



# Policy Brief

Last Revised: 11/17/2025

## 2.126 Effort Reporting

**Administering Department:** Cost Studies

### Scope:

#### Summary

The University uses an after-the-fact web-based effort reporting system to account for an employee's effort in compliance with the federal Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). This policy also meets the requirements of other sponsors for certifying that effort expended on a project is at least equal to the percentage of payroll dollars charged against the sponsored project during the effort reporting period.

#### Applicability

This policy applies to anyone performing effort on a sponsored project, except where those sponsored projects are solely industry contracts.

### Compliance with the Policy

Effort reporting is a federally mandated process requiring accurate certification of effort in accordance with effort reporting periods, adherence to salary caps, and compliance with sponsor requirements. PIs and administrators must carefully manage commitments, cost sharing, and reporting to ensure compliance. Effort includes all compensated professional activity under Institutional Base Salary (IBS), and excludes VA, CHOA, consulting, and bonuses.

Effort forms must be certified by individuals who can ensure that the records accurately reflect the work performed, so individuals should certify their own effort report whenever possible. An effort certification report is a legal document stating that the certifier confirms the effort on the sponsored project(s) is accurate and appropriate. This document will be examined by auditors in the event of an audit.

#### **Effort Reporting Periods:**

Emory requires semi-annual certification of exempt and non-exempt employee effort certification forms during the effort periods of **September-February** and **March-August**.

- The certification of all effort must be completed *within 90 days of effort form availability*.
- Submission of related cost transfers must be completed by the earlier of:
  - within 90 days of the end of the effort period or
  - within 60 days following the end of the award.
- If final invoices/reports are due earlier, salary costs must be reflected sooner to allow for it.



**Committed Effort:**

Principal investigators (PIs) who propose to head a sponsored project must personally participate in the project to a significant degree, and effort must be in proportion to the size and scope of the project. Faculty and administrators cannot exceed 95% effort on sponsored projects, except for in rare cases with sponsor approval. OSP should be notified in the event of overcommitment or inability of an individual to meet the committed level of effort, and any significant changes in effort (ex. Absence of 3+ months) require sponsor notification.

Cost sharing represents the portion of project costs that are not covered by the sponsor. For salary and salary related cost sharing, mandatory and committed cost sharing must be included on the effort forms to document that the appropriate amount of time has been dedicated to the award. Salary caps apply to federal awards and automatically generate cost sharing when exceeded.

**Details on salary caps and special cases (K awards, VA appointments, summer salary, and no-cost extension periods) can be found in the [full policy](#).**

**For a quick review of the policy and most recent changes, view this [downloadable infographic](#).**

## Noncompliance with the Policy

Noncompliance with the policy in a timely manner will result in a 4-step escalation process. Escalation begins on day 91 and progresses to the next step every 30 days.

- **Pre-Reviewers:** Escalation proceeds through the 4 levels, involving the Dean and VPRA by day 151 with final actions including grant holds until the non-compliance is corrected.
- **Certifiers:** Escalation proceeds through the 4 levels with final actions including salary removal from federal awards and funding restrictions by day 211.

**A detailed account of all escalation steps is provided in the [full policy](#).**

Continued noncompliance with this policy, may result in a delay or error in related or subsequent processes such as invoicing, financial reporting, and award closeout. Additionally, the corresponding Federal agency may withhold new awards or continued funding.