



# THE MEDICAL COLLEGE OF GEORGIA

## ADMINISTRATIVE POLICIES AND PROCEDURES

**Office of Primary Responsibility**  
Grants and Contracts

**Subject:**  
Effort Reporting Policy

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- as research, instruction, and other sponsored activities is reasonable in relation to the work performed. If the effort expended is substantially different than the payroll distribution, a journal entry will be generated to correct the payroll distribution. The Effort Reports will be submitted electronically on a timely basis so that necessary corrections to the payroll system can be made.
- 3.2 Effort Reports should reflect only the activity for which the faculty member is compensated by the institution.

#### **4.0 Requirements**

- 4.1 Government sponsors expect to pay only for those portions of employee effort that are actually devoted to their projects. MCG is subject to audit to enforce this expectation. As a general rule, exempt employees should understand how their salary charges are being distributed, and should verify for themselves that there is a reasonably close relationship between the charges and the effort devoted to the project. For research assistants and support staff, the allocation decisions are often made by the Principal Investigators, who are assumed to be most knowledgeable about the relationship between effort devoted and benefit received. It is therefore appropriate for the Principal Investigator to certify the Effort Report for these individuals.
- 4.2 Proposals should accurately represent the amount of time that key personnel are committing to the project.
- 4.3 Administrative management of the project and administrative activities such as bid and proposal preparation should not be considered as direct project research.
- 4.4 Total effort cannot exceed 100% and should include only those activities for which the individual receives compensation from the institution.
- 4.5 When cost-sharing commitment consists of direct effort on a sponsored project, federal regulations require that this effort be accounted for in the same manner as the direct effort that is reimbursed by the sponsor under the agreement.