

	
	Effort Certification
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Purpose

As a recipient of federal funds, Illinois Tech is subject to financial accounting and reporting obligations designed to ensure that the charges to its federally sponsored projects are allowable and allocable to those projects. [Uniform Guidance Subpart E 200.430](#) contains the federal regulatory requirements for internal controls regarding certifying time expended on sponsored project. Effort reports must reasonably reflect the total compensated activity of an employee, covering both federally funded and other university activities, and must not exceed 100% of the Institutional Base Salary.

Policy

Effort reporting is required for faculty and staff who have any percentage of their time spent on a federal grant, contract, or collaborative agreement. Total effort spent will always equal 100% and may include effort from other sources that represent all activities at Illinois Tech (e.g., sponsored research, instruction, other sponsored activities, and cost sharing) and indirect activities (e.g., general administration, departmental administration, etc.).

Illinois Tech utilizes an after-the-fact effort reporting system to verify that direct labor charges (salaries and wages) to federally sponsored projects are reasonable, allowable, and allocable and reflect actual work performed. All employees responsible for certifying effort must understand that inaccurate, incomplete, or untimely effort reporting may lead to severe penalties including funding disallowances.

The effort reports are stored electronically and may be presented:

- To grant sponsors by request to support grant charges or progress reports
- To Illinois Tech's independent audit firm as part of the university's annual Single Audit
- To grant sponsors in the event of a desk audit

Risk of Non-Compliance

Non-compliance with effort certification requirements can result in significant consequences for both the individual and the institution. These include, but are not limited to, the following risks:

- Financial Penalties
- Loss of Funding
- Audit and Investigations

- Institutional Disciplinary Action
- Legal Consequences

Corrective Actions for Non-Compliance

Principal Investigators who fail to comply with effort certification requirements within the outlined deadlines, will result in suspension in applying for future funding opportunities for six months.* Proposal submission privileges will be reinstated after all delinquent and current effort reports are certified.

*Proposal submission privileges may be reinstated after the next effort certification reporting period if the Principal Investigator has corrected delinquent certifications and is up to date on all effort reporting.

Definitions

Certification Begin Date: This is the date when the Principal Investigator can go in to the Effort Reporting System to review and certify their own effort and the effort of those who worked on their projects.

Certification Complete Date: The deadline by which the Principal Investigator must complete all required certifications.

Certification Close Date: This is the date when Research Administration Services closes the effort reporting period.

Cost Sharing: 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 that were committed and provided in support of a project but are paid for by other sources of funding. Uncommitted cost sharing does not require certification.

Effort: Refers to the amount of time spent on an individual spends working on a sponsored project expressed as a percentage of the individual's Institutional Base Salary (IBS). One hundred percent (100%) effort is the total time spent on university work within the scope of an individual's academic appointment period (9 or 12 months), regardless of the number of hours worked, as effort is always expressed as a percentage of the total institutional commitment. The total effort reported for an individual will always equal 100%, even if the individual is not a full-time employee. Total academic period effort includes an individual's sponsored programs and non-sponsored activities that are funded by the University including work performed outside of normal work hours and work performed off-campus.

Effort Certification: The assertion by a PI/faculty that the salaries charged to sponsored projects as direct charges or cost sharing reasonably reflect the effort expended and work performed during the period of work performed/reporting period.

Effort Certification Period: This is the time period the effort is being certified for. Illinois Tech's effort reporting cycles reflect three separate periods which align with the academic calendar and meet financial reporting obligations.

- Fall Semester – September 1st through December 31st
- Spring Semester – January 1st through May 31st
- Summer Semester – June 1st through August 31st

Effort Reporting: The mechanism used to provide assurance to federal or other external sponsors that salaries charged or cost shared to sponsored awards are reasonable in relation to the work performed. Effort reports are also referred to as “certifications” or “statements.”

Institutional Base Salary (IBS): Annual compensation paid by the University for an employee's appointment (9 or 12 months), whether that individual's time is spent on research, teaching, or other activities. IBS does not include bonuses, one-time payments, or incentive pay. Additionally, IBS does not include payments from other organizations or income that individuals are permitted to earn outside of their university responsibilities, such as consulting. IBS must be used as the base salary on all grant proposals unless there is a statutory limit on compensation (e.g. NIH cap).

Principal Investigator (PI): Primary individual responsible for the research project's design, conduct, and reporting, ensuring compliance with all regulatory requirements, ethical standards, and the terms of funding awards.

Procedures

The period to begin effort certifications is announced to all Principal Investigators via email communication by Research Administration Services (RAS). The date of the announcement will be the **Certification Begin Date**. The email communication will provide detailed instructions on how to access the effort reports including deadlines, system access guides, and a contact for support. The Principal Investigator is responsible for reviewing and certifying their own effort reports and those who have worked on their grants. The Principal Investigator is certifying the accuracy of the effort spent on their sponsored project(s) during the **Effort Certification Period**. Any other accounts that the individual expended time on may be listed as effort must total 100%. All effort reports must be reviewed and certified within three weeks (21 calendar days) of the **Certification Begin Date**.

Issues related to inaccurate effort allocations must be reported to Research Administration Services via email <ras@illinoistech.edu> immediately within 10 days after the **Certification Begin Date**. Research Administration Services will work with the Principal Investigator and their department designee to review and solve the issue. If a resolution cannot be accomplished before the **Certification Complete Date**, a three-week extension will be given.

Once effort reports are certified, they are locked in the system. The Principal Investigator can no longer make changes to the effort/salary allocations for that period.

Effort Certification Period	Certification Begin Date	Certification Complete Date	Certification Close Date
Fall (September 1 st – December 31 st)	January 23 rd	February 13 th	March 6 th
Spring (January 1 st – May 31 st)	July 7 th	July 28 th	August 18 th
Summer (June 1 st – August 31 st)	September 22 nd	October 13 th	November 3 rd

***Illinois Tech's fiscal year runs from June 1st through May 31st. These are targeted dates and are subject to minor adjustments based on Illinois Tech's financial close schedules.**

References

- <https://www.iit.edu/ras/policies-and-procedures>
- [Uniform Guidance Subpart E 200.430](#)

Recommended Forms

- [Effort Certification FAQs.pdf](#)
- [Effort Reporting Guide.pdf](#)

Contacts

- **Research Administration Services:** ras@illinoistech.edu