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Office of Research Administration
Western Carolina University

Faculty Guide on Effort Reporting Using Payroll Certification

Introduction

Effort reporting is a federally mandated process to ensure that the salary charged to a sponsored project is commensurate with the effort expended on that project. Payroll certification is an after-the-fact review and attestation that the payroll charged to a federally sponsored project is reasonable in relation to the work performed.

Key Concepts

1. **Effort**: The proportion of time spent on any activity, expressed as a percentage of the total professional activity for which an individual is employed by the institution.
2. **Payroll Certification**: The method by which WCU certifies that the payroll charged to a project is reasonable and reflects the actual effort expended.

Why is Effort Reporting Important?

Effort reporting ensures compliance with federal regulations and institutional policies. It helps in:

- Verifying that the salaries charged to sponsored projects are appropriate.
- Avoiding penalties and funding disallowances due to inaccurate reporting.

Steps for Effort Reporting Using Payroll Certification

1. **Review Effort Reports**:
   o Principal Investigators (PIs), Co-PIs, and staff must individually review their own effort reports to ensure that the percentages reasonably reflect the effort expended on sponsored and non-sponsored activities.
   o Effort reports, using payroll certification, will route to individuals via Adobe Sign
2. **Certification Process**:
   o Effort reports must be certified three times a year (fall/spring/summer)
   o Review the payroll report provided to you by ORA.
   o Ensure that the certification is completed within the designated certification windows.
3. **Addressing Corrections**:

- o If you feel there is a need for a change to your payroll certification form, please reach out to ORA for support.
- o The ORA handles any changes needed to payroll certification forms on a case-by-case basis.
4. **Timely Certification**:
   - o Payroll certifications are due back to the ORA within 2 weeks of release via Adobe Sign.
   - o Please complete your payroll certification in a timely manner.

Responsibilities

- **Principal Investigators (PIs), Co-PIs, and Staff**: Individually certify their own effort and ensure accuracy.
- **Office of Research Administration (ORA)**: Provide guidance and support throughout the certification process.

Resources

For further assistance, please contact the Office of Research Administration.

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