

## Effort Reporting Guide Sheet

Effort reporting is a means of certifying that appropriate salary and wage expenses were charged to sponsored projects and that cost sharing was performed as promised. Effort reporting is a requirement of all federal and state grants to document that salary costs charged to the sponsored account accurately represent the amount of effort committed to the project. Federal sponsors seek this degree of accountability to ensure that they support costs incurred that are essential to project efforts. (See OMB A-21, Section J.10)

For the purpose of effort reporting procedures, effort is defined as the portion of time spent on contracted, professional activities such as research, teaching, administration services, committee work, professional development, student advising, or other forms of service to the department, University, and the community. Effort does not include activities that are conducted outside the terms of employment at GCSU.

1. Effort is your work on a project, whether the sponsor pays your salary or not.
2. When you write yourself into a grant proposal, you are committing your effort to the sponsor.
3. If you reduce your effort, paid or unpaid, on a federal grant by 25%, you must have sponsor approval.
4. If you work on a sponsored project, you must report your effort.
5. Reporting effort is not the same as reporting payroll expenditures.
6. Effort reporting must reasonably reflect all the effort of all the activities that are covered by your GCSU compensation.
7. Effort is not based on a 40-hour work week. It is not based on hours at all. Effort reporting is based on the actual work performed and cannot be budget driven.
8. Federal regulations recognize that in an academic setting, teaching, research, service, committee work, and administration are often inextricably intermingled. Please use reasonable estimates and allocations of effort among closely related activities.
9. All PERs must be approved by someone with suitable means of verifying that the work was performed, usually your immediate supervisor or the project director. All reports must bear original signatures of the employee and that of the responsible official with first hand knowledge of the activity.
10. Failure to properly complete a report which involves funds from a sponsored project account may give the sponsor cause to require payback of those funds.
11. Effort reports are subject to an audit and frequently are specifically targeted. Therefore, it is imperative that you can account for all reports.
12. Auditors look for indications that effort reporting was based on factors other than actual, justifiable effort.

# Georgia College & State University

## Activity Documentation Personnel Effort Report (PER)

Name: \_\_\_\_\_  
Grant Title: \_\_\_\_\_  
Grant Number: \_\_\_\_\_  
Reporting Period: \_\_\_\_\_ Academic Year: \_\_\_\_\_  
(Fall, Spring, Summer or Monthly)

### Description of grant activities performed during the reporting period:

Source #1 Account Number: \_\_\_\_\_ Time spent on the above grant activities: \_\_\_\_\_ %  
Source #2 Account Number: \_\_\_\_\_ Time spent on the above grant activities: \_\_\_\_\_ %

### Description of cost-sharing grant activities performed during the reporting period:

*Please see Effort Reporting FAQs for explanation of cost sharing*

Source #1 Account Number: \_\_\_\_\_ Time spent on the above grant activities: \_\_\_\_\_ %  
Source #2 Account Number: \_\_\_\_\_ Time spent on the above grant activities: \_\_\_\_\_ %

### Description of non-grant activities: (teaching, committee work, advising, service, administrative work)

Source #1 Account Number: \_\_\_\_\_ Time spent on the above non-grant activities: \_\_\_\_\_ %  
Source #2 Account Number: \_\_\_\_\_ Time spent on the above non-grant activities: \_\_\_\_\_ %

**Total Time** 100%

I certify that I have first-hand knowledge of all effort performed and the actual effort as recorded above represents a reasonable estimate of the actual effort expended during the period reported.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Dept Head Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Verification - To be completed by OGSP and Budget Office Staff

#### OGSP:

\_\_\_\_\_ % Committed in Proposal

\_\_\_\_\_ % Cost Share Committed

\_\_\_\_\_ % Voluntary Committed

Verified by \_\_\_\_\_ Date \_\_\_\_\_

#### Budget Office:

\_\_\_\_\_ 9-month or \_\_\_\_\_ 12-month Employee

Base Salary: \$ \_\_\_\_\_

\$ \_\_\_\_\_ Charged to Grant \_\_\_\_\_ %

\$ \_\_\_\_\_ Cost Share \_\_\_\_\_ %

Verified by \_\_\_\_\_ Date \_\_\_\_\_