

## **G&C Notice 25**

**May 15, 2025**

### **Georgia Institute of Technology Maximum Effort on Sponsored Awards**

Georgia Tech employees performing work on Resident Instruction sponsored awards are required to monitor and report on their effort regularly as defined in Institute policy 3.2 “Personal Services Reporting Using the Plan Confirmation System and 2 CFR 200.430.” The Office of Grants and Contracts Accounting, in conjunction with Institute Executive Leadership and Internal Audit, have determined that to protect the Institute from compliance issues, effort on sponsored programs will be capped at 98% for non-student employees. This decision reflects the reality that employees have other duties including compliance training, staff meetings, and other non-grant related activities which are not allowed costs for sponsored awards. Due to the nature of student employment and their dual role as students and employees, we are exempting this population from the procedure. However, all compensation must remain compliant with sponsor allowability, allocability, and reasonableness standards.

The process will take effect Spring of 2025 and Grants and Contracts Accounting will coordinate with the Commitment Accounting team to identify non-student employees that have over 98% effort charged to sponsored awards. Once identified, an adjustment will be performed via EDR regularly to adjust any effort that exceeds this maximum amount. Department Administrators are advised to review effort distribution as part of the FY26 Budget process and adjust as needed to avoid effort exceeding 98%.

If you have any questions on the process or procedures, please contact [jonathon.jeffries@business.gatech.edu](mailto:jonathon.jeffries@business.gatech.edu).