Effort Reporting Directives & Procedures

1. Definitions .................................................................................................................................................. 3
   1.1. Cost sharing........................................................................................................................................ 3
   1.2. Effort.................................................................................................................................................. 3
   1.3. Institutional Base Salary .................................................................................................................... 4
   1.4. Senior/Key Personnel ......................................................................................................................... 4
2. Proposing effort ..................................................................................................................................................... 4
   2.1. Required effort contributions from the Principal Investigator ......................................................... 4
   2.2. NIH modular proposals ....................................................................................................................... 4
   2.3. Sponsor salary limitations and caps .................................................................................................... 5
   2.4. Cross-college / departmental relationships ......................................................................................... 5
3. Expending effort and charging salary to sponsored projects ................................................................................. 5
   3.1. Activities that can and cannot be allocated to federal sponsored projects ........................................ 5
   3.2. Variations in effort within a sponsored project budget period .......................................................... 6
   3.3. Changes in the level of the overall commitment .................................................................................. 6
   3.4. Rebudgeting versus changing the level of committed effort ............................................................. 7
   3.5. Reduction of effort commitments when awarded budget is less than proposed ............................... 7
   3.6. Nine-month appointments and summer salary .................................................................................. 7
   3.7. Leave time ........................................................................................................................................... 8
4. Monitoring and managing commitments .......................................................................................................... 8
   4.1. Maximum Effort ................................................................................................................................... 8
   4.2. No-cost extensions ............................................................................................................................... 8
5. Certifying effort ....................................................................................................................................................... 8
   5.1. Whose effort must be certified? ........................................................................................................... 8
   5.2. When must effort be certified? ............................................................................................................ 9
   5.3. Who certifies for whom? ..................................................................................................................... 9
   5.4. Student hourly effort ........................................................................................................................... 9
   5.5. General certification guidelines .......................................................................................................... 9
   5.6. Precision in effort certification ......................................................................................................... 10
   5.7. Multiple sponsored projects with varying start and end dates ......................................................... 10
   5.8. Certification for personnel who leave the University ...................................................................... 10
5.9. Salary for individuals whose effort is not certified .......................................................... 10
6. Adjustments to effort and salary distributions .................................................................... 10
   6.1. Confirmations of effort distributions ............................................................................ 10
   6.2. Cost transfers after effort certification ....................................................................... 11
   6.3. Recertification of effort .............................................................................................. 11
7. Roles and Responsibilities .................................................................................................. 11
   7.1. Principal Investigators and Faculty .............................................................................. 11
   7.2. Departmental Support Staff including Effort Coordinators and Payroll Distributors .... 11
   7.3. Department Chairs and Deans ................................................................................... 12
   7.4. Division of Sponsored Programs ................................................................................ 12
   7.5. Contracts and Grants Accounting Services ................................................................. 12
   7.6. Cost Analysis ................................................................................................................ 12
   7.7. Office of Institutional Planning and Research .............................................................. 12
1. Definitions

1.1. Cost sharing

1.1.1. **Cost Sharing** is the portion of the total costs of a project borne by the University of Florida and not borne by the Sponsor.

1.1.1.1. **Mandatory Cost Sharing** is required by statute or as condition of a specific solicitation or program announcement. It will normally appear in the award document from the agency. Mandatory cost sharing expenditures are tracked and accounted for and will be reported back to the sponsoring agency in a financial report.

1.1.1.2. **Voluntary Committed Cost Sharing (VCCS)** is created if a proposal includes cost sharing where none was required. If funded, the PI and the University are "committed" to providing the project with the indicated support. Voluntary committed cost sharing expenditures are not normally reported back to the sponsoring agency, however, it is still required that the University track and document these costs as they are subject to audit.

1.1.1.3. **Voluntary Uncommitted Cost Sharing (VUCS)** represents contributions to a sponsored project that are made after the award is received. For example, an investigator decides to spend more time on the project than proposed and not charge the sponsor for the increased effort. Uncommitted cost sharing is not planned for and is not accounted for in the University cost sharing system.

1.2. Effort

1.2.1. **Effort** is the time devoted to a particular activity, expressed as a percentage of the total time spent on UF activities.

1.2.1.1. **Committed Effort** – The amount of effort proposed in a project application and accepted by the sponsor, regardless of whether salary support is requested. Committed effort may be adjusted with the approval of the sponsoring agency.

1.2.1.2. **Total Professional Effort (TPE)** - All professional activities performed that may be considered by the University to be in the scope of employment for purposes of promotion and tenure, regardless of how (or whether) the individual receives compensation.

Total Professional Effort may include the following:
- Leadership and other activities in professional societies
- Service as proposal or manuscript reviewer or editor of a journal
- Other public service related to or benefitting work for the University

1.2.1.3. **Total University Effort (TUE)**– That specific portion of Total Professional Effort for which an individual receives Institutional Base Salary (IBS) from the University of Florida. Only Total University Effort is considered for purposes of completing an effort certification. An individual's Total University Effort must equal 100% – never more or less – regardless of the number of hours worked or the appointment percent.

For the purposes of completing effort certification, Total University Effort EXCLUDES:
- Activities supported by compensation from the US Department of Veterans Affairs
- Volunteer community or public service not related to University responsibilities
- Unpaid absences
- Approved Outside Activities
- Other special activities resulting in payment of a lump sum amount or other one-time additional compensation from the University of Florida
1.3. Institutional Base Salary

**Institutional Base Salary (IBS)** - The annual compensation paid by the University of Florida for an employee’s appointment. Institutional base salary *excludes* bonuses, awards, clinical variable pay, trainee stipends, lump sum payments and any compensation paid directly by another organization including but not limited to the US Department of Veterans Affairs and income that an individual is permitted to earn performing approved outside activities. Institutional Base Salary is established in the Letter of Appointment (upon new hire or when an appointment changes) and may not be increased solely as a result of replacing University salary funds with sponsored projects funds.

1.4. Senior/Key Personnel

**Senior/Key Personnel** – Individuals who contribute to the scientific development or execution of a project in a substantive measurable way. This includes all named investigators and anyone else included within Senior/Key Personnel sections of a sponsored proposal. For purposes of this policy, the University of Florida considers effort committed only by Senior/Key Personnel as effort commitments to the project.

2. Proposing effort

Levels of effort proposed on any sponsored project should be consistent with the actual effort that each individual expects to expend on the project. Investigators should not include commitments of effort or costs in the narrative sections of proposals. Such commitments should be quantified only in the administrative sections of the proposal including the budget and/or justification.

Proposed level of effort should be expressed in accordance with sponsor requirements. Some sponsors require that level of effort be proposed in terms of person months. Other sponsors expect the proposed level of effort to be expressed in percent. When the sponsor does not specify the expectation, the University encourages applicants to document commitments ONLY in terms of months.

In some cases, the amount of requested salary support may be less than the amount of effort proposed (see the [University of Florida Cost Sharing Policy](#) for further guidance). In no event should the requested salary support exceed the amount determined by multiplying the proposed level of effort by Institutional Base Salary.

Except for career development awards that commonly require a 50-75% commitment from the principal investigator, proposal requests for greater than 50% effort on a single project need careful consideration.

2.1. Required effort contributions from the Principal Investigator

The Principal Investigator (PI) is required to commit some effort on all sponsored projects (minimum of 1% during each reporting period). This is a reasonable expectation as the PI has responsibility for the scientific, administrative and financial management of a sponsored project; fulfilling these responsibilities requires effort.

No committed effort from the PI is required for non-federally sponsored per event reimbursed activities, equipment or instrumentation grants, doctoral dissertation grants, or student augmentation grants. No committed effort is required from faculty mentors on institutional or individual training grants, since the faculty mentor’s effort will be assigned to the specific research projects on which the trainees are involved. However, an effort commitment is expected for the named research training program director since he/she will be expending effort in coordinating the program.

Salary need not be charged to the project if cost sharing for effort is documented and approved by UF per the University of Florida guidance on Cost Sharing.

2.2. NIH modular proposals
NIH modular applications do not require that effort be identified as paid or as voluntary committed cost sharing in the proposal, but it is strongly recommended that investigators document their intentions during the proposal process. For instance, if an investigator lists 20% effort in the modular budget justification and intends to draw 10% salary from the award, he/she should document the remaining 10% as voluntary committed cost sharing in the University proposal routing tools (UFIRST).

## 2.3. Sponsor salary limitations and caps

Certain sponsors impose a limit or a cap on the annual rate, a limit on the total amount of salary reimbursement, or even a limit on the amount of time that can be committed. When investigators whose IBS is over the imposed cap or prorated IBS exceeds the total amount of allowable reimbursement by the sponsor, only the committed effort percent multiplied by the cap is allowed to be charged. The difference between the salary commensurate with the effort commitment paid to the investigator by the University must be tracked in the University’s accounting system. The difference between prorated IBS and the prorated cap cannot be used for meeting mandatory cost share obligations. Salary in excess of the sponsor cap must be provided by UF from some source other than a federal-sponsored project.

The PI and other key personnel must devote the amount of effort committed irrespective of a sponsor-imposed salary cap.

## 2.4. Cross-college / departmental relationships

University of Florida faculty or staff named in the personnel section of a research proposal may be based in a school, college, or department different than that of the PI. To ensure appropriate levels of commitment and commensurate salary are included, the submitting department is responsible for verifying the salary and effort availability and local requirements of any committed personnel not under their management prior to submission of the proposal.

## 3. Expending effort and charging salary to sponsored projects

Salary charges on sponsored projects must be at the same rate at which UF charges salary for the individual’s other activities (IBS). Sponsors are not to be charged a higher rate per unit of effort than the institution pays an employee for effort directed towards similar University activity. Similarly, a sponsored program may only be charged for the portion of IBS attributed to actual effort expended on that sponsored project. Charging less than the percentage projected is allowable, however the difference should be documented as cost sharing if it was committed in the budget or budget justification provided to the sponsor. Charging less than the percentage projected must be considered when there is a sponsor-imposed cap whereby the prorated amount to the limit or cap should be allocated.

Salary distribution consistent with the projected effort should begin on sponsored projects concurrently with expended effort. The projected effort multiplied by the individual’s IBS should be allocated in the University’s payroll system. Should the investigator begin work on the project prior to the award being fully executed by the University or prior to the project being established in the accounting system, the investigator is strongly encouraged to utilize the temporary/advance award process. This process ensures that charges for the projects are properly segregated in the accounting system and allocated to the appropriate cost center. Should the department prefer not to utilize this process, all charges for work begun prior to the project being established in the accounting system should be distributed to less restricted sources and NOT to other sponsored projects.

Payroll distributions should be reasonable estimates of activities, recognizing that research, instruction, and clinical activity are often inextricably intertwined, and estimates may be necessary. Payroll distributions are initial estimates of how effort is anticipated to be expended. The effort reporting process is a method for confirming payroll charges made to sponsored awards.

## 3.1. Activities that can and cannot be allocated to federal sponsored projects
According to 2 CFR 200.430 “Compensation-personal services”, the following are allowable to be direct charged to a sponsored project: “reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.”

Examples of activities that CANNOT be allocated to sponsored projects include the following:

- Proposal-writing including developing preliminary data
- Administration including service as a division chief or on an IRB or IACUC committee
- Instruction, office hours, counseling for students, and mentoring graduate students on something other than a sponsored project
- Clinical activity, except patient care for an IRB-approved sponsored research activity
- Course or curriculum development not specific to a sponsored project
- Advising sponsors, including service on an NIH study section or NSF review panel

3.2. Variations in effort within a sponsored project budget period

Fulfillment of an effort commitment for a sponsored project is measured over an entire project budget period, typically one year. During that period, an individual's level of devoted effort may vary. This variation is acceptable, as long as the individual fulfills the overall commitment for the entire budget period. However, a one-year project budget period spans multiple effort periods, and the individual is obligated to charge salary to the project and to certify devoted effort consistent with actual effort within the effort period.

For example, an individual who has committed 30% effort to a federal-funded project during a calendar year budget period could fulfill that commitment by expending 50% effort during the spring semester, 25% during the summer term, and 1% during the fall semester. Consequently, each effort report would show something other than 30% effort. It is not permissible to allocate salary at a constant 30% rate for the entire budget period, because actual effort is substantially greater during the first half of the budget period than the second half.

3.3. Changes in the level of the overall commitment

Each faculty member is responsible to ensure progress to meeting his/her level of committed effort and to communicate any significant changes to his/her respective business office. The effort commitment at the time the award is issued is considered the threshold against which the magnitude of a potential change is measured unless the sponsor is otherwise notified and approves the changes. If an award document does not contain specific language about effort commitments, the level of effort in the grant proposal constitutes the benchmark against which any change is measured.

In accordance with federal grant guidelines which has been applied to all sponsored projects at UF as a method of consistent treatment, a 25% or greater reduction in the level of committed effort of any Senior/Key Personnel is restricted in the effort commitment system. Such changes require submission of an award modification in UFIRST to evaluate sponsor requirements. By federal regulation, any should be approved prior to the change and in writing by the sponsor. It is not sufficient to simply communicate the change to the Program Officer. Note that some state, non-federal sponsors and even some classes of federal awards (Other Transaction Authorities or Contracts), the sponsor has a more restrictive policy. For any reduction to any award other than a federal grant, great care should be taken to evaluate the sponsor’s requirements. The Division of Sponsored Programs is the institutional office with authority to evaluate and advise on such questions.

Due to constant awarding and ending of multiple sponsored projects, it may become necessary to adjust an individual's projected salary allocations or level of effort. For example, if a PI who devotes 20% of his/her total UF effort to a sponsored project and 80% to other duties becomes involved in another grant at a 10% level of effort, adjustment is necessary to ensure that the PI's total UF effort does not exceed 100% and that all obligations are met. This might involve reducing effort on the existing project (subject to sponsor
approval, if necessary), spending less time on non-sponsored activities, or both. It may be necessary to change the salary allocations as well.

3.4. Rebudgeting versus changing the level of committed effort

Some sponsors allow the University of Florida flexibility in budget management. For example, a PI can generally reduce the salary charges for one project staff member and increase them for another. This rebudgeting authority does not confer the right to make significant changes in the scope of work without prior approval from the sponsor nor to reduce the level of effort for Senior/key personnel in excess of the sponsor’s limitations.

3.5. Reduction of effort commitments when awarded budget is less than proposed

Unless otherwise modified, sponsors expect Senior/Key personnel to provide the level of effort outlined in the proposal, even when the amount funded is less than requested. If the awarded budget is reduced from the proposed budget, the PI determines how the project will be conducted and how funding will be allocated. This includes confirmation of effort commitments and associated salary support. In doing so, PI’s should carefully and deliberately manage all project personnel’s effort commitments and minimize voluntary cost sharing.

When an award is made with a budget less than proposed, the PI is responsible for determining whether:

- Effort commitments will be reduced, and a corresponding request for approval will be sent to the sponsor. Generally, effort commitments should be reduced when the awarded budget reflects a reduction of 10% or more from the proposed budget. Failing to reduce effort commitments when funding is reduced could result in a perception by sponsors that the original budget was overstated; or
- Original effort commitments and salary support will be retained, and other budget categories can be reduced or eliminated; or
- Neither the effort commitments nor other budget categories can be reduced or eliminated. In these instances, the resulting voluntary cost sharing is governed in accordance with the University of Florida guidance on Cost Sharing.

It is the practice of the National Science Foundation (NSF) to request a Budget Impact Statement when the awarded budget is reduced by 10% or more. This is the appropriate method to reduce the budget and commitments on these awards.

3.6. Nine-month appointments and summer salary

Summer salary may be paid to an individual on an academic year (9- or 10-month) appointment for their sponsored obligations performed during the summer months. Summer salary is calculated based on the IBS of the preceding academic year and can only be charged to a sponsored project in proportion to the effort expended on the project during the summer months. Effort expended during the academic year does not satisfy a commitment related to the receipt of summer salary.

Further, when paid by sponsored projects in the summer, faculty must take care to ensure that the work performed is at least proportionate and is allocable to the salary received.

<table>
<thead>
<tr>
<th>Summer Pay</th>
<th>Allowed Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>If paid for the full 3 months (6.6 pay periods) from sponsored projects</td>
<td>No activity except that which is clearly allocable with the sponsored project is allowed for the full 3 months. “Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work under an agreement, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, developing and maintaining protocols (human, animals, etc.), managing substances/chemicals, managing and securing project-specific data, coordinating research subjects, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences.” See 2 CFR 200.430 (b)1.i.</td>
</tr>
</tbody>
</table>
If sponsored projects pay less than the full 3 months (6.6 pay periods) – the other time may be uncompensated or be paid from non-sponsored funds

For the amount of time paid on sponsored projects, the activity must be clearly allocable to the sponsored project.

3.7. Leave time

3.8.1. Paid leave, such as vacation time and sick leave, is charged to sponsored projects as part of the normal charge for salaries, wages, and fringe benefits. If an individual is expending effort on multiple sponsored projects at the time of the leave, the charges to the sponsored projects should be consistent with the usual salary charges in keeping with UF policies.

3.8.2. Unpaid leave is excluded from Total University Effort.

3.8.3. Extended leave, including sabbatical, may have an impact on a key person's ability to meet his/her effort commitment to a sponsored project. If the extended leave lasts for 90 days or more, the Senior/Key Personnel and the home department should engage the Division of Sponsored Programs to evaluate the impact.

4. Monitoring and managing commitments

The University provides transparent access to effort commitments in UFIRST, myinvestiGator and Enterprise Analytics for departments to manage payroll allocations and for Senior/Key Personnel to monitor their progress in meeting their commitments.

4.1. Maximum Effort

Most individuals working on sponsored projects also have teaching, administration, service, clinical activity, new or competing proposal preparation and institutional governance duties. These activities cannot be paid from sponsored funds unless they are approved activities of a sponsored project. Therefore, when an individual’s commitments or pay from sponsored projects add up to 90% or more of his/her total UF effort in any given term, the commitments or pay will be subject to review by Contracts & Grants Accounting. The purpose of this review is to assure that, if other activities required of the individual reduce the available effort for sponsored activities, adjustments are consistent with the terms and conditions of the sponsor’s award. Any necessary adjustments to commitments will be coordinated with the Division of Sponsored Programs and the Sponsor.

4.2. No-cost extensions

Sponsors expect that the original award terms and conditions, including commitments of the PI and all key personnel, extend throughout the project period, including a no-cost extension (NCE) period. Any change of commitment should be included in the NCE request. Upon approval of the extension, the commitments will be updated according to the NCE justification.

5. Certifying effort

5.1. Whose effort must be certified?

At the University of Florida, an individual will be presented with and required to complete an effort certification if:

- The individual's salary is charged in whole or in part directly to a sponsored project, and/or
- The individual expends committed effort on a sponsored project, even if no part of the individual's salary is charged to the project.
In addition, all faculty, even those who do not have any paid or committed effort on a sponsored project, will receive an effort certification for which certification is encouraged.

5.2. When must effort be certified?

Effort for all employees will be certified each semester (fall, spring, and summer). Effort for an individual who works on one or more sponsored projects must be certified every term during which the individual charges salary or devotes effort to the project. In general, effort should be certified within 90 days of the date on which the electronic statement becomes available. All individuals who are required to certify effort will be notified via email when the statements become available.

5.3. Who certifies for whom?

The University’s practice is:

- All faculty certify their own effort.
- All Principal Investigators certify their own effort, regardless of the type of position they hold at UF.
- The PI certifies the effort for all graduate students, postdoctoral trainees, and non-PI classified staff who work on their projects.

When a graduate student, postdoctoral trainee, or non-PI classified member staff works on multiple sponsored projects for two or more PI’s, the PI’s and the effort coordinators should work together to ensure that all of the individual’s effort is certified in a timely manner.

In some circumstances, the PI may not have suitable means of verifying the effort for all sponsored project staff. This may occur in the case of large center grants, where an individual is the PI by virtue of his/her position in the University. The University can authorize an individual to certify the effort statements for project staff instead of the PI. When such an arrangement is needed:

- The PI and the effort coordinator should work together to identify the individual who has suitable means of verifying the effort for the affected staff.
- The effort coordinator should communicate to UF Finance and Accounting Office of Cost Analysis the need for the arrangement, and the name of the individual who will certify the effort.
- Office of Cost Analysis will establish the authorization for the alternate certifier.

5.4. Student hourly effort

For individuals who work on sponsored projects and also have a student hourly appointment, (e.g., as a lifeguard or fitness instructor) the effort for the student hourly appointment does not appear on the effort statement.

5.5. General certification guidelines

The purpose of certifying effort is not to confirm how an individual was paid, but to confirm that:

- Salary charges to the sponsor are reasonable in relation to the work performed, and
- The effort provided to each sponsor is at least as great as the effort promised to the sponsor.

Total sponsored effort is comprised of paid effort on a sponsored project and cost shared effort paid by the University.

Effort certifications should be reasonable estimates of activities, recognizing that research, instruction, service and clinical activity are often inextricably intertwined.
The total effort percentages on the statement must equal 100%. The effort statement is not reflective of any fixed number of hours in a week. Regardless of the number of hours worked, effort percentages are based on total UF effort, not hours.

5.6. Precision in effort certification

Precision in effort reporting pertains to the acceptable variance between an individual’s actual effort and the effort as certified by the individual on the effort statement. A precise determination of expended effort is rarely feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate. UF’s acceptable variance is within five percent of total UF effort.

For each sponsored project, the effort statement shows the sum of the payroll allocation and the cost shared effort. If a reasonable estimate of the actual effort is within five percentage points of the effort percentage shown on the statement, it is permissible to certify the level of effort that appears on the statement. If a reasonable estimate of the devoted effort is not within five percentage points of the effort percentage shown on the statement, the certifier should enter the estimate of actual effort on the statement before certifying.

5.7. Multiple sponsored projects with varying start and end dates

The effort statement shows an individual’s effort distribution for each reporting period during which time an individual’s activity may vary. In particular, sponsored awards do not always begin at the start of an effort period nor terminate at the end of an effort period. For example, if a faculty member devotes 10% of his or her effort to a project that concludes halfway into an effort period, the statement will show 5% effort on that project for the reporting period. The situation is compounded for individuals who work on multiple sponsored projects with varying start and end dates.

During each effort period, an individual should certify effort for each sponsored project that accurately reflects the portion of the period during which effort was devoted to the project. The effort level for the entire period is calculated as:

\[(\text{actual effort}) \times \left(\frac{\text{fraction of the reporting period during which the effort was devoted}}{\text{period}}\right)\]

5.8. Certification for personnel who leave the University

Any individual who is responsible to certify their own effort should certify prior to leaving the University. After an individual leaves the university, they will no longer have access to the web-based effort system. A printed version of the effort record must be provided to the faculty who can attest to their effort on this form and return by email to the Office of Cost Analysis. As an alternative where the faculty cannot be contacted, a proxy certifier with suitable means of verification can complete the web-based certification.

When graduate students, postdoctoral trainees, and classified staff leave the university, PI’s can continue to certify their effort just as they would for their current students, trainees, and staff.

5.9. Salary for individuals whose effort is not certified

Federal regulations require that all salary charged to sponsored programs be certified. Therefore, any salary for an individual whose effort report is not certified more than one hundred and twenty (120) days after the certification period closes will typically be removed.

6. Adjustments to effort and salary distributions

6.1. Confirmations of effort distributions

Effort reports are designed to confirm that salary charges are in alignment with effort. When an effort report indicates that a payroll distribution exceeds actual effort, a cost transfer may be required. This confirmation is a mechanism to finalize provisional salary charges (estimates) to the sponsored project.
6.2. Cost transfers after effort certification

Once salary charges have been certified on an effort report, subsequent changes to the salary charges will be carefully scrutinized.

Retroactive adjustments placing salary onto a sponsored agreement are allowed only in keeping with the University’s policy on cost transfers. A request to transfer salary charges from a sponsored award to unrestricted funds (e.g., due to a cost overrun) will rarely require the same level of scrutiny.

A salary cost transfer after effort certification when a sponsored project is affected will typically require recertification of an effort statement (see section 6.3). When this is the case, the criteria for reviewing the salary cost transfer request are consistent with the criteria for reviewing the recertification event. If it is determined that a cost transfer is acceptable, the circumstances should be clearly documented.

To minimize the potential need for cost transfers after effort certification, investigators, supported by their department administrators and effort coordinators, should review sponsored project reports, payroll expense distribution reports, and effort commitments regularly.

6.3. Recertification of effort

Recertification of effort is a change to the effort distribution on an effort statement that occurs after (a) an effort coordinator has processed the certification, and (b) an individual has certified the statement.

For each reporting period, certification occurs during a certification window. If a payroll cost transfer is approved, the finalized effort record will be superseded and a new effort record will be required for the recertification process. The Office of Cost Analysis will review to determine if the recertification is required and release the new record to the department coordinators for the process to be completed.

Once the effort report has been certified, any subsequent recertification can call into question the reliability of the original certification. Therefore, any recertification request requires justification that clearly sets forth why previous effort was erroneously certified, and why the requested change is more appropriate within the context of law, federal requirements, or University policies and procedures. These requests along with supporting documentation should be submitted to UF Office of Contracts and Grants Accounting Services as part of the cost transfer process.

7. Roles and Responsibilities

The various individuals with responsibilities in university effort management should thoroughly understand the proper method of proposing, distributing, managing, reviewing, and certifying effort to ensure that documented effort percentages reasonably reflect effort expended.

7.1. Principal Investigators and Faculty

- Providing reasonable estimate of the effort required to carry out the project statement of work in proposals
- Expending effort throughout the life of the project
- Participating actively in fiscal management including providing timely information to departmental personnel to facilitate payroll distribution, payroll distribution changes and reviewing charges throughout the life of the project to ensure accuracy
- Ensuring that his/her own effort and that of other individuals working on sponsored activities under their direction is certified accurately and in a timely manner.
- Complying with Sponsor requirements regarding changes in effort commitments

7.2. Departmental Support Staff including Effort Coordinators and Payroll Distributors
• Distributing salary in accordance with applicable federal law, regulations and guidelines, the award, and this policy.
• Providing guidance and assistance to faculty and other certifiers
• Following up and processing any necessary adjustments and cost transfers to resolve discrepancies between payroll charges and actual effort
• Retaining documentation to support the effort reporting process as necessary.
• Managing and processing changes to effort commitments over the reporting terms.

### 7.3. Department Chairs and Deans

• Ensuring proposals from the department have been reviewed for effort commensurate with the activities of the project and that the resources to provide the commitment are available.
• Ensuring departmental processes and procedures support the effort reporting process.
• Following up and helping resolve departmental issues and taking corrective action when necessary.

### 7.4. Division of Sponsored Programs

• Setting up awards and projects in a timely fashion to facilitate proper charging of salary including the establishment of commitments in UFIRST
• Coordinating requests for prior approval including pre-award spending and changes in personnel.
• Coordinating and developing principles, policies and procedures in support of accurate and timely certification of effort.

### 7.5. Contracts and Grants Accounting Services

• Coordinating and developing principles, policies and procedures to support accurate and timely certification of effort.
• Reviewing and approving cost transfers in a timely manner to ensure payroll charges remain accurate
• Reviewing and entering cost sharing expenditures.

### 7.6. Cost Analysis

• Entering commitments into the myUFL commitment module
• Notifying the University community regarding the availability of effort reports.
• Assisting in the resolution of discrepancies/adjustments for all effort related activities, except instructional, that are related to effort.
• Approving and managing effort reporting proxies.

### 7.7. Office of Institutional Planning and Research

• Assisting in the resolution of discrepancies/adjustments for instructional activities that are related to effort.
• Coordinating the annual Instruction and Research Data File and the Expenditure Analysis