

To: Temple University Research Community

From: Office of Cost Analysis & Compliance

Date: August 1, 2008

Re: **Best Practices for Effort Certification – Update**

The research community that is involved in the completion and certification of effort reports should be cognizant of the best practices of completing an effort report. This memorandum serves to provide a quick outline of these best practices. For a comprehensive discussion about the precise certification requirements involved when devoting effort on a sponsored award please refer to our [Effort Reporting Policy](#) and [OMB Circular A-21](#).

1. **After-The-Fact Certification**

Temple University employs and after-the-fact certification as described in [OMB Circular A-21](#), where the University is permitted to charge payroll expenses to a sponsored award based on reasonable estimates of how we expect individuals to devote their effort ***before*** it occurs. Then ***after-the-fact***, effort must be certified and adjusted in the Effort Reporting System (ERS) based on how actual effort was expended during the certification period.

2. **Actual Effort vs. Budgeted Effort**

The percentages on an individual's effort report must be certified based on the actual effort performed and not simply based on estimates from the proposal, unless the budgeted effort agrees with the actual effort.

3. **Proper Certifiers**

The proper certifiers of effort reports are as follows:

A. **The Named Employee**

The employee named on the effort report is appropriate when that individual is a faculty member or an exempt employee.

B. **The Principal Investigator**

Since our faculty members are afforded professional judgment by [OMB Circular A-21](#), they are encouraged by the University to certify their own effort, as well as, the effort of those whom they supervise on the project(s) in which they act as Principal Investigator. However, some schools and colleges at the University **require** that faculty certify their own effort.

C. **Responsible Official Using Suitable Means to Verify the Work was Performed**

If you certify an individual's effort and you do not have first-hand knowledge of that person's effort, then you may only certify their effort if you have suitable means, such as documentation, that verifies the levels of effort devoted to each activity in order to support the percentages you certify.

4. **Certification of Total Effort**

This concept of certification of total effort means that you are certifying effort for 100% of all Temple activities. However, faculty and staff must consider **all** activities for which they are paid by Temple when determining correct percentages devoted to each individual activity. Reasonable estimates are appropriate since many activities are intermingles.

For effort devoted to the mission of the institution, donated or volunteer effort is called voluntary uncommitted cost sharing. It is **not** necessary to document this type of cost sharing as it cannot be recouped as part of the Facilities and Administrative (F&A) Rate calculation.

Should you have any comments regarding any issue relating to effort reporting, please contact the Office of Cost Analysis & Compliance at 1-0556, 1-0563 or 1-4844 or email us at compliance@temple.edu.