

TUSKEGEE UNIVERSITY

BUSINESS & FISCAL AFFAIRS POLICY		<i>Subject Title:</i>	
		<i>APP No.</i> 0001	
<i>Supersedes BF&A No.</i>	<i>Date:</i>	<i>Effective Date:</i>	
<i>Subject:</i> Effort Reporting and Salary Certification Policy		<i>Applicable Departments:</i> All	

Section

1.0 PURPOSE

As a recipient of federal funding Tuskegee University is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") as well as other federal requirements for certifying effort expended on sponsored awards. Tuskegee University requires all individuals who receive federal sponsored funding to comply with University policies and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards.

2.0 POLICY SCOPE

All individuals involved with the administration and conduct of federally sponsored award activities, including central and departmental sponsored project administrators, principal investigators, and other research personnel must comply with this policy.

3.0 POLICY STATEMENT

The Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. The University's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed. The individual's effort is first assigned to specific awards in the payroll system based on anticipated activities. Actual effort expended on each project is certified by a responsible person with suitable means of verification that the work was performed, generally the principal investigator, at the end of specified reporting periods. The effort certification should be a reasonable estimate of how time was expended. Uniform Guidance Section §200.430(c) states, "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [institutes of higher , a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."

4.0 RESPONSIBILITIES

Effort reporting is a federal compliance requirement. There are many individuals involved in this process and each one has a role in ensuring that certifications are accurate and completed on time.

Controller

Vice President – Business & Fiscal Affairs

President

Office of Sponsored Programs

- Ensures all salaries proposed are properly budgeted and meets all applicable agency and university policies and procedures
- Communicate significant changes in effort to sponsors
- Update effort commitments in GMAS to reflect new effort commitment when changes in effort are approved by sponsors

Office of the Provost

- Provide effort reporting training, guidance on requirements
- Provides oversight for University-wide compliance with the University Effort Reporting Policy

Principal Investigators (PIs)/Faculty Members

- Prepare and/or review Effort Certification on a semester basis
- Communicate significant effort changes to the Office of Grants and Contract Accounting
- May delegate that the certification responsibility to another individual who has sufficient knowledge and/or is in a position to provide for suitable means of verification that the work was performed
- Review salary charges on awards periodically with a grant manager and identify any effort-related changes and request revisions as needed
- Resubmit certification if any variance of +/-5 is identified during the review process

Office of Grants and Contract Accounting

- Reviews and approves all compensation charged to sponsored projects for compliance
- Record any necessary payroll adjustments to the general ledger
- Ensure sponsoring agencies invoices reconcile to the Effort Certification

5.0 Procedures

The University has elected for faculty to provide Effort Certifications three times per year: the fall semester, the spring semester, and the summer; staff members certify on a monthly basis. The Effort Certifications includes all projects from which an employee has been compensated regardless of funding source. It also includes any mandatory or voluntarily committed cost share required as a condition of the award. The Effort Certification also includes accounting information for other institutional activities undertaken by the employee.

The effort report must be certified by the employee and/or an individual who has direct knowledge of the employee's total effort. In implementing this requirement, the following criterion establishes the certification process:

- Employees shall certify their own effort reports and a designee who has direct knowledge of the employee's total effort. (i.e., principal investigator, supervisor, department head, director or dean)

- In the rare case when an individual is not in a position to certify effort (e.g., illness, termination, etc.), the certification will be provided by the department head or dean and certified by the principal investigator

6.0 FORMS/DOCUMENTS

Letter of Intent/Appointment

Determine what is included on this document from a faculty member

Employment Contract

Provides terms and other pertinent details related to employment

GL Change Form

Used to modify salary distribution in the payroll system with the original terms of the employment contract