



# Effort Certification Policy

## Policy Statement

This policy provides guidance to ensure all persons responsible for effort reporting at Nevada State (NS) have the necessary information to submit accurate and timely reports.

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## Definitions

**Effort:** Effort is the proportion of time spent by an employee on any NS activity for which they receive compensation. Effort on a sponsored project is a percentage of total institutional effort.

**Total Institutional Effort:** All compensated effort performed by an employee during a specific reporting period. This includes work on sponsored and non-sponsored activities. The total institutional effort will always equal 100%, even if the employee has less than a 1.0 FTE appointment.

**Reasonably Accurate:** The federal government requires that salary charged to a project is consistent with an individual's actual effort in order to ensure that you only charge a sponsor for effort that directly benefitted the project's scope of work. However, the federal government also recognizes that teaching, research, service and administration are intermingled in the daily activities of personnel. Thus, do not expect personnel to report precisely how they spend their time working on sponsored projects; instead, a reasonable estimate over a specified period based on a percentage of effort is acceptable.

**Certification:** The attestation by an employee or proxy/designee that payroll expenses charged to sponsored projects as direct charges or cost share, reasonably reflect the amount of work performed for the benefit of the project's scope of work during a specific effort-reporting period.

**Cost Shared Effort:** Effort that is paid by NS or another non-sponsor source that benefits a sponsored project's scope of work. Report mandatory, salary cap, and voluntary committed cost share effort performed during the reporting period. (Refer to Cost Share Policy)

**Effort Reporting Period:** The period during which an employee performs effort.

**Institutional Activities:** All job duties or assignments for which an employee receives compensation from, and benefits, the institution. In the effort reporting process, faculty and staff certify their effort on sponsored projects as a percentage of their total effort on all institutional activities.

**Institutional Base Salary (IBS):** IBS is the annual compensation paid by the University for individuals holding faculty or staff appointments, whether that individual's time is research, instruction, administration or other activities. IBS excludes any income that an individual earns outside of their institutional responsibilities.

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## Policy

As a recipient of federal funding, NS is required to comply with standards for documentation of personnel

expenses to federal awards. These are found in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (§200.430(i)). According to this regulation, while the University can initially charge salaries to sponsored project accounts based on budget estimates, it must have internal controls to review the interim charges and make all necessary adjustments so that the final amount charged to the federal award is accurate, allowable and properly allocated. NS applies this requirement to all sponsored project accounts, federal and non-federal.

Effort directly charged to a sponsored project is certified through the effort reporting process in Workday. A certification of effort verifies that payroll expenses, either directly charged or cost shared, to a sponsored project are reasonably accurate in relation to the actual amount of effort spent on activities that benefited the project's scope of work. Certifications must be completed within a minimal amount of time after effort reports are initially generated in Workday. The "Due Date" in the status report is used to manage timely completion of certifications. When a Payroll Accounting Adjustment is required, it may be necessary to complete an updated effort certification report for that period. A newly created Workday Effort Report or processing of Recertify Effort Certifications can capture any efforts modified during a past period.

Effort reporting for NS occurs on a quarterly or semi-annual basis, or other period, if mandated by the awarding agency.

## Who Must Comply

All University personnel who receive compensation for work directly performed on a grant are required to have effort certified. With the exception of Students, individuals are required to certify their own effort. Student Worker efforts are certified by their Manager. For individuals who are unable to certify their own effort (for example, terminated individuals), a person that has knowledge of the employee's effort (e.g. Principal Investigator for the sponsored project or the employee's Manager) may provide certification.

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## CONTACTS

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## RELATED INFORMATION

- [2 CFR § 200.430\(i\)](#)
- Board of Regents Handbook: Title 4, Chapter 3, Section 3
- NSU Extra-Contractual Compensation Policy
- NSU Promotion and Tenure Policy
- NSU Academic Workload Policy
- Workload Policy memo from Bart Patterson, President, August 4, 2016

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## HISTORY

Revised 7/18/2023

Certified by: Director, Grants Award Services

At the Direction of: Senior Vice President for Finance and Business Operations