Time and Effort Reporting

CIRCULAR A-21 Section J.10
http://www.whitehouse.gov/omb/circulars_a021_2004/#j

The bullets below are from a NCURA presentation:

- Effort certification (or effort reporting) is the means of assuring sponsors that:
  - Salary charges are justified (or “Sponsors got what they paid for”)
  - Researchers devoted the effort that was promised in the proposal and agreed upon at the time of the award (or “sponsors paid for what they got”)
- Effort Reports verify that labor charges are appropriate based on the amount of work performed.
- Effort Reports verify that effort commitments and cost sharing is performed as promised.

LSUHSC Time and Effort Certification forms are generated directly from the Human Resource System. These Time and Effort forms are just a starting point (best estimate) on a person’s effort over a time period. It is up to the PI and the employee to review and determine their actual effort over the time period in question.

Since the Time and Effort Certification forms are generated directly from the HR system, one should not certify these forms based on any Payroll distribution/report, but based on the actual effort of the employee.

An employee should review his/her Time and Effort Certification form to confirm that his/her efforts were properly charged to the different awards/chart strings.

If the effort distribution is incorrect, the Time and Effort Certification form should be revised and then certified. If the effort percentage change is greater than 5%, then a retro will have to be routed to correct the person’s payroll distribution.

Efforts certified have to equal 100%.

Time and Effort forms are due back in Sponsored Projects within 45 days of issuance.

Concerns

- Certifying 0% on an award.

It is hard to justify when a PI of an award certifies 0% on his/her award. Even when a PI does not request salary support on his/her award, he/she would expend some effort on the award. The person can not have 0% effort on a project in which he/she is the PI.

- Certifying 100% effort on a single award

If an employee certifies that he/she expends 100% of his/her effort on a single award, the person is stating that he/she does not do anything else at the University. If this person manages other employees, attend meetings, does payroll, writes new grant proposals, etc. then he/she should not certify 100% of his/her effort was expended on that single award.
Commitment of Efforts on proposal

If proposals are pulled for a PI in which grants were awarded, the percentage of effort commitment over the same time period should not exceed 100%. We want to be sure that we fulfill the commitment that we offer in a grant proposal.

The PI is still obligated to fulfill his effort commitment even if she/he does not request all or any salary support.

Example: Professor Jones proposes 30% of her effort for 12 months and requests 10% salary support:

- Professor Jones has committed 30% of her effort for that 12-month period

If a person certifies Professor Jones’ effort based on either the generated Time & Effort Certification form or a payroll distribution report then the certified Time and Effort Certification form may be incorrect. The payroll system will show only 10% of Professor Jones’ effort on the award.

The Time and Effort Certification form should be revised to show that Professor Jones expended 30% of her effort on that award. 10% salary on the award, 20% salary/effort charged onto a cost sharing chart string for that award.

Who Certifies?

From the NCURA presentation:

- Certifications is required for individuals who have paid or committed effort on sponsored projects
- Effort must be certified by a person who has “suitable means of verifying” that the work was performed
  - Faculty, academic staff, and all PIs certify their own effort
  - PIs certify for graduate students, postdocs, and non-PI classified staffs who work on their project.

If a department chairman or business manager signs off on another person’s Time and Effort Certification form, please have answers ready for the following questions to provide the auditors:

- How is the department chairman or business manager able to verify the employee’s effort better than the PI or the employee?
- How did you determine that an employee’s efforts over several awards are correct? The Time and Effort Certification forms should not be certified based a payroll distribution report that was generated.

If asked by an auditor, employees should be able to provide an auditor with their percentage(s) of effort worked on grant(s).