Five Frequently Asked Questions (FAQs) about Effort Reporting

1. **Why is a 40-hour work week NOT the basis for “100% effort”**
   - Under federal regulations on effort reporting, 100% effort is an employee’s total hours actually spent on work within the scope of his or her employment regardless of how many or how few hours an employee works and regardless of the percent FTE listed on the appointment.
   - Even though you do not get paid by the hour, auditors will ask you about the number of hours you spend performing the work upon which your institutional base salary (IBS) is based.
   - Effort certification must reflect actual work performed and cannot be budget driven.
   - Just as an employee’s total effort is not defined by regular business hours of the employer or by the percent FTE of the appointment, research effort does not necessarily take place only in the research facility/lab or only on university premises. Research effort can occur at home, at a conference, in off-site research-related meetings, or other places. If these types of hours are included in calculating research effort, they must also be included in the calculation of total effort.

2. **What are some sample mistakes? Federal auditors are looking for patterns that suggest that an effort certification is formulated by factors other than actual effort on the project:**
   - Patterns of retroactive adjustments to effort certifications or retroactive cost transfers. (Is there reasonable justification or does there appear to be a desire to “mop up” or transfer unused grant funds?)
   - Very small effort percentages on many grants. (Is it the actual research project contribution or just salary support?)
   - Research effort certifications that appear not to include accounting for actual administrative and/or teaching as part of total effort. If you certify research effort for your research grants totaling 95%, that leaves only 5% for all other work. If you are teaching two classes that each meet for three hours a week, classroom time alone equals six hours per week. For 6 hours to be 5% or less of your total effort — leaving at least 95% to meet your certified research effort — you need to be prepared to document the claim that your workweek is 120 hours or more.

3. **What if one or more of the patterns listed in item number 2 exist in my effort reporting but are legitimate reflections of my actual effort?**
   - Maintain documentation that supports your research contribution — in research content and in time/percentage of effort (calendars, correspondence, work products, etc.)
   - A request for retroactive adjustment to an effort certification requires a Letter of Justification.
   - If an adjustment is needed, do not delay — 90 days is the limit for accepting a retroactive adjustment.

4. **What if I disagree with this effort reporting approach?**
   - If you accept federal funds, you accept this obligation as a condition of taking the funds.
   - If you are skeptical about the magnitude and likelihood of serious jeopardy regarding noncompliance in effort reporting, please call the individuals below to get more information.

5. **What if I have questions related to effort certification?**
   - For technical questions about effort certification processes and paperwork, contact:
     
     **Pamela Napier, Director**  
     Office of Sponsored Programs  
     Buttrick 207  
     404-471-6951
     
     **Emily Kandetzki, Assistant Director**  
     Office of Sponsored Programs  
     Buttrick 109  
     404-471-6952