
1. Policy Statement

Effort Certification & Reporting is a standard requirement by the University to confirm that time spent on sponsored programs is allowable, allocable, reasonable, and justifiable in relation to the actual work performed.

All personnel involved in federal, state, or local government sponsored programs (including pass-through agreements) must comply with federal regulations regarding the committing, charging, and reporting of effort on those programs, as implemented by University policy and procedures.

2. Reason for Policy

The University receives funding from federal, state, and local government sponsors in support of sponsored programs, awarded through grants and contracts. In order to comply with federal regulations, the University must assure those sponsors that effort expended on their projects justifies the remuneration charged and that cost share commitments are met. Effort Certification & Reporting provides assurance that University personnel have met their sponsor commitments.

3. Who Should Read this Policy

This policy applies to all schools, departments, and personnel of the University involved in administering federal, state, or local government sponsored programs (including pass-through agreements), as well as individuals who devote, certify, and review effort on those programs. All parties involved must comply with this policy.

4. Definitions

Certification Period is the 30-day calendar time period during which Certifiers must complete Effort Certification & Reporting for the effort reporting period designated by the University.

Certifier completes Effort Certification using suitable means of verification.

Cost Share is the portion of sponsored program costs not paid by the sponsor.

Designee is an authorized alternative Certifier, and must assume the responsibility of the Certifier role.

Effort is the expenditure of time to support sponsored programs activities and non-sponsored activities at the University. The portion of time spent towards an individual activity is expressed as a percentage of the individual's Total Effort.

Effort Certification is the attestation/approval by the Certifier that effort reported for each activity during the given effort reporting period reasonably reflects the actual work performed, using suitable means of verification. Effort Certification must account for Total Effort expended during the given effort reporting period.

Effort Coordinator supports Certifiers and associated staff by reviewing and ensuring the accuracy and completeness of all activity reflected on the effort reports.

Effort Reporting is the documentation and reporting of an individual's effort during a given effort reporting period designated by the University.

Total Effort is the sum of an individual's professional activities during the effort reporting period and must equal 100% effort for that period.

5. Policy and Procedure

Effort Certification & Reporting is the University's process to comply with federal regulations to verify that remuneration charges and cost share commitments on sponsored programs are allowable, allocable, reasonable, and justifiable in relation to the actual work performed. Effort Certification & Reporting is mandatory for all personnel who devote effort to federal, state, or local government sponsored programs (including pass-through agreements). Certifiers who devote effort to one or more federal, state or local government sponsored programs (including pass-through agreements) will complete all Effort Certification & Reporting requirements within the Certification Period defined by the University. Such requirements will be completed via the appropriate University effort reporting system with the support of the Certifier's Effort Coordinator.

An effective effort reporting process is closely tied to an effective salary distribution process. Payroll should be allocated in a timely and accurate manner and regularly monitored by authorized personnel. This supports a strong internal control environment for Effort Certification & Reporting by ensuring that salary charges to sponsored programs are timely and accurate, thereby mitigating after-the-fact cost transfers.

6. Roles and Responsibilities

Effort Coordinators are responsible for coordinating with the Certifiers to ensure that effort certification and reporting is completed in a timely and accurate manner.

Certifiers are responsible for the conduct and administration of sponsored programs in compliance with applicable laws, regulations and University policies.

Grant & Contract Accounting (GCA) ensures University-wide compliance of the Effort Certification & Reporting Policy.

Office of Information Technology (OIT) is responsible for systems maintenance and technical support.

Office of Research & Sponsored Programs (ORSP) exercises stewardship over sponsored projects in accordance with specific sponsor award terms and conditions

7. Related Documents

- Effort Certification & Reporting Procedure Manuals
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Final Guidance (including [§200.430 Compensation-personal services](#))
- OMB Circular A-21, Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions

8. Contacts

- Grant and Contract Accounting, (848) 932-0165, dqca1@rci.rutgers.edu