



## Effort Reporting

As a recipient of federal funding New York Institute of Technology must comply with the Uniform Guidance ([2 CFR 200](#)) as well as other federal requirements for certifying effort expended on sponsored awards. All individuals at NYIT who receive federal sponsored funding are expected to comply with Institute policies and sponsoring agency regulations when proposing, charging, and reporting effort on sponsored awards.

The *Standards for Documentation of Personnel Expenses* at [2 CFR 200.430\(i\)](#) state that

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must...

Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis...

Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that...The system for establishing the estimates produces reasonable approximations of the activity actually performed;

The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to...Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated...

NYIT's practice is to utilize an after-the-fact effort reporting system to document that salaries charged or cost shared to sponsored awards are reasonable and consistent with the work performed. Effort reports are referred to as "certifications". Reports are submitted to the NYIT Grants Management Office (E-mail: [grantaccounting@nyit.edu](mailto:grantaccounting@nyit.edu)). The individual who signs the report (the employee, the principal investigator, or responsible official) must certify that the salaries charged and effort expended reasonably reflect work performed on the project and that the signer has sufficient technical knowledge and/or is in a position that provides for suitable means of verification that the work was performed.

At least annually the employee, principal investigator, or responsible official(s), using suitable means of verification, will certify that the work was performed, stating that salaries and wages charged to sponsored agreements as direct charges, and to residual, Facilities & Administrative costs or other categories, are reasonable in relation to the work performed.

For professorial or professional staff, effort reports are made each academic term, but no less frequently than every six months. For other employees, unless alternative arrangements have been agreed to, the reports are prepared no less frequently than monthly and coincide with one or more pay periods. Any employee who expends effort



on a sponsored project must certify, on a [Time and Effort Reporting Form](#), that the percentage of effort recorded on the form for that activity represents a reasonable estimate of the proportion of time he or she has spent on the activity. The total effort reported for the employee will always equal 100%, even if he or she is employed for less than 1.0 FTE. For an academic appointee, 100% effort is the total time spent on Institute work (whether teaching, research, service, or administration) within the scope of their academic appointment period (9 or 12 months), regardless of how many or how few hours they have worked during the reporting period. Total Institute effort includes sponsored projects as well as non-sponsored activities that are funded by NYIT including work performed outside of normal work hours and work performed off-campus.

Writing oneself into a grant proposal signifies that one is committing effort to the sponsor. If the effort on a federal grant, paid or unpaid, is reduced by 25% or more of the current commitment, prior approval from the agency is usually required. If paid effort is reduced, cost-sharing<sup>i</sup> must be documented so that the total effort does not decrease.

Any significant change in the employee's work activity will necessitate a commensurate modification of the individual's labor and payroll distribution in Oracle HRIS. Short-term fluctuations (on the order of one or two months) between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term, such as an academic period. Whenever a significant change in work activity that is directly or indirectly charged to a sponsored agreement will occur or has occurred, the change will be acknowledged and documented via the signature of a responsible official.

Proper documentation must be maintained on the actual work performed. Please consult and coordinate with NYIT's Grants Accounting Office at [grantaccounting@nyit.edu](mailto:grantaccounting@nyit.edu) and OSPAR at [grants@nyit.edu](mailto:grants@nyit.edu), when making a determination as to the suitable means for verification and documentation.

Effort certification is subject to independent audit as part of NYIT's annual single audit.  
Office of Sponsored Programs and Research

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<sup>i</sup> The term "cost sharing" refers to any project costs that are not borne by the sponsor. Cost sharing of effort is the provision of faculty and/or staff time and related fringe benefits in support of a sponsored project that are paid for by other sources. Mandatory or voluntary committed cost sharing is cost sharing explicitly pledged in the proposal budget or documented in the award. Voluntary uncommitted cost sharing (VUCS) is faculty or senior researcher effort contributed to a sponsored project that is over and above that which is budgeted for or committed to in a sponsored agreement as either sponsor-paid or cost-shared. Cost-shared effort (including VUCS) in excess of the commitment made in the proposal or award does not have to be identified or certified.