



Effort Reporting

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What Is Effort Reporting And Why It Matters

- Confirms salary charges align with actual work performed
- Required by federal regulations (Uniform Guidance 2 CFR §200.430)
- Protects the university, faculty/researcher, and funding
- Inaccurate reporting = audit findings, funding risk, reputational harm



What Is “Effort”

- Effort = % of total time spent on all university activities
- Reports must reflect 100% effort = total compensated activities at the university
- Effort can not be based on a 40-hour week—it’s proportional time
- Changes of more than 20% between committed effort and actual effort, or changes in key personnel may require sponsor approval



Best Practices

- Review labor distribution periodically and routinely
- Communicate changes promptly
- Ask questions early—don't guess
- Certify on time
- Accuracy and timeliness are essential



Labor Redistribution (Retros)

- You have 28 days to make corrections to labor distribution
- After 28 days a justification is required for review and approval from C&G Accounting
- Retros are to correct errors, not to be used as the primary way to change labor distribution
- Labor distributions should be changed prior to the Payroll charges posting via Labor ePaf (eLabor)

