



Federally Sponsored Effort Documentation

Area: Research Accounting

Subject: Effort Reporting

Applies To: University Faculty, Staff, and Students

Sources: [Code of Federal Regulations](#) (CFR), [RSSP-202](#)

Responsible Party: Vice President of Business & Finance

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I. Purpose

The purpose of this policy is to establish guidelines and procedures for documenting personnel (faculty, staff, and students) charged to federally sponsored grants and contracts.

II. Policy Statement

Georgia Southern University uses a subsequent system of documenting time & effort charged to federal grants and contracts by estimating effort and then charging salaries and wages based on these estimates.

III. Definitions

Effort is the amount of time an individual devotes to fulfilling their University responsibilities. Effort reporting is a method to document and certify that planned effort in support of a federally sponsored project has been performed as promised.

PI is the Primary Investigator (usually faculty but sometimes staff) responsible for carrying out the requirements of a grant award and ensuring financial integrity.

Uniform Guidance is provided by the Federal Office of Management and Budget (OMB) by issuing a [Code of Federal Regulations](#) (C.F.R.) for administrative requirements, cost principles, and audit requirements for federal awards.

Extra Compensation is additional pay for work done outside the normal scope of an individual's regular workload and is generally not allowed for federal grant awards unless it meets the requirements of the Board of Regents [Business Procedures Manual Section 5.5.2, 5.5.3 and 5.3.2](#), and is approved by the sponsor in writing.

IV. Exclusions

1. The payment of staff merit awards, accrued vacation payout, and other similar forms of payment that are not related to services rendered is not considered in the calculation process of documenting personnel charges to federally sponsored grants and contracts.

2. Unless specified in award requirements, effort reporting will not be documented for non-federal awards.

IV. Procedures

The OMB Uniform Guidance, [2 C.F.R.](#) Part 200.430, paragraph (i) states that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. This code sets forth standards for documentation of personnel expenses charged to Federal awards.

Research Accounting prepares and distributes effort certification reports via email to the PI for salaries and wages charged to federally sponsored grants and contracts either as a direct charge or as a cost shared commitment. These reports are based on payroll records and are distributed within forty-five (45) days following the end of the Spring and Fall semesters and within sixty (60) days following the end of the Summer semester. The reporting periods are as follows:

- Fall Semester - August 1 through December 31
- Spring Semester - January 1 through May 31
- Summer Semester - June 1 through August 31

Other reporting time frames will be taken into account if required by sponsoring agencies.

Included in this process are salaries paid to faculty, administrative professionals, bi-weekly paid staff, graduate assistants (GAs, RAs, TAs), and bi-weekly or monthly-paid temporary staff. Also included in this process is any overload salary paid or extra compensation paid for University commitments. Extra compensation paid for incidental work that is in excess of base salary is included in the effort calculation to ensure consistency in reporting.

Effort reports reasonably reflect the percent distribution of efforts expended by these groups on federally funded grants, contracts, and cooperative agreements and account for 100% of an employee's actual effort for the given time period. Any deviation in reported effort of greater/less than 5% should be reported to the Office of Research Accounting for review and correction.

The recipient of an effort report should certify his/her own effort report unless the employee is no longer available to certify. In this event, the Principal Investigator, or a person with direct knowledge of the employee's workload, must certify the report. Effort reports should be returned to Research Accounting within thirty (30) days of receipt. Research Accounting accepts original signatures returned via campus mail, approved and scanned reports via email, or in the instance that the faculty and staff are away from campus, an emailed approval from the faculty or staff will be accepted and attached to the effort report.

Reminder emails are sent to the PI by Research Accounting staff when reports are not received within thirty (30) days. If effort reports are not received within forty-five (45) days, the delinquent reports are referred to the Department Chair and College Dean of the respective employee's department.

Any effort reports that remain uncertified upon distribution of reports for the next reporting period are subject to additional scrutiny, and the salary portion that was charged to any federal source will be reallocated to alternate funding. The alternate funding will be applied in the following order of availability:

- (1) Principal Investigator F&A account
- (2) Departmental F&A Account
- (3) College's F&A Account
- (4) Other Departmental Budgets