What is Effort Reporting?
How Do I Complete an Effort Report?

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The Difference Between Effort Reporting and Payroll Distribution:

Payroll distributions and effort reports are not the same thing. Payroll distributions are the distribution of an individual's salary, while effort reports describe the allocation of an individual's actual time and effort spent for specific projects, whether or not reimbursed by the sponsor. Thus effort reporting is separate from and can be independent of salary charges.
Effort is not just a verification of the salary or payroll distribution.

Federal Requirements Regarding Effort Reporting:

The Office of Management and Budget's 2 CFR 200.430(h)(8) requires that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. Records must be supported by a system of internal control and reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities.

What Is an "Effort Report?"

Unlike monthly time cards that indicate that a particular employee was present for duty or out for vacation or sickness, etc.; effort reports indicate what particular project the employee was working on for what proportion of his or her effort. UWG certifies effort each semester. Any necessary changes to the percentages will be indicated on the report.

If an employee's effort is not certified on even one federal project, the University is obligated by law to remove the individual from all projects and to stop any further payments.

When is it Necessary to Correct Effort Shown on a Report?

When there is a 5% or more variance within one's total effort. For instance, if you were awarded another grant, but your course load etc. remained the same, you would have to change the effort on the first grant in order to accommodate the effort you will be spending on the second. Changes of more than 5% must be noted on your effort report and authorized by the PI. The program officer must be notified if an individual's effort is reduced by more than 25%. Remember, effort cannot exceed 100%.

Who is Responsible for Effort Reporting?

In the eyes of the Federal Government, employees are responsible for accurately certifying how they spend their University effort (time). It is up to you to ensure that your effort is reported correctly. ORSP will work with PIs, Co-PIs, and other personnel to make sure forms are distributed and collected in a timely manner.

Questions?

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