The federal government, through the Office of Management and Budget (OMB) Circular A-21, Section J.10, requires effort certification on federally-sponsored activity. In order to receive and maintain eligibility for funding, sponsoring agencies require accurate and reasonable documentation to support that labor costs charged to sponsored accounting units are consistent with the effort expended. This certification is reviewed for the following two purposes:

1. To verify that the percentage of effort placed on a federal award is not less than the percentage of salary charged to the accounting unit.
2. To capture any voluntary cost sharing by indicating an excess percentage of effort as compared to the percentage of salary.

This Effort Certification Policy is intended to meet this federal requirement.

A. After-the-Fact Reporting

Smith College uses an “After-the-Fact Activity” system to comply with the federal effort certification requirement. Under an after-the-fact system, distribution of salaries and wages for employees working on externally-funded projects will be supported by activity reports. Charges are made initially on the basis of estimates made before the services are performed. Activity reports will reflect an after-the-fact reporting of the actual percentage distribution of activity of employees. If significant (>10%) differences between the charges and actual distribution, the charges will be promptly adjusted to reflect actual activity.

B. Employee Effort Certification Reports

Employee Effort Certification Reports will reasonably reflect the percentage distribution of efforts expended by Smith College faculty and exempt professional staff involved in federally-funded grants, contracts, and cooperative agreements. The report will account for 100% of an employee’s actual effort for the given time period.

100% effort is defined as the effort expended to accomplish the full set of activities encompassed by Smith College appointments regardless of the actual number of hours expended on those activities. 100% effort is not defined as a single, standard number of hours or days per week because it will likely be different for each faculty/staff member and may vary during the year. The number of hours implicit in an individual faculty member's 100% must be reasonable and supportable to department, school, college and external reviewers if requested.

The employee should indicate the percent effort (number of hours worked on an individual activity divided by the total number of hours worked for Smith College) for all federally-sponsored research and curricular (i.e., instruction, administration, public service) activities.

The employee should provide an account of all effort expended on a sponsored activity, even if the sponsor did not compensate the employee for that activity, which constitutes “cost sharing.” This can occur on a mandatory or voluntary basis. Mandatory cost sharing occurs when it is required by the sponsor at the time of application. Voluntary cost sharing represents additional effort expended on a project that is not required by the sponsor. Although it is the College’s practice to minimize voluntary cost sharing, the PI must record all effort expended on their projects regardless the source of compensation.
Employee Effort Certification reports do not need to be completed by clerical staff or students that fill out a weekly time sheet.

Principal Investigators will be required to verify that the information provided by any employees working on their grants is accurate.

Employee Effort Certification Reports are required for three reporting periods annually. Effort certification report requests will be distributed to all applicable employees approximately 15 days from the close of a reporting period. Completed reports must be submitted to the Controller’s Office (College Hall 204) no later than the 30 days after the distribution of the effort certification report request. The reporting periods and approximate submittal deadlines are provided as follows:

a. Summer (June 1–August 30); submittal deadline – October 15
b. Fall (September 1 – December 31); submittal deadline – February 15
c. Spring (January 1 – May 31); submittal deadline – July 15

Completed Employee Effort Certification Reports will be filed in the Controller’s Office.

C. Other Items of Note

1. When a PI is absent in excess of 90 days from his/her project, approval must be obtained from the sponsoring agency.
2. Changes in effort require approval from the Provost/Dean’s Office and/or the Sponsoring Agency as appropriate.
3. Time spent in the preparation of proposals cannot be charged to a sponsored accounting unit. Therefore, it is inappropriate for an employee to be paid from sponsored accounting units to prepare and submit proposals.

For further information, contact the Controllers Office at (413) 585-2200.