

Northeastern University

Effort Reporting – Frequently Asked Questions

- **What is effort reporting?**

Effort reporting is the method of certifying to sponsors and the granting agencies that the level of work performed as a condition of the award has actually been completed.

- **Why do we do effort reporting?**

As a recipient of federal funding, Northeastern University is required to comply with **Uniform Guidance**, which indicates that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. The certified effort reports provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

- **What is the research annual certification report?**

The research annual certification report is the University's primary means for complying with the federal regulations relating to effort certification. The information contained on the report reflects employee salaries charged to the project/fund for the period of July 1st, 2020 through June 30th, 2021. The reports utilize payroll charges (from Banner HR) as the basis for effort certification.

- **Who can certify the research annual certification report?**

The Principal Investigator (PI) or designated official is ultimately responsible to ensure that all salary charged to the fund is commensurate with the employee's effort on the project. If a PI is not available to certify the effort report, then an individual having direct knowledge of the employee's effort, or suitable means of verification that the work was performed, may certify.

- **What am I certifying?**

As the PI, you are certifying that the payroll charges for the employees listed on the research fund, reasonably reflects the activity on the project for which the employee was compensated.

- **Are administrative/clerical salaries allowable on my project?**

Administrative and clerical salaries are generally unallowable expenses on federal awards. Per **Uniform Guidance**, these roles should normally be treated as indirect costs. It may be appropriate for such positions to be charged if administrative/clerical services are integral to a project, if the costs are explicitly included in the budget or NU has written prior approval from the awarding agency, and the costs are not also recovered as indirect costs.

- **What am I required to do if there are any changes or corrections needed on the report?**

If a change or correction is needed, note the change on the research annual certification report, sign, and return the report to NU-RES. Please note that you will need to complete and process a K2 Payroll Distribution Change (PDC) form immediately, in order to update the payroll charges on the project.

Instructions for completing a PDC in K2 can be found by clicking on the following link;

https://www.northeastern.edu/hrm/pdfs/hr-payroll/Payroll_Distribution_Change_PDC_Form_Instructions_070115.pdf

- **When do I have to certify the report?**

The PI is required to review, sign, and return the research annual certification report to NU-RES by November 1, 2021.

- **What happens to the annual certification report when I return it to NU-RES?**

NU-RES is responsible for monitoring the University's compliance with the effort reporting process and maintaining certified reports on file for audit purposes. Reports are not sent to sponsoring agencies, unless requested.

- **Whom do I contact if I need additional information regarding the effort reporting process?**

If you have any questions please contact Fred Crompton in NU-RES by email f.crompton@northeastern.edu or telephone 617-373-4957.