

Policy Number/Title:	2.4.03 Effort Certification
Effective Since:	04/01/2023
Last Revision Approved:	04/01/2023
Responsible Office:	Grants and Sponsored Research Development; Academic Affairs

1. Scope:

Faculty, staff, and students with effort, paid, and/or cost shared on externally funded grants

2. Definitions:

Effort - the amount of time activities take on grants for personnel including principal investigator (PI), co-principal investigators, key personnel, faculty, staff, and students

3. Policy:

This policy explains the University's standard for effort certification on externally funded grants, also referred to as sponsored programs or projects. It applies to all individuals who devote effort to a sponsored project as well as those individuals responsible for certifying the effort of individuals working on a sponsored project.

The intent of this policy is to ensure University practices are compliant with the federal regulations found in Uniform Guidance 2 CFR 200.430. All University employees devoting a portion or all of their effort on sponsored projects are required to certify the percentage of such effort that was expended on the project. This certification will be after-the-fact documentation as follows:

- **Exempt Employees and Graduate Assistants:** The University will implement an after-the-fact confirmation system certifying that labor allocations between sponsored agreements, other direct programs not part of the grant, and institutional support activities are both accurately reported and certified by the employee or the employee's supervisor. Effort Reports will be generated quarterly through the Effort Certification module in Banner. Employees will certify their effort in the Employee Dashboard/Effort Certification module in Banner Self-Service.
- **Non-Exempt Employees:** Payroll timesheets completed by non-exempt employees who



have wages posted to grant accounts will be used as after-the-fact documentation to substantiate their effort. These timesheets are completed for each semi-monthly pay period.

- Supplemental or Incidental pay: Services performed outside of the employee's normal work schedule will not require effort certification if the payment is separately identified and documented in the Banner system.

4. Procedures:

The following offices are responsible for the administration of the effort certification process:

- Grants and Sponsored Research Development (GSRD): GSRD processes effort reports, ensures they are certified in a timely manner, and maintains records in Banner. Effort certification reports are generated quarterly. Effort Reports are certified by the employee, the employee's supervisor, or other individuals designated with signature authority on the grant who have direct knowledge of the employee's effort.
- Payroll Office: Employees or the employee's immediate supervisor enter hours worked on grants into Banner. This documentation indicates the Fund and Organization Codes charged for the hours and is verifiable by the employee and supervisor. The timesheet is used by the Payroll Office to generate payroll for non-exempt employees on a semi-monthly basis.
- Human Resources: The Electronic Personnel Action Form (ePAF) is submitted by the hiring department and serves as documentation of incidental and supplemental payments. An ePAF completed solely for incidental or supplemental pay cannot include any other pay allocations. HR enters the payment information into the Banner system according to the information provided on the ePAF.
- Departmental Grant Administrators and Principal Investigators: These individuals are responsible for ensuring that all payroll charges reflected on their grant accounts are reasonable and accurate.

Internal Control Procedures

Internal controls within the effort certification process are enforced by separation of duties and existing controls within the finance system for initiation and generation of the payroll. All project accounts are separately recorded in the University finance system, providing an effective means of tracking actual expenditures to source documents.



Guidelines for effort certification are available at the Grants Office website at <https://www.winthrop.edu/grants/award-management.aspx>

5. Resources:

“Effort Certification Report Instructions” is located on the GSRD website at <https://www.winthrop.edu/grants/tutorials.aspx>

6. History of Revisions:

04/01/2023	Minor Revisions
04/20/2021	Minor Revisions
06/01/2020	Policy first established

7. Approvals:

Responsible Officer Signature/Date:

Vice President/Senior Administrator Signature/Date:

President Signature/Date: