

Classification: Financial Management

Approving Authority: President

Responsible Authority: Vice President of Administration and Finance

Implementing Authority: Grants Office

Effective Date: May 2025

Review: April 2028

Periodic Review and Certification of Effort - Policy & Procedures

1.0 Purpose

- 1.1 This policy establishes the requirements and procedures for the periodic review and certification of effort expended by employees on Federal grants to ensure accuracy in charging costs to Federal awards, compliance with Federal regulations, and accountability within the American University of Iraq - Baghdad.

2.0 Scope

- 2.1 This policy applies to all employees who are paid wholly or in part from Federal grant funds, or who have committed effort to Federal projects as cost-sharing contributions, regardless of funding source.

3.0 Definitions

- 3.1 Effort certification - a process by which the university confirms that salaries charged to or matched against federally funded projects are reasonable and consistent with the work performed.
- 3.2 Federal grant - funding provided by the Federal government to support specific research or other projects.
- 3.3 Cost sharing - contributions from AUIB or partners, directly or in-kind, that support the scope of work defined by a federally funded grant.

4.0 Definitions

- 4.1 Employees who receive funding from, or contribute effort to, Federal grants must certify their effort semi-annually to confirm the accuracy of the charges to the grants.
- 4.2 The certification must reflect the proportionate share of the total professional activity for which the employee is compensated by the University.
- 4.3 All certifications must be accurate, timely, and must reflect all sources of effort, including both sponsored and non-sponsored activities.
- 4.4 Any changes in effort allocations that may affect existing certifications must be reported to the Grants Office immediately.
- 4.5 Failure to comply with the effort certification requirements may result in adjustments to funding, potential recovery of funds by Federal agencies, and corrective actions under University policies.
- 4.6 Certifications must occur semi-annually.

5.0 Procedures

- 5.1 The Grants Office will distribute the Periodic Review and Certification of Effort Forms to applicable employees by the end of each certification period.
- 5.2 Employees must complete their effort certification forms, reviewing their allocated effort as documented against actual work performed.
- 5.3 Supervisors and the Human Resources department must verify the accuracy of the information provided and ensure that all effort is properly accounted for.
- 5.4 Completed forms must be submitted to the Grants Office within 30 days after the end of each certification period.
- 5.5 The Grants Office will conduct periodic inspections of effort certifications to ensure compliance with this policy and applicable Federal regulations.
- 5.6 The Grants Office will retain all certification forms and support documentation for a period of seven years, as required by Federal regulations and University policy.
- 5.7 Any discrepancies identified during audits must be resolved in accordance with Federal and University guidelines.

Related Policies and Documents

Federal Award Administration Policy
Financial Conflict of Interest Policy
Payroll Processing Policy

Appendices

Appendix A: Example of a Completed Periodic Review and Certification of Effort Form
Appendix B: Federal Regulations on Effort Reporting

Appendix A - Example of a Completed Periodic Review and Certification of Effort Form

Organization Information

Organization Name:	American University of Iraq-Baghdad
Grant Funder(s):	Bureau of Near Eastern Affairs, Department of State
Grant Number(s):	
Certification Period:	June 1, 2024 – December 31, 2024
Employee Information	
Name:	
Position Title:	
Department:	

Statement of Effort

The distribution of effort represented below reasonably reflects the work performed by the employee during the certification period in relation to the total institutional activities for which they are compensated.

Effort Allocation		
Grant or Project Title	Grant Number	% of Total Effort
Grant Title 1	Grant Number	%
Grant Title 2	Grant Number	%
Other Institutional Activities	--	%
Total		100%

Note: total level of effort cannot exceed 100%

Certification

I certify that the above represents a reasonable estimation of the work performed by the employee during the certification period relative to the total compensated activities. This certification is based on my knowledge, salary, and other supporting information, which I have reviewed.

Employee Certification

Signature: _____
Date: _____

Supervisor Certification

Signature: _____
Name: _____
Title: _____
Date: _____

Human Resources Certification

Signature: _____
Name: _____
Title: _____
Date: _____

Instructions

- **Employee:** Please review the Effort Allocation above and confirm that it accurately reflects your total effort across all AUIB institutional activities.
- **Supervisor:** Confirm that the effort allocations listed are accurate and based on the records and evidence such as any project reports, deliverables, meeting updates, and other documentation.
- **Human Resources Official:** Review and verify the accuracy of the information and completeness of job description reflecting duties pertaining to grant projects and institutional activities.

Notes

- This form must be completed and signed at the end of each certification period. AUIB utilizes a certification period of every six (6) months.
- Any changes in effort distribution as compared to the planned effort should be noted and justified in the space provided below.

Changes and Justifications (if applicable)

(Provide details of any significant deviations from the planned effort and reasons.)

Appendix B: Federal Regulations on Effort Reporting**Document Retention**

Keep this form and all related supporting documentation accessible for review during audits and as required by AUIB record retention policies consistent with United States Government Federal regulations.

Document Purpose

- Under **2 CFR §200.430(i)**, compensation for personal services must be supported by accurate records that reflect the work performed. Certifying effort ensures compliance with this requirement. Certification occurs retroactively based on actual effort.
- Certifications at AUIB are conducted semi-annually (every six (6) months). Each certification period should cover all work performed in that period.
- The primary purpose is to confirm that the salary disbursed from the grant funds corresponds accurately to the percentage of time the employee dedicated to the grant. This approach helps prevent discrepancies and the need for adjustments or repayments due to inaccurate effort reporting.