

5 KEY POINTS FOR TIME AND EFFORT REPORTING

1. A 40 hour/week IS NOT the definition of 100% effort from which percentage of research effort is certified.
 1. 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. Effort certification must reflect actual work performed and cannot be budget driven.
 2. 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 or in off-site research-related meetings, etc. Remember that if these types of hours are included in calculating research effort, they must also be included in the calculation of total effort.
 3. Infrequent, irregular activity that would normally be considered "so small" that it cannot (and should not) be accounted for is called de minimis effort. Activities can be considered de minimis in amount when, in the aggregate, they represent less than one percent of the individual's total MSU effort. Depending on the nature and extent of the activity, and on the amount of time it requires in an effort period relative to the individual's total MSU effort for the period, the types of activities that may qualify as de minimis effort include service on ad hoc committees, participation in department and division meetings, and basic activities of University life. Grant proposal writing and well-defined, regular administrative activity cannot be considered "so small", and therefore must not be treated as de minimis activity.
2. Federal Auditors are looking for patterns that suggest that an effort certification is formulated by factors other than actual effort on the project:
 1. Patterns of retroactive adjustments to effort certifications or retroactive cost transfers. (Do these have a reasonable justification or do they appear to be motivated by desire to "mop up" or transfer unused grant funds?)
 2. Very small effort percentages on many grants (Real research project contribution or just salary support?)
 3. Research effort certifications that appear not to include accounting for actual administrative and/or teaching and/or clinical effort as part of total effort. (If you certify research effort for your research grants totaling 95% that leaves only 5% for all other work performances – teaching, clinical, administrative. 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% for your 95% research effort certifications – you need to be prepared to document the claim that your workweek is 120 hours or more.)

3. What if one or more of these patterns exist in my effort reporting but are legitimate reflections of my actual effort?
 1. Maintain documentation that supports your research contribution – in research content and in time/percentage of effort (calendars, correspondence, work products, etc.)
 2. A request for retroactive adjustment to an effort certification that exceeds 90 days or is processed for a previous effort reporting period requires a Letter of Justification to the Office of Sponsored Research (OSR) ([link to form](#)).
4. What if I disagree with this effort reporting approach?
 1. If you accept federal funds, you are accepting this obligation as a condition of taking the funds.
 2. Compliance with relevant federal regulations is also a condition of employment at Minnesota State University Mankato.
 3. If you are skeptical about the magnitude and likelihood of serious jeopardy regarding noncompliance in effort reporting, please call us to get more information.
5. What if I have questions related to effort certification?
 1. For technical questions about effort certification processes and paperwork, contact Research and Sponsored Programs.