

COMPARISON OF EFFORT REPORTING TO PAYROLL CERTIFICATION

Description	Effort Reporting System	Payroll Certification System
System Focus	Individuals	Project (Grant or Contract)
Certification Frequency	Quarterly	Annually (Based on project's budget year)
Time frame for distributing the form	February, May, August, and November	After the end of the project's budget year
Time frame to sign certification	Within 90 days after the end of the quarter, which is also 45 days after receiving the form	Within 60 days of the end of the budget year.
Signers	Individual employee, Principal Investigator, or person with First-hand knowledge	Required: Principal Investigator Optional: Co-principal Investigator, business officer, lab supervisor, etc.
System Rationale (Theoretical foundation) For Certifying Salaries and Wages	Amounts are reasonable based on percentage of effort	Amounts are reasonable based on work performed
Committed Salary Cost Sharing	Shown as a percentage of effort	Amounts are reasonable based on work performed
NIH Salary Cap	Shows total effort expended on the project, but amount reflects cap limitations	The acceptable amount is net of the cap disallowance.
Special Costing Requirements: Clerical and Administrative, NSF salary limit, No proposal preparation charged to project, NIH cap	Not addressed	Part of the certification