

**Wittenberg University**

## **Sponsored-Projects Fiscal Management Guidelines**

### **Procedures on Reporting Time and Effort**

#### **PURPOSE**

The federal government, as required by 2 CFR 200.430 "Compensation-Personal services" requires effort certification on federally-sponsored research activity. In order to receive and maintain eligibility for funding, sponsoring agencies require accurate and reasonable documentation to support that labor costs charged to sponsored accounting units are consistent with the effort expended. This certification is reviewed to verify that the percentage of effort placed on a federal award is not less than the percentage of salary charged to the accounting unit. This