



Policy # 81006.5

POLICY OF EFFORT REPORTING & PROCEDURES

(Related Policies: 81005 Cost Sharing on Externally Supported Grants Policy
81006 Managing Grants and Awards Policy)

Effective Date: August 1, 2025

Responsible Office: Grants and Contracts/Post Award Administration

Division: Research and Sponsored Programs

I. PURPOSE/OBJECTIVE

The following information details Grambling State University's (GSU) policy and procedures for maintaining appropriate Effort Certification documentation, as required by Uniform Guidance Subpart E 200.430. The purpose of this policy is to ensure GSU's compliance with federal guidelines regarding time and effort and provide guidance for employees responsible for managing sponsored agreements as well as employees with all or portions of their effort being supported by such agreements.

II. SCOPE

The scope of this policy is to establish clear guidelines and procedures for effort reporting to ensure compliance with applicable federal, state, and institutional requirements. Effort reporting is a critical component of the responsible stewardship of sponsored funds and is required to verify that salaries and wages charged to grants, contracts, and other sponsored agreements are reasonable, allowable, and accurately reflect the actual work performed. This policy aims to promote accountability, transparency, and accuracy in the documentation of employee time and effort devoted to sponsored projects. It ensures that effort certifications are completed in a timely, consistent, and auditable manner in accordance with the principles outlined in the Uniform Guidance (2 CFR Part 200) and other sponsor-specific requirements.

III. DEFINITIONS

1. Effort

The proportion of time an individual spends on a specific activity, expressed as a percentage of their total institutional responsibilities. Total effort must always equal 100%, regardless of the number of hours worked.

2. Effort Reporting

The process by which individuals verify, after the fact, that the effort they devoted to sponsored projects and other institutional activities reasonably reflects actual work performed.

3. Institutional Base Salary (IBS)

The annual compensation paid by the institution for an employee's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS excludes bonuses, incentive pay, or income from outside professional activities.

4. Sponsored Project

Any externally funded research, training, public service, or scholarly activity that is governed by specific terms and conditions established by the sponsor.

5. Certifier

The individual responsible for reviewing and confirming the accuracy of the reported effort. This is typically the individual whose effort is being certified, or a responsible person with suitable means of verification.

6. Principal Investigator (PI)

The individual primarily responsible for the design, conduct, and reporting of a sponsored project, including oversight of all effort reporting requirements.

7. After-the-Fact Certification

A method of certifying effort based on actual work performed during a defined reporting period, as opposed to estimated or projected effort.

8. Effort Certification Period

The specific time frame (e.g., academic term, fiscal quarter, or semi-annual period) during which effort is reviewed and certified.

9. Cost Share (or Cost Sharing)

The portion of project costs not paid by the sponsor but contributed by the institution or other sources. If effort is used as cost share, it must be certified in the same manner as effort charged directly to the project.

10. Effort Adjustment

A correction made to previously certified effort to reflect actual work performed, often resulting in corresponding payroll or cost transfer adjustments.

IV. STATEMENT OF POLICY

As a recipient of federal funding, GSU is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as other federal requirements for certifying effort on sponsored agreements. As such, the university requires such employees to comply with sponsor and University policies regarding reporting effort. All effort related to sponsored agreements must be accounted for, including effort that is cost-shared (cash or in-kind). See [GSU Policy #81005 - Cost Sharing on Externally Sponsored Agreements](#).

Personnel charges to federal awards should be reflective of effort committed by faculty and staff on these award(s). Employees are responsible for ensuring that effort charged to federal agreements is a reasonable representation of the actual effort they provided toward the award during the certification period.

V. APPLICABILITY

This policy is applicable to employees with all or a portion of their support dedicated to sponsored agreements, as well as all individuals involved with the administration of federally sponsored award activities, including principal investigators (PIs), other research personnel, and project or departmental budget/program managers. It is the responsibility of the PI or designated department level manager to any changes in effort that require sponsor notification and/or approval. It should be noted that changes that result in a 25% or greater change in effort on any sponsored agreement usually requires notification and/or approval from the sponsoring agency. The PI is also responsible for ensuring that Effort Certification Documents for their awards are completed and submitted.

VI. EFFORT CERTIFICATION PROCEDURE

A. After The Fact Reporting

GSU utilizes “*After the Fact*” reporting. Under this method, the distribution of salaries and wages of staff on sponsored agreements is based on budgeted work activity, updated to reflect any significant changes in work distribution. At least annually, a statement will be signed by the employee, principal investigator, or responsible supervising official(s), using suitable means of verification of the effort. It is essential that data are based on reasonable and accurate estimates of effort expended on sponsored project(s), both as direct charges and cost-shared.

B. Effort Certification Requirements:

1. **Faculty with 9-month** appointments must complete an Effort Certification Report (ECR) at least twice a year. Each report should cover any academic term during which the faculty member received salary or contributed effort to sponsored projects. The report must be signed by the employee, their supervisor, and/or the principal investigator.
2. **Staff and other 12-month employees** are required to submit ECRs quarterly. These reports must reflect effort on all sponsored agreements and include signatures from both the employee and the appropriate supervisor.

The Office Grants and Contracts/Post Award Administration will forward “Requests for Effort Certification” to PIs and/or unit heads based on budget/grant information indicated within the applicable sponsored agreement(s). Effort reports are to be completed electronically and submitted to the Office of Grants and Contracts/Post Award Administration at grantdocs@gram.edu.

C. Effort Certification Submission and Accuracy:

Employees are responsible for ensuring that their Effort Certification Reports (ECRs) are submitted promptly and accurately reflect their effort on all sponsored agreements. Timely submission is essential to allow proper reconciliation with actual salary allocations.

Signed ECRs must be submitted within **10 days** following the end of each reporting period. Each report must account for **100% of the employee’s total effort**, including

both sponsored and non-sponsored activities. All required approvals must be obtained, and completed ECRs should be submitted electronically via **DocuSign** to **Research and Sponsored Programs** at grantdocs@gram.edu.

D. Changes in Effort Distribution

Sponsor guidelines require notification to the funding agency when PI effort toward the sponsored project is reduced or changed by 25% or more. This may be necessitated by involvement in additional awards or other university-related activities. However, the level of total effort reported from all activity should not exceed 100%. All changes must be certified by the employee and someone who has suitable means to verify the effort or work performed. In the event that this becomes necessary, PIs should contact the Office of Research and Sponsored Programs prior to contacting the sponsor or funding agency.

E. Departure from The Institution

Upon departure from GSU, all employees with effort charged to federally sponsored agreements must complete a final Effort Certification Report reflective of the efforts during the current reporting period. This certification should be completed during or prior to the employee's exit / clearance process through Human Resources. The final ECR should also be also signed by the PI or immediate supervisor. In the event the ECR cannot be completed prior to the employee's departure, effort must be certified by the PI or immediate supervisor and provide explanation for not being able to complete the report.

Questions regarding this policy should be directed to t (318) 274-6103.

VII. ACCREDITATION

GSU is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate, master's, and doctorate degrees. GSU also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of GSU may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).