Brigham Young University
Effort Reporting Procedures

Federal regulations require that wage payments charged to federal sponsored research projects be certified. Certification is accomplished using an effort report for salaried employees or an electronic supervisor approval for hourly wages. Effort must be certified for all individuals who receive some portion of their compensation from, or who contribute required cost sharing effort to, a federal project. Effort is certified by the employee, principal investigator (PI), or a responsible official who can verify work. It occurs after the work has been done to ensure that the effort justifies the payment.

All compensated effort must be certified. 100% of effort encompasses total time spent by an employee performing all activities required by his or her job, including sponsored research work. A key concept is that effort is being certified, not hours. Effort is not based on a 40-hour week. A research assistant working 15 hours per week would count all 15 hours as 100% of effort. The same concept applies to professors, administrators and other employees working on sponsored research.

While the effort certification process suggests a high degree of precision, acknowledgement exists that the process is based on estimates. Federal regulation states: *"It is recognized that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate."*

Grants & Contracts Accounting (GCA) responsibilities:

GCA generates effort reports based on payment requests and payroll records for each salaried individual whose effort should be certified. These reports are generated at the end of each semester (spring/summer terms are combined into one report). The reports are sent to PIs for certification. GCA then ensures that all reports are certified and collected.

GCA also does a monthly review of all hourly wages paid from federal sponsored research. The hourly wage approval requests are generated by the Payroll system and sent to supervisors at the end of every two-week pay period. GCA's review is done to ensure that hourly wages have been approved / certified by the appropriate supervisor or responsible official. If there are questions or issues, GCA follows up on each problem to ensure proper resolution.

If significant differences are indicated between the effort certification and the wage or salary payment, GCA works with those involved and corrections are made to ensure that these payments from federal sponsored projects are reasonable and allocable.

Principal Investigator (PI) or supervisor responsibilities:

After the reports are generated by GCA and the Payroll system, PIs or supervisors are asked to certify the reports. Certifying is attesting that the effort reported reasonably represents how effort was actually expended during the reporting period. If there are discrepancies between the report and effort, the PI or supervisor should work with GCA to get the problem resolved.