

Effort Certification

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Effort

Certification

Reporting

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OVERVIEW

- **External organizations provide the university funding to conduct research, public service, and educational projects**
- **The UT Effort Certification Reporting (ECR) System assures persons working on these projects account for their effort (“time”)**
- **Standards of compliance for Effort Certification Reporting are set forth in the US Government Office of Management and Budget *Uniform Guidance* circular**

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WHY?

- **As a condition to receive federal funding, the university must maintain an accurate system for reporting percentage of effort (“time”) that persons devote to projects**
- **Every person who is paid from, or devoting effort to, these projects is required to certify the effort he or she expends on the project(s)**
- **The university utilizes after-the-fact certification completed by the employee, the principal investigator, or an official with suitable means of verifying that the work was performed**

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NON-COMPLIANCE

- **Weaknesses and shortcomings identified as non-compliance by federal auditors include:** inadequate supporting documentation from employee or principal investigator; inadequate training; proposals with no delineated commitments of effort; lack of university policies defining suitable means of certification and verification; labor charges certified a significant time period after performance of work
- **Federal audits have found non-compliance resulting in penalties and withdraw of awarded funding at:**
 - Northwestern University \$5.5 million University of Alabama Birmingham \$3.4 million
 - Harvard University \$3.3 million University of Southern Florida \$4.1 million

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DO I NEED TO CERTIFY?

Biweekly Employees

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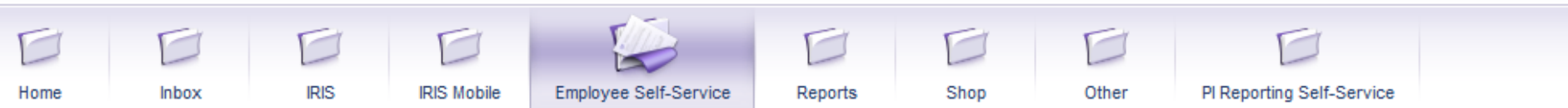
- You certify effort by signing your paper time sheet which contains project account numbers on which you worked
- No further action is needed

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Monthly Employees

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- If you work on an account (project) requiring certification you should access the ECR website and certify your effort online each month



Overview

Employee Self-Service > Overview

Effort Certification

Back

Monthly employees receive an email when effort certification is required. The link in this email takes you to the ECR website.



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[Effort Certification](#)

Every person who works on a fund that requires certification of effort must certify the effort he/she expends on that project. These funds include:

- Sponsored project WBS elements
- Federally funded Agriculture Cost Centers (Hatch, McIntire, and Smith Lever)

Federal and state agencies, private foundations, organizations, and industry provide significant funding to enable the University to conduct research, public service, and training projects. The effort reporting system assures these external sponsors that funds are properly expended for the salaries and wages of those individuals working on the projects they sponsor. It provides the principal means for certifying that the salaries and wages charged to sponsored projects are consistent with the effort contributed.

All employees involved in certifying effort must understand that severe penalties and funding disallowances could result from inaccurate, incomplete, or untimely effort reporting. Sponsors and auditors must also be able to verify that funds allocated for cost sharing or matching/in-kind have been provided. The effort reporting system is the mechanism the University uses to document cost-shared salary expenses.

Per the OMB Uniform Guidance, as a condition to receive federal funding, institutions must maintain a stringent framework of internal controls to provide reasonable assurance that personnel charges are accurate, allowable, and properly allocated. The University uses as its internal control system the effort certification process to document after-the-fact work performance records for payroll distribution.



IRIS Help

[IRIS Help](#)

Click the link above to display IRIS Help.



Policy

[FI0215 - Effort Certification Fiscal Policy](#)

Click the link above to review the Fiscal Policy for Effort Certification.

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QUESTIONS

Departmental Contacts

- Your department's business manager or human resource staff can answer most questions

Administrative Office Contacts

- AgResearch – Meshelle Lowery mhowery3@utk.edu
- Extension – Audrey Dew adew4@utk.edu
- Veterinary Medicine – Tonya Kenley tcromwel@utk.edu