



## 1.0 Policy Statement

As a condition of accepting and receiving support expended on federally sponsored projects, the University provides this assurance by requiring the certifying salary is funded by one or more sponsors for the period. Compensation for employees shall

It is the policy of Jackson State University to require Time and Effort Reporting and Certification and Cost Principles for Educational Institutions

## 2.0 Purpose

This policy outlines the University's policy to comply with [§200.430](#) which contains the Federal regulations for salaries and wages expended on sponsored projects. This section

## 3.0 Definitions

3.1 Effort Proportion - Effort spent on receiving received.

3.2 Effort Reporting - Reporting mechanism a federally sponsored program.

3.3 Sponsored Project Effort - Activities training, and all other sponsored or The system identifies each sponsor

3.4 Non-Sponsored Project Effort (University sponsored operating and discretion departmental research, department

3.5 Cost Sharing Activities - Effort and which is not reimbursed by the sponsor does not generally include activities funded from non-spo

- 3.6 Institutional Base Salary (IBS) - Annual compensation paid by the University for an employee's appointment for time spent on research, teaching, service or other activities. The Institutional Base Salary does not include bonuses, one-time payments or incentive pay.
  - 3.7 Firsthand Knowledge – Direct evidence of work performed which is generally confirmed by a supervisor or the employee.
- 4.0 Additional Information
- 4.1 Effort report forms should account for all employee effort compensated by the University. This includes effort expended on institution compensated sponsored research, administration, instruction, unsponsored scholarly activity, clinical activity, and other activity.
  - 4.2 Effort reporting and payroll distribution are not the same.