

**JACKSONVILLE STATE UNIVERSITY**  
**Manual of Policies and Procedures**

**POLICY NO.: I:01:21**

**DATE: September 19, 2018**

**REVIEW/REVISION DATES: May 2026**

**SUBJECT: Effort Reporting**

**APPROVED: Dr. Don C. Killingsworth, Jr., President**

**PURPOSE**

This policy outlines the standards for reporting time and effort for employees at Jacksonville State University (JSU) whose salaries are funded partially or entirely through federally supported projects. This policy is established in accordance with [2 CFR 200](#), including section 200.430 and the standards for documentation of personnel expenses set forth in 200.430(i), and is implemented as part of JSU's system of internal controls required by 2 CFR 200.303.

**OVERVIEW**

Part 200 — Uniform Administrative Requirements, Cost Principles, and Audit Requirements in Federal Awards of Title 2 of the Code of Federal Regulations (Uniform Guidance or UG) establishes guidelines for personal services that may be charged to federally supported projects. Under Uniform Guidance, costs of salary, wages, and benefits may be charged to grant accounts if they are:

- **Reasonable** for the services rendered in accordance with 2 CFR 200.404
- **Allocable** to the Federal award in proportion to the benefit received, in accordance with 2 CFR 200.405
- **Allowable** under the terms and conditions of the Federal award and consistent with the applicable provisions of 2 CFR Part 200 (2 CFR 200.403)
- **Consistent with established written policies and procedures** of JSU that apply uniformly to both federally funded and non-federally funded activities
- **Treated consistently** across all funding sources, including in like circumstances (2 CFR 200.403(d) and (e))

- **Supported by records that accurately reflect the work performed**, in compliance with the standards for documentation set forth in CFR 200.430(i), including after-the-fact confirmation and a system of internal controls as required by 2 CFR 200.303

Uniform Guidance standards for appropriate documentation of grant compensation state that such compensation must be based on the program records that accurately reflect the work performed. The records must:

- support the confirmation of actual work performed rather than budget estimates alone per 2 CFR 200.430(i)(1)(viii)).
- Be reviewed and certified by individuals with suitable knowledge of the work performed.
- Comply with the established accounting policies and practices of JSU.
- Reasonably reflect the total activity for which the employee is compensated by JSU (2 CFR 200.430(i)(1)(ix)).
- Effort documentation must support the distribution of salaries among specific activities or cost objectives as required by 2 CFR 200.430(i)(1)(iii).
- Effort reporting is part of JSU's system of internal controls designed to provide reasonable assurance that salary charges to federal awards are accurate, allowable, and properly allocated in accordance with 2 CFR 200.303.

## **POLICY**

**General:** The **Uniform Guidance 2 CFR 200.430(i)** requires that records of personnel expenses must be maintained for all employees whose salary is paid in whole or in part with federal funds, or is used to meet a match or cost-share requirement for a grant. Budget estimates may be used for interim accounting purposes but must be adjusted to reflect actual work performed and must not be used as the sole basis for charging salaries (2 CFR 200.430(i)(1)(viii)). These budgeted distributions must be reconciled against actual time or effort to ensure they conform to actual grant activities. Salaries and wages of employees used in meeting cost sharing or matching requirements for Federal awards must be supported in the same manner.

1. All employees paid in whole or in part with federal funds, or whose salary is used as match or cost share, must maintain effort documentation on the Time and Effort Monthly Report (TEMR).
  - a. TEMRs must reflect 100% of an employee's compensated activities for which the employee is paid by JSU, including activities that are not part of the federal grant, consistent with 2 CFR 200.430(i)(1)(ix).
  - b. TEMRs must be signed by the employee and reviewed by the grant Principal Investigator (PI) or Project Director (PD) for accuracy, reasonableness, and verification of the work performed per 2 CFR 200.430(i)(1)(vii). The Department Head will review the TEMRs of the PI or PD.
  - c. TEMRs must be submitted every month. A fully signed TEMR is due within 10 calendar days after the end of each month. This requirement applies for every month of the sponsored program, even if no effort was spent on the project during that month.
  - d. TEMRs will be sent to and maintained by grant PI/PD and shared with the Grant Accountant who will maintain the official record in accordance with JSU's record retention policies ([1.05.01](#)).
  - e. All effort reported on a TEMR for sponsored projects must represent a reasonable, accurate, and auditable reflection of the actual work performed in support of those projects. Reported effort must correspond only to allowable project activities, consistent with the federal requirements outlined in Uniform Guidance 2 CFR 200.430.
    - Allowable Effort (Allowable effort includes activities that directly advance the programmatic goals of the sponsored project). Examples include:
      - Project-specific emails
      - Project meetings
      - Conducting research or project-specific analysis.

- Preparing project-related reports or publications.
  - Delivering project-related presentations.
  - Project-specific data collection, management, or evaluation.
  - Activities committed to the sponsor in the approved proposal or award.
- Unallowable Effort (Not to Be Reported as it is considered part of the indirect cost recovery) - General administrative or institutional activities not directly allocable to a specific project are unallowable.

Examples include, but are not limited to:

- Routine email, phone calls, or correspondence not related to the project
- Departmental or institutional meetings not related to the project or in support of the project.
- Non-project-specific training.
- General proposal development for future projects.
- Clerical or administrative tasks unless all conditions under 2 CFR 200.413(c) are met:
  - integral to the project
  - explicitly included in budget or approved
  - not also recovered as indirect cost
  - and must be adequately documented.
  - required conditions under 2 CFR 200.413(c)



- The QTDC serves as the University's primary certified effort record for purposes of demonstrating compliance with 2 CFR § 200.430(i). Supporting documentation, including monthly TEMRs, is used to prepare and substantiate the certified effort.

Example of the QTDC:

**Jacksonville State University**  
 Time Distribution Certification Quarterly Report  
 Base Compensation  
 (Do not use this form to report Extra Compensation Activities)



Employee Number: \_\_\_\_\_ POSN #: \_\_\_\_\_ Name: \_\_\_\_\_  
 Employee Base Contract Amount: 0.00 Purpose of Submission: \_\_\_\_\_  
 Total Approved Annual Compensation: 0.00 Report Payroll Charges for Period: \_\_\_\_\_  
 Term of Assignment: 12

Account Number:	Base Contract Activities										Total	
	%	Budget	%	Budget	%	Budget	%	Budget	%	Budget	%	Amount
October											0%	0.00
November											0%	0.00
December											0%	0.00
January											0%	0.00
February											0%	0.00
March											0%	0.00
April											0%	0.00
May											0%	0.00
June											0%	0.00
July											0%	0.00
August											0%	0.00
September											0%	0.00
FY Total		0.00		0.00		0.00		0.00		0.00		0.00

In accordance with the requirements of the Planned-Confirmation System, the above charges are based on your planned workload assignment. If charges are correct, please sign below and return to the Sponsored Programs Accountant. If charges are incorrect, please report changes to your Budget Changes should be explained and reported to the Sponsored Programs Accountant for correction of the financial records.

The employee should retain a copy of this form and confirm the changes have been made on the next quarterly report.

Employee \_\_\_\_\_ Date \_\_\_\_\_ Budget Manager \_\_\_\_\_ Date \_\_\_\_\_  
 Dean/Director \_\_\_\_\_ Date \_\_\_\_\_ Sponsored Programs Accountant \_\_\_\_\_ Date \_\_\_\_\_

- Specific effort charged to the sponsored program must be reported as a percentage of total Institutional Base Salary (IBS) activities (not hours worked). Institutional Base Salary (IBS) is the annual compensation paid by JSU for an individual's appointment, whether that individual's time is spent on research, instruction, administration, or other activities. IBS is established and documented in the individual's appointment letter or other written employment documentation and is updated whenever a change in appointment occurs.

7. The salaries of Department Heads, Deans and Administrative staff may never be charged to a federal grant unless the individual's role is integral to the project and the cost is allocable, allowable, and receive prior written approval by the sponsor when required. Institutional administrative salaries are normally treated as indirect (F&A) costs unless specifically allowed by the awarding agency per 2 CFR 200.413(c).
8. Any exceptions must be approved by the President, Provost and Executive Vice President of Academic Affairs, or the Senior Vice President for Finance and Administration and CFO.
9. Changes in status and/or effort: The PI/PD is responsible for verifying and following the sponsoring agency's notification requirements related to changes in status and/or effort, and for notifying the Grant Accountant.
  - Annual leave, sick leave, military leave, FMLA, and other time off (other than disability) must be allocated and consistent with JSU's established leave policies and applied across all funding sources in accordance with 2 CFR 200.431(b). If a faculty member, staff member, or other individual is expending effort on multiple Sponsored Projects at the time of or prior to the time off, the charges to the sponsored projects during the time off should be consistent with the usual effort/payroll allocation. An extended leave may have an impact on a key person's ability to meet his or her effort commitment to a sponsored project. If an extended leave lasts for 90 days or more, or as specified in the award, the department must notify the Office of Sponsored Programs to request sponsor approval of the extended leave.
  - Professional Development Leave (PDL). PDL is a benefit that is earned by a faculty member. The cost of paid PDL is covered by the faculty member's primary department. For each Sponsored Project on which the faculty member will remain active during a PDL, the faculty member shall provide his/her research plans for the PDL to the respective PI/PD.

An allocation of each month's compensation paid during the PDL shall be made to each Sponsored Project in proportion to the amount of time spent on such project during the PDL. The residual portion of the month's compensation is paid from the department's account. Compensation during PDL may only be charged to a federal award if it is part of JSU's established written policies and the costs are allocated in proportion to the benefit received by the project (2 CFR 200.431(a)).

- Disability, terminal, and paid parental leave. Payments for disability, paid parental leave, or payments for unused annual leave time upon employment separation are not direct costs to grants and are not subject to effort reporting.

10. Each department must maintain and follow appropriate procedures for approving modifications in personnel, effort and/or salary allocation for grant employees, regardless of whether prior notification is required by the funding agency.

- The PI must submit a written justification for modification to Sponsored Programs and the Grant Accountant must approve the request before it is sent to the program manager at the funding agency for approval.
- An approved modification request must be received in writing before any changes to personnel, effort and/or salary allocation for grant employees can go into effect.
- Grant Modifications cannot be submitted to the program funder any less than 90 days before the end of the grant or what is established as the sponsor's rule (whichever is the least amount of time).

The TEMR and QTDC processes together constitute JSU's internal control system for ensuring accurate, allowable, and properly allocated salary charges in accordance with 2 CFR 200.303.

## **NONCOMPLIANCE**

Confirmed lack of adherence to this policy or established procedures will result in appropriate consequences commensurate with the offense, up to and including termination of employment with JSU.

## **TRAINING**

- JSU grant employees are required to complete effort report training. Training completion will be tracked and documented. All Training must be completed prior to charging salary to a federal award and occur at least annually thereafter.
- PI/PDs, OSP, and Grant Accountant are responsible for ensuring all JSU grant employees have completed effort reporting training.
- JSU grant employees that fail to complete the effort reporting training may result in their salary being charged to their university budget. Late or missing TEMRs may result in salary being temporarily moved to a non-grant account until compliant documentation is received.

## **RESPONSIBILITY**

The Senior Vice President for Finance and Administration and CFO is responsible for this policy.

## **EVALUATION**

This policy will be reviewed every five (5) years by the University Controller.