

# Effort Reporting and Certification

Effective: February 1, 2011

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## Introduction

Effort reporting is a process required by the federal government to verify that direct and indirect labor charges and cost share efforts to federally sponsored projects are reasonable and reflect actual effort performed. The Uniform Guidance (2 CFR Part 200 Subpart E) Cost Principles for Federal Awards is the regulation that guides the allowability of costs on federal awards. 2 CFR 200.430 sets forth the criteria for acceptable methods of charging salaries and wages to federal awards.

The regulation requires institutions to have a system of internal control which provides reasonable assurance that salary charges are accurate, allowable, and properly allocated. Effort certification is the university's means of providing this assurance of effort to sponsors.

## Policy Statement

It is the policy of Iowa State University to comply with federal regulations regarding effort certification and reporting. Consequently, Iowa State University has adopted this effort certification and reporting policy, supported by a detailed Effort Reporting Manual.

University departments are responsible for ensuring that the salaries charged to federal and other sources are allowable, appropriate and reasonable. (An employee's base salary shall be used to compute salaries charged to sponsored programs unless sponsored policies further limit salary charges.) Departments are also responsible for the timely monitoring of salary allocations to sponsored awards and required reporting through the Workday effort certification process.

After July 1, 2019, effort certification confirmations will be electronically routed and confirmed to fulfill Iowa State University's effort certification requirements within 2 CFR Part 200. That process includes effort performed on federal and federal flow-thru sponsored projects from which salary was paid as well as cost-shared effort on any federal and federal flow-thru sponsored projects. Effort certification for salaried individuals and hourly paid individuals will occur twice a year.

Principal Investigators (faculty and non-faculty), faculty and professional and scientific employees must certify and confirm their own effort within Workday. For all classification within the hourly payroll, the departmental effort certification coordinator or a supervisor with first-hand knowledge of the effort must certify effort for the individual.

Inaccurate, incomplete, or untimely effort reporting may result in funding disallowances and lead to disciplinary action and/or other sanctions against the responsible individual.

## Resources

### Links

- [Employee Activity Summary of Effort \(EASE\) Manual \[PDF\]](#)
- [Office of Sponsored Programs Administration](#)
- [Sponsored Programs Accounting](#)
- [Controller's Department](#)
- [Cost Principles for Federal Awards, 2 CFR Part 200 Subpart E](#)
- [Cost Principles-Compensation, 2 CFR 200.430](#)