

EFFORT REPORTING – GENERAL INFORMATION

Federal regulation: 2 CFR 200.430 Compensation-personal services

(i) *Standards for Documentation of Personnel Expenses*

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

K-State employees who have either direct payroll funding from a sponsored project and/or cost shared salaries reported on a sponsored project are required to certify their effort each semester. We use an after-the-fact certification. Sponsored Programs Accounting (SPA) compiles payroll records from HRIS and cost share records to produce effort reports each semester.

Time directly charged to a sponsored project is the amount of an employee's time spent working on a sponsored project where payment for that time is from sponsor provided funds.

Time claimed as cost share is time spent working on a sponsored project during the project period, but where the payment for that effort is from KSU funds (non-project, non-federal funds). See the SPA website for more information regarding [cost share](#) reporting.

Effort Reports need to be signed by the individual the report covers.** Exceptions include:

- 1) Supervisors may sign for graduate & undergraduate students.
- 2) Supervisors may sign for research assistants.
- 3) Supervisors may sign for an employee when they are unavailable for signature, such as on sabbatical, when they are no longer employed by the university or other prolonged absence.

In all cases, the individual signing the report must be directly aware of and have first-hand knowledge of all effort being reported for an employee.

Stamped and/or initialed signatures are not acceptable.

Federal auditors will use the Effort Reports and statistics they provide to audit and approve or disapprove federal payments to Kansas State University for direct and cost shared personnel costs charged to the federal government. Therefore it is very important that the effort reports be prepared, reviewed, and certified carefully, accurately, and on a timely basis