UNIVERSITY OF
South Carolina

Controller's Office
Time and Effort
Understanding Proposed/Committed and Actual/Certified Effort

	Proposed/Committed Effort	Actual/Certified Effort
Basic Difference	Describes what you plan to do	Documents what you actually did
Applicable Document	Proposal, Notice of Award	Effort report
Question Answered	"How much time do I expect to spend on this project during the award period?"	"How much time did I actually spend on the project during the effort reporting period?"
Basis	A reasonable estimate of the time needed to complete the proposed work.	A reasonable estimate of the actual work performed, based on knowledge of the activities.
Purpose	Helps establish the project's staffing plan, budget, and effort commitments.	Documents actual effort and substantiates the appropriate allocation of salary costs.
How Effort is Expressed	Often in person-months or as a percentage of effort across a budget period.	As a percentage of total effort for the six-month reporting period.

Will the percentages match?
The percentages are unlikely to match, as the basis for each type of effort differs. Proposed/committed effort is based on a full award period or budget year, whereas actual/certified effort is based on standard six-month timeframes (January – June and July – December each year). Furthermore, project needs and workloads can vary over time.

What should I do when actual effort differs from the plan?
Contact your SAM Administrator to review salary allocations, cost sharing, and whether the award's effort commitment is being met. Certain reductions require sponsor approval. Always report actual effort accurately, even when a difference between a report and the proposal requires follow-up.

Three Points to Remember

- **Certify actual work.** Do not copy the proposal percentage simply because it was budgeted or committed.
- **Effort is measured against all your university responsibilities.** Your total effort equals 100%, regardless of how many hours you work each week, and includes research, teaching, administration, service, and other activities.
- **Certifying effort requires knowledge of the work performed.** Before certifying, make sure you have sufficient knowledge of the individual's project activities to reasonably confirm the effort reported. A commitment or payroll allocation alone does not establish how the individual actually spent their time.

Example
Dr. John Smith proposed 33.75% effort on Project A for the January 1 - December 31, 2026 period, which was approved and awarded by the Federal Agency for Research and Innovation.

Proposed/Committed Effort: 33.75%. This is the annual committed effort for the full 12-month award period; each effort report covers six months.

Dr. Smith's work throughout the year reflected the following appointment/activity, for which Account Change Forms were submitted proactively to allocate his payroll to the project:

Period	Total Months	Appointment / Activity	% of Pay Allocated to Project A	% to Pay Allocated to Non-Sponsored Award Activities	Portion Attributable to Project A (in Months)
Jan 1 - May 15	4.5	Academic-Year Appointment	20%	80%	4.5 × 20% = 0.9
May 16 - June 30	1.5	Summer Research Appointment	100%	0%	1.5 × 100% = 1.5
Total Jan - June	**6**				**2.4**
July 1 - Aug 15	1.5	Summer Research Appointment	50%	50%	1.5 × 50% = 0.75
Aug 16 - Dec 31	4.5	Academic-Year Appointment	20%	80%	4.5 × 20% = 0.9
Total July - Dec	**6**				**1.65**

	Project Months ÷ Months in the Period	Actual Effort % on Effort Report
Actual Effort for January - June	(0.9 + 1.5) ÷ 6 = 2.4 ÷ 6	40%
Actual Effort for July - December	(0.75 + 0.9) ÷ 6 = 1.65 ÷ 6	27.5%
Average Annual Actual Effort	**(2.4 + 1.65) ÷ 12 = 4.05 ÷ 12**	**33.75%**

Why the Reports Differ
The summer research appointment is split between two effort reporting periods. The 100% summer research allocation falls in January – June; the 50% summer allocation falls in July – December. Each period also includes 4.5 academic-year months at 20%.

What to Certify
In this example, certify 40% for January – June and 27.5% for July – December. The two equal six-month periods average 33.75% for the year. This demonstrates how different reporting-period percentages can match the proposed/committed effort when averaged for the applicable timeframe.

The payroll allocations in this example reflect the work performed. Certification still requires knowledge of actual activities; payroll allocation alone does not establish actual effort.