BEST PRACTICES
CHECKLIST FOR EFFORT COORDINATORS

*To aid in accurate and timely submission of Effort Statements.¹*

1) Review all pertinent UM Reports on the web: [https://www.umreports.umn.edu/umreports/main.aspx](https://www.umreports.umn.edu/umreports/main.aspx)
   - The most significant report is the Salary Distribution Report, which can be run by Financial Unit or by Emplid number. This report totals at the Account String level on dollars and percentages, it lists the Chartfield 2 where present.
   - Other reports that may assist in the certification process are: YTD Employee Distributions, and Salary and Fringe Detail by Pay Period

2) To ensure the charges to sponsored activities are current, review the Effort Statements in your Department Dashboard List on a periodic basis (it is best to review during the building period to ensure accurate project charges)
   - If charges need to be adjusted, do the HSA as soon as possible to ensure compliance and timeliness, so the financial report will be appropriately stated (remember reports are due 90 days after grant end date, some may have a shorter term).
   - At the grant year end make all appropriate salary adjustments to ensure timeliness (this may precede the effort certification cycle).
   - If you do not have access to an effort statement in one of your Deptids listed in your Department Dashboard of ECRT, contact your lead effort coordinator or the Effort Unit to inquire about the statement.

3) If a statement has sponsored accounts in multiple Deptids, the payroll and cost sharing on the statement needs to be Approved by one of the Effort Coordinators of highest sponsored activity, but Effort Coordinators for all Deptids of the sponsored projects need to be involved in reviewing/confirming their Deptid’s payroll and cost sharing charges are appropriate.
   - The non-sponsored account is best confirmed by the E.C. of that Deptid with a note in the “Comments Box” to assure the signer the payroll charges are correct. This can also be accomplished by the Approving EC writing the note after communicating with the non-sponsored EC.
   - Since 100% of the effort needs to be certified, the certifying individual needs to certify every account line, including non-sponsored accounts of all Deptids, because only when the Assurance Statement is signed with 100% certified is the statement Certified.
   - The result is that Effort Certification is a combined process of Certification (all effort percentages confirmed and checked by the signer(s) of the statement) Approval (all percentages confirmed by E.C.’s) and.

4) Compare the committed cost sharing requirements in the NOGA to the effort statement’s cost sharing to ensure award requirements are being met. Remember, only committed cost sharing should be certified on Effort Statements, even if the researcher contributed additional effort.

5) When the HSA has been processed in HR system and Sent to the GL, confirm in ECRT the effort statement has the HSA recorded in Transaction History and the proper percentages are in the Payroll Column. All departmentally generated statements (Manual Statements) must reference the corresponding HSA number(s).

6) Make corrections to Effort Statements for individuals exceeding the NIH Salary Cap by generating the HSA that will revise the computed effort in ECRT to the corresponding cost sharing requirements (HSA’s), Certifying and Approving after the transaction(s) has updated the statement.

7) Use the “Effort Notes Box” to document all pertinent information and save, with the understanding that the remarks be concise and are then part of the audit trail.

8) If the statement has no sponsored effort to report for the Effort Cycle, then select “No Certification Required” option and accompany with an appropriate audit note in the “Notes Box.”

¹ Revised January 8, 2013