Personnel Effort Reporting (PERT)
Certifier Training

PERT is the University's federal effort and committed cost share reporting system. Compliance with federally established Office of Management and Budget, Federal awards issued prior to December 26, 2014 are required to be managed in accordance with OMB Circulars A-21, A-110, and A-133. Federal awards issued on or after December 26, 2014 are to be managed in accordance with 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards (The Uniform Guidance) or the appropriate regulations applicable to the award as specified in the Notice of Award issued by the funding agency.
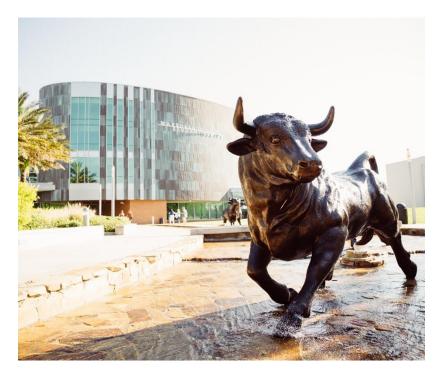
USF Sponsored Research – Compliance Team

UNIVERSITY of
SOUTH FLORIDA

Objectives

- This training provides those required to complete effort reports (Certifiers) with the information and resources needed to successfully, retrieve, review and certify effort reports.

Scenario

- You have been notified that it is to time to certify your effort.

- As a certifier you are responsible for:

- Reviewing the effort report
- Requesting corrections or adjustments via your Department representative
- Certifying the report

- Effort Reports for OPS and terminated employees will be certified by their direct supervisor, PI or Co-PI.

What is PERT?

- **PERT is the University's federal effort and committed cost share reporting system. Compliance with federally established Office of Management and Budget, [Uniform Guidance (2 CFR §200)](#) Cost Principles for Educational Institutions requires education institutions to maintain an accurate system for reporting the percentage of time that employees devote to federally funded projects (Effort).**

What is Effort?

Effort is the work or proportion of time spent on any activity and expressed as a percentage of total time. Total effort of 100% must be reported. Percent of effort does not reflect number of hours.

What is committed Cost Share?

Committed Cost Share is any project cost not borne by sponsor and committed by USF for any performance of an externally funded project. Such commitments must be explicitly stated in the project budget, described in the proposal narrative, or included within the sponsor's guidelines as commitment.
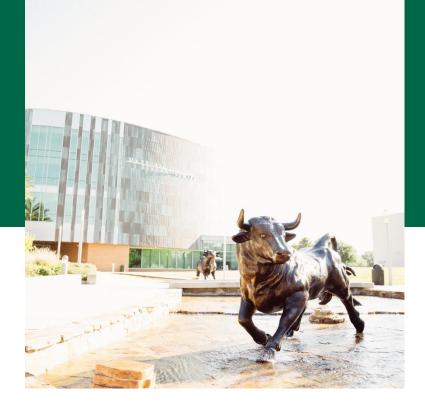
Why is PERT or Effort Reporting important?

- **Uniform Guidance (2 CFR §200) requires educational institutions to maintain an accurate system for reporting the percentage of time that employees devote to federally funded projects.**

- In accepting federal funding, the University and Principal Investigator agree to comply with this regulation.

- **The PERT system is designed to meet the Uniform Guidance (2 CFR §200) requirements and is the only authorized method for effort reporting at USF.**

- In absence of an appropriate effort reporting system, salaries and wages will not be reimbursed or funded with federal dollars. In these cases, charges will be transferred to unrestricted funding sources.

Why is PERT or Effort Reporting important?

- It is critical that everyone involved in the certification of effort understand that severe civil and criminal penalties and cost disallowances can result from inaccurate, incomplete, or untimely reporting.

- PERT assures Federal agencies and sponsors that the salaries and wages of individuals working on projects have been appropriately expended.

- It provides the principal means for certifying that these sponsor funded salaries and wages, the largest component of expenses charged to sponsored projects, are consistent with the effort contributed.

How is effort calculated?

- Effort is calculated for each employee based on the percentage of earnings or committed to each federal grant and prorated for the reporting period.

- Each effort report must be reviewed by a person with firsthand knowledge of the effort performed. Any required changes or adjustments must be communicated and updated prior to certifying the report.

- PERT provides a live view of the payroll history used for effort calculations during the reporting period on the Effort Certification page.

Who is responsible for certifying an Effort Report?

- Faculty, Administration and Staff employees who are paid from federal funds or anyone who provides cost sharing to a project.

- The federal government expects all effort reports to be completed by individuals with firsthand knowledge of all aspects of the work performed. The employee performing or supervising the work is in best position to provide this information. If this individual is no longer employed by the University the individual's supervisor, PI or CO-PI must certify the effort report on his/her behalf.

- For OPS employees, the nature of their responsibilities may not provide sufficient information to distinguish one research project from another. In order to assure proper reporting, supervisors, PIs or CO-Pis of OPS employees are responsible for certifying the OPS employee's effort.

Who is responsible for certifying an Effort Report?

As a PI/Co-PI:

In addition to certifying your own effort report, you may need to certify the effort reports for OPS and terminated employees that worked on your project.

As a Supervisor:

You may need to certify the effort reports for OPS and terminated employees that worked on a project.

When is effort certified?

- **Effort is certified after each semester (3 times per year). The PERT schedule may be [found here: http://www.usf.edu/research-innovation/sr/pa/documents/pert- schedule.pdf or, by contacting PERT staff.](http://www.usf.edu/research-innovation/sr/pa/documents/pert-schedule.pdf)**

- The schedule is coordinated by the PERT Advisory Committee and posted annually. The deadlines are communicated to the departments when effort reports are released for review and certification. Strict adherences to these deadlines are critical to meet federal compliance for timely reporting.

- Within the PERT system, there is a function to expire the effort reports. During close-out of a PERT period, all uncertified reports will be expired. Upon expiration of effort reports, Sponsored Research will take steps to ensure all federal dollars are removed from payroll for that period.

Where is effort certified?

- Effort is certified via the PERT system in FAST.

- Certifiers must access (sign on to) FAST to review effort reports, request adjustments as needed and certify the reports.

Examples Reporting Committed Cost Share: Example 1:

- Of the total time worked during the reporting period, the employee's time was spent on the following (listed by line#):

Proj/Grt	Cost Share A/C Desc	FAST Descr	Payroll%	Effort%	Combination Code	Oper Unit	GL Acct	GL Deptid	Fund	Product
1		DEPT OF LAW & MENTAL HLTH	59	59	000029808	TPA	50022	582000	10000	000000
2 5820105000		A Retrospective Analysis of Pu	6	6	000078636	TPA	50022	582000	22000	000000
3 5820107600	COSTSHARE 5820107600	Evaluation of AHCA	35	35	000114157	TPA	50022	582000	10000	000000

Total Payroll%: 100 Effort%: 100

1. 59% non-project related effort

2. 6% effort on project 582010500

3. 35% effort committed to Project 5820107600, paid by state funds (Fund 10000)

Examples Reporting Committed Cost Share: Example 2:

- The second example reports two separate instances of project-to-project committed cost share. Of the total time worked during the reporting period, the employee's time was spent on the following. (listed by line#)

Proj/Grt	Cost Share A/C Desc	FAST Descr	Payroll%	Effort%	Combination Code	Oper Unit	GL Acct	GL Deptid	Fund	Product
1 5830112800		University of South florida Ce	95	95	000082726	TPA	50021	583002	20000	000000
2 5830111200	COSTSHARE PROJECT TO PROJECT	Center for Autism and Related	1	1	000094542	TPA	50021	583002	21000	PRJPRJ
3 5830116404	COSTSHARE - 5830112800	CARD to UCEDD C/S	4	4	000116576	TPA	50021	583002	21000	PRJPRJ

Total Payroll%: 100 Effort%: 100

- 2.1% effort committed to an unidentified project (paid by Project 5830111200)
- 3.4% effort committed to Project 5830112800 (paid by Project 5830116404)

Resources

https://www.usf.edu/research-innovation/sr/pa/pert-training.aspx
https://www.usf.edu/research-innovation/sr/pa/pert.aspx

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Please contact your Sponsored Research Compliance Team with any questions regarding Effort Reporting.

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