting

Fairmont State employees spending effort on federally funded sponsored programs, for which they are compensated, are required to report activities on a quarterly basis and document it on an effort certification report form.

Mandatory and voluntarily committed cost sharing included on the proposal budget page or budget justification are also documented.

The effort reporting reflects an after-the-fact-reporting for effort both paid and cost shared.

Procedure

The Principal Investigator of a federally sponsored program/project is responsible for distributing quarterly report forms to all employees who worked on their federally funded sponsored account(s) and collecting the completed forms. The Principal Investigator is responsible for reviewing and certifying each completed report. The original, signed report(s) must be submitted to the Office of Grants and Sponsored Programs within fifteen (15) business days following the last date of each quarterly reporting period.

- The PI should review the accuracy of the effort for that given time period.
- The PI is only certifying the work that was done on the account for which they are responsible.
- All accounts are to be listed because effort is 100% of work completed for Fairmont State University.
- Total effort cannot exceed 100%.
- There should never be negative effort on the report.
- **The percentage of effort for the sponsored program account(s) should be reflective of the approved proposal submitted to the sponsor or award documents received from the sponsor.**

Non-Compliance

If signed reports are not received within fifteen (15) business days, a follow up e-mail will be sent to the PI and his/her immediate supervisor/department head.

If reports are still not received after thirty (30) business days, an e-mail will be sent to the appropriate next-level supervisor as notification of the overdue reports.

At any time, the University may undergo an audit to determine whether the effort certifications are accurate and complete. Severe penalties, cost disallowance, and reduced or terminated funding could result from inaccurate, incomplete, or untimely effort certifications. As a result, the institution must have zero tolerance for any employees who fail to comply.