



**Research &
Economic Development**

Effort Reporting 101

Monthly Research Administration Meeting

June 2022

A decorative gold brushstroke that curves upwards and then downwards, positioned below the text.

Effort Reporting:

What is Effort?

Why Certify Effort?

Who must complete an effort report?

Committed Effort

What is Effort?

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

Important points:

- Total effort must equal 100% per effort card.
- “100% Effort” considers all professional activities related to the individual’s FIU appointment (teaching, research, service); institutional base salary.
- Effort does not include outside activities (e.g., external consulting, stipend, bonus).
- The government recognizes that it is a “reasonable approximation of the activity actually performed.”

Effort Reporting

What is Effort?, continued

Effort calculations are not based on standard 40-hour workweeks, or another University approved standard workweek.

Effort is expressed as a percentage of the total amount worked by the individual.

Example: If the employee worked 40 hours on a sponsored project and 20 hours on an unrelated University activity, effort would be calculated as shown here:

67% effort devoted to the sponsored project

$$40 \text{ hours} / 60 \text{ total-effort hours} = 67\%$$

33% effort devoted to the unrelated University activity

$$20 \text{ hours} / 60 \text{ total-effort hours} = 33\%$$

Effort Reporting

The Effort Report must account for all effort for which the employee is compensated by the University

- Sponsored Activities (All effort expended on sponsored projects and cost shared)
- Institutional Activities
- Department Administration
- Instruction and unsponsored scholarly activity
- Academic setting for faculty (Teaching, research, service, advising)
- Clinical activity

Effort Reporting

What is Excluded from effort calculations?

- Extra State Compensation/Overload
 - Outside consulting work
 - Educational Incentives (stipend)
 - Recognition Awards
 - Bonus
 - Lump Sum
 - Additional Compensation
- ❖ **Effort Certification does not include effort for which the employee receives compensation directly from another entity (e.g., outside consulting work) or incidental work for which supplemental compensation (i.e., extra state/overload compensation) is paid**

Effort Reporting

What is a Reasonable Estimate?

Sponsors recognize that the activities that constitute effort are often difficult to separate. Effort certification must often rely on a reasonable estimate of effort, and when estimating, a degree of tolerance is appropriate.

Examples:

- It may be reasonable for a faculty member who committed 40% effort on an awarded grant and expended 42% effort on the grant, to certify an effort report stating 42% for that grant. A difference of 5% or more between computed effort (payroll + cost share) and certified effort indicates the need for cost transfer to reduce the difference to less than 5%.
- It may not be reasonable for a faculty member who teaches two classes to certify that they worked 95% on sponsored research during the same reporting period. 100%, or nearly 100% research effort, is not realistically possible for individuals with significant non-research obligations to the institution (e.g., teaching, clinical, and service).

Why Certify Effort?

Effort certification is the primary means of verifying that effort supported (paid) by the project and effort expended in support of a project but not paid by the project (cost sharing) has been performed as promised.

All individuals working on sponsored projects are required to certify their effort according to federal regulations and University Policy.

- Federal circular 2 CFR § 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- Compensation must be reasonable to the extent that it is consistent with that paid for similar work in other activities and reasonable for services rendered.
- The system for establishing the estimates produces reasonable approximations of the activity performed.
- After-the-fact certification of effort is necessary for compliant effort reporting.

Why Certify Effort?, continued

- Sponsored awards are made to Florida International University, with the Principal Investigator serving as the “steward” of the research project and accompanying funds received from the sponsor.
- The University is legally responsible to the sponsor, but the PI is held accountable for the proper fiscal management and conduct of the project.
- PI responsibilities include:
 - Scientific performance of the work related to the project
 - Management of the project within funding limitations
 - Notifying the sponsor when significant conditions related to the project change
- ❖ **Responsibility for the day-to-day management of project finances may be delegated to administrative or other staff, but accountability for compliance with FIU policy and sponsor requirements ultimately rests with the PI.**

Who must complete an effort report?

- University policy requires faculty to certify for themselves and their project staff.
 - The employee that performed the work, or the responsible PI (for staff, students).
 - If the assigned certifier is unable to certify, another employee, such as the principal investigator, Co-PI, supervisor, or other responsible official with first-hand knowledge of the employee's effort, or an individual who used suitable means of verifying that the work was performed, may be assigned as proxy for effort certification.
 - What are suitable means of verification?
 - The individual should have some documentation of how the certified time was spent. Documentation could be in the form of an email, calendar, project reports, etc.
 - The proxy certifier must be approved and set up by ORED.
- ❖ **All individuals with effort on a sponsored project, cost share or direct charge, are required to have an after-the-fact effort certification, per federal regulations.**

Committed Effort

- Committed effort is the amount of effort promised by the institution in the proposal or the amended effort included in the award documentation.
- The total distribution of effort dedicated to all institutional activities for an individual must not be greater than 100%, including cost sharing commitments.
- 100% research effort, or nearly 100%, is not realistically possible for individuals with significant non-research obligations to the institution (e.g., teaching, clinical, and service).
- If key personnel intend to reduce their effort on a sponsored program by more than 25%, the sponsor must be notified and provide approval.
- If the receipt of an award increases an investigator's committed effort to greater than 100%, the investigator must request revision of the level of effort by communication with the sponsor, reduce effort on other activities, or refuse the award.

Committed Effort, continued

- Committed effort is tracked in the FIU effort reporting system.
- When an award is set up by the post-award grants manager, they also input corresponding effort commitments into ecrt.
- Committed effort should be tracked carefully for all researchers.
- Over-commitment is a very real possibility and must be avoided.
- When reviewing an effort statement during the pre-review or certification period, you can see the prorated commitment percentage on the effort card. You may also review the commitment listing report.

Cost Sharing and Salary Caps

Cost Sharing Definition: A commitment of FIU resources or funding that supplements externally sponsored projects.

- Salary cost sharing occurs when effort on a sponsored project exceeds the payroll charged to a particular project.
Examples:
 - Effort committed but no salary outlined in the proposal;
 - NIH Salary Cap
 - These costs are not reimbursed by the sponsor (will not be charged to the sponsored project) and therefore must be supported by FIU funds
- ❖ **Committed cost shared effort must be included in the effort report**

3 Types of Cost Sharing

- **Mandatory/Committed**: cost sharing that is required by the sponsor, documented in the proposal and agreed to in the sponsor's awarding documents
- **Voluntary/Committed**: cost sharing that the sponsor did not require but the proposal included, and subsequently became a condition of the award
- **Voluntary/Uncommitted**: cost sharing that the University expended on the project but was not required by the sponsor nor was it included in the proposal document. This type of cost sharing occurs when effort on a project exceeds pay from that project.
- ❖ **Mandatory-Committed and Voluntary-Committed Cost Sharing must be tracked and reported to the agency**

Payroll Transfers and Effort Certification

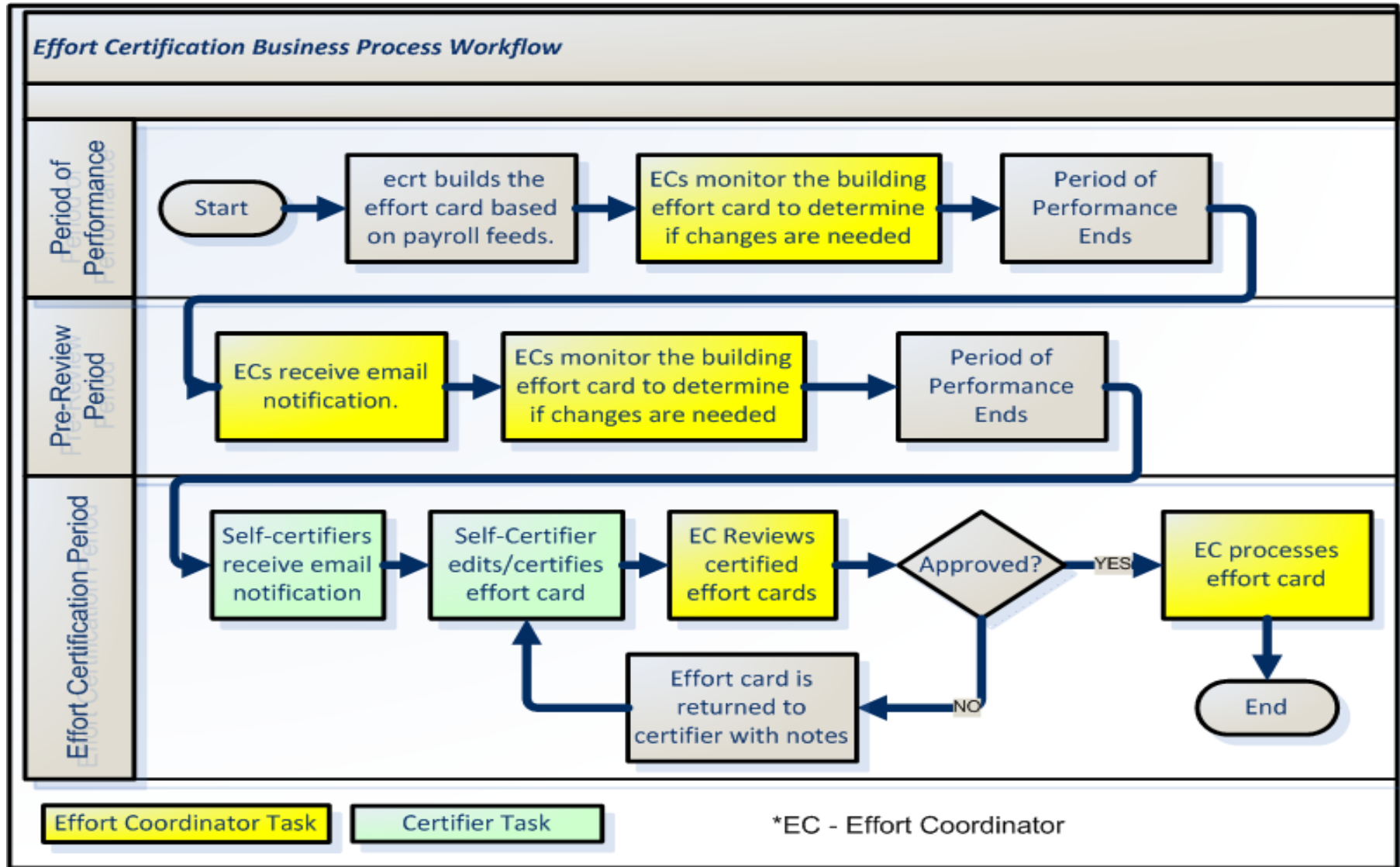
- The differences between certified effort % and % of salary charged may require a resulting cost transfer.
- It is important that the salary charged to a sponsored project not exceed the effort spent on the project. If the salary charged is greater than the effort expended, a payroll cost transfer should be done to remove salary charged to the sponsored project.
- If a payroll cost transfer is performed after effort certification, the corresponding effort report may need to be recertified.
- Payroll plus Cost Share equals Effort. Making a change in ecrt moves the effort, not the money. Payroll transfers will move the money to match the effort.

What is ecrt?

Ecrt is a Web Based Effort Certification System that:

- Facilitates Compliance
- Increases Productivity
- Allows for Proactive Monitoring
 - Monitor payroll loads
 - Identify salary corrections needed throughout the Period of Performance
- Has built in routing for certification (Certifier) and certification processing (Departmental Primary Effort Coordinator)
- Automatic Notifications (emails)
 - Certification period notifications
 - Certification reminders
- Management reporting tools are available

Effort Reporting



Pre-review and Certification Periods

- The pre-review period begins at least 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 and will allow primary and secondary effort coordinators the chance to review the payroll/certification data and make any necessary adjustments.
- The certification period begins the day after the Pre-review Period ends and will last for 30 days. During the certification period, certifiers and effort coordinators must work together. Certifiers submit the effort certifications, but primary effort coordinators may also need to process the effort certifications and/or process payroll transfers in PantherSoft as a result of certified effort.

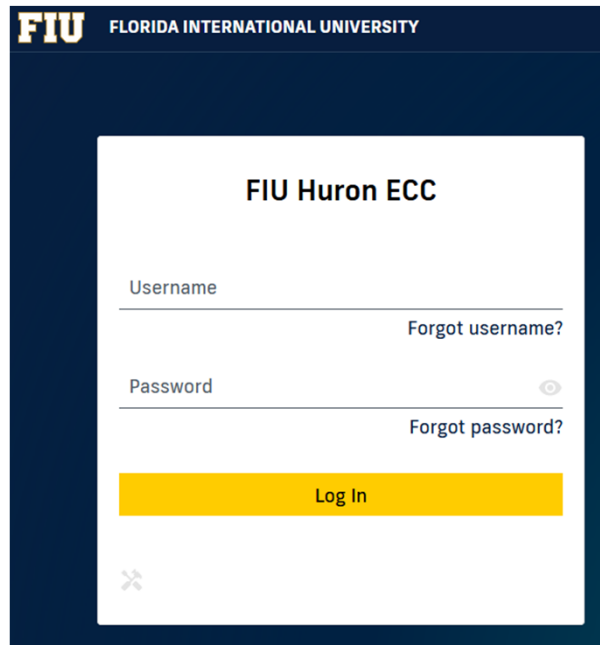
Effort Reporting

Roles in the ecrt System

Role	Responsibility
ORED – Central Office	<ul style="list-style-type: none">• Initiates the effort reporting process• Monitors the effort reporting process• Loads payroll and other data files• Serves as the help desk
Department Effort Coordinators	<ul style="list-style-type: none">• Facilitate the effort reporting process in their department• Understanding the payroll, budgeting, and grants management for their organizational unit• Proactively monitor effort cards during the Period of Performance• Pre-Review effort cards during the pre-review period• Process effort cards after certification• Process in PantherSoft payroll transfers that are needed as a result of the effort certification process
Certifiers	<ul style="list-style-type: none">• Review and certify their own personal effort card• Review and certify the effort cards of individuals who worked on projects for which they are the PI (those who are not certifiers themselves)• Confirming with their department's Primary Effort Coordinator any necessary payroll transfers/adjustments• Keeping any necessary records to backup/justify their effort certifications

How to access the Ecrt System

- Ecrt can be accessed at the following navigation: <http://research.fiu.edu/effort>
 - Click the “Log into ecrt” button below to access ecrt.
 - Log in to the ecrt system with your single sign-on credentials (FIU Account Panther ID and the corresponding password)



FIU FLORIDA INTERNATIONAL UNIVERSITY

FIU Huron ECC

Username [Forgot username?](#)

Password [Forgot password?](#)

Log In



Welcome to ecrt

At Florida International University, the ecrt (Effort Certification and Reporting Technology) system is the tool used by certifiers and administrators to facilitate FIU's effort reporting and certification process.

The ecrt system is designed to help you comply with the provisions of FIU's effort reporting policies, Federal regulations, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, NIH Salary Limitation on Grants, and other relevant agency policies that govern the need to provide certification of an individual's effort pursuant to his/her sponsored and non-sponsored programs. Certifiers are required to complete and submit an Effort Certification Statement by the respective deadline after each semester.

For more information about Effort Reporting at FIU, go to the FIU Research Effort Reporting webpage: <http://research.fiu.edu/effort>.

Click continue to log in and get started. You will be certified before you know it!

Continue

Helpful Reports

- **Payroll Report** - payroll report for a specific individual or Organizational Department and date range.
- **Certification Status Report** - allows a user to search for the status of a certification statement. The report provides the status for the specified individual, project/activity ID, or department.
- **Commitment Listing Report** - allows a user to view the details of a Commitment.
- **Cost Share Report** - lists all cost share entries that are in the system. This report is also used to maintain cost share entries.
- **External Audit Report/Effort Audit Report** - produces a PDF of all effort statements for the parameters entered.
- **SPES (Sponsored Project Employee Summary) Report** - lists all the employees that had salary charged to a specific project.

Effort Reporting

Key Points

- Effort reports calculate and pre-populate percentages using payroll distributions as a starting point
- Payroll plus Cost Share equals Effort.
- The payroll distributions should be monitored on an ongoing basis and revised based on actual expended effort, when necessary
- Employees are assigned to Organizational Departments according to their primary appointment
- Individuals with effort on an award in another department will appear on that department's non-departmental list
- Incorrect payroll and project data must be corrected in the source system (PantherSoft) for it to be corrected in ecrt
- If you see incorrect data, such as Effort Coordinators, PIs, Departments, etc., please send an email to ecrt@fiu.edu