Policy Title: Time and Effort Reporting
Policy Type: Administrative
Policy Number: #41-21 (2014)
Approved: 8/18/2014
Responsible Office: Office of the Controller/Financial Services
Responsible Executive: Vice President of Finance and Administration
Applies to: All University Grants, Contracts and other sponsored programs.

POLICY STATEMENT

This statement sets forth University policy for identifying the responsibilities for generating, tracking, approving and utilizing the Time and Effort Reports as required by federal government agency audit regulations, OMB Uniform Guidance; and as may be required by sponsors generally.

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DEFINITIONS

Project Investigator (PI)/ Project Director (PD) - PI/PD is responsible for the management, grant activities and technical reporting activities for the grant or contract. This includes compliance with all requirements set forth by the sponsor.

Office of Sponsored Programs (OSP) - serves as the chief contact for PI/PDs in the post-award phase of the project. OSP also ensures the PI/PD is complying with the grant requirements including submission of the time and effort reporting.

Grants and Contract Accounting Office (GCA) – responsible for maintaining the accounting records for sponsored programs, preparing fiscal reports and drawdown requests; communicating
financial reporting status of projects including grant closeouts, distributing and maintaining the
time and effort reports and providing training on financial reports as needed by the PI/PD.

CONTACT(S)

Office of the Controller/Financial Services officially interprets this policy. The Vice President for
Finance and Administration is responsible for obtaining approval for any revisions as required by
Policies through the appropriate governance structures. Questions regarding this policy should be
directed to Office of the Controller/Financial Services.

STAKEHOLDER(S)

University Community

TIME AND EFFORT POLICY CONTENTS

The Time and Effort Report (TER), generated by the University’s financial system, reflects the
actual payroll expended and percentage of total effort for each person working for an externally
funded sponsored program. In accordance with OMB Uniform Guidance, the TER
will also reflect the employee's name and employee identification number as well as sponsored
program's name and account number. The percentage of time and effort on the report will not
exceed 100%.

Time and Effort Reports are sent to the principal investigator / project director (PI/PD) monthly
to review for compliance, completeness and accuracy. The PI/PD verifies the allocation of time
and effort information on TERs, makes corrections, approves, signs and forwards TERs to the
Grants and Contract Accounting Office (GCA) where they will be logged in for tracking
purposes. All TERs reports are due back to GCA by the 5th of the subsequent month. GCA
will send a follow-up request to each of the PI/PDs who neglect to return the TER’s by the
requested due date. The GCA office provides a listing of delinquent TERs to the Office of
Sponsored Programs quarterly for appropriate action.

The GCA office will forward TERs with material adjustments (10% or more change) to Human
Resources for verification. Once changes are verified, the Human Resources office will
forward TERs with material adjustments to the Payroll office for appropriate action.

Upon receipt, the Payroll office will process adjustments requested by the Human Resources
Office in the payroll system. The Payroll Office will change the salary allocation in the payroll
system to ensure future TERs reflect the proper allocation and post a correcting entry in
University’s financial system to reflect the proper payroll expense for the applicable sponsored
program.
EDUCATION AND COMPLIANCE

The Office of the Controller shall make available to all affected parties the training on the requirement of this policy. To ensure conformity of the requirement of this policy, the Office of the Vice President of Finance will monitor for compliance with this policy annually.

PUBLICATION

This policy shall be widely published and distributed to the University community. To ensure timely publication and distribution thereof; the Responsible Office will make every effort to:

- Communicate the policy in writing, electronic or otherwise to the University community within 14 days of approval;

- Submit the policy for inclusion in the online Policy Library within 14 days of approval;

- Post the policy on the appropriate Website; and

- Educate and train all stakeholders and appropriate audiences on the policy’s content as necessary. Failure to meet publication requirements does not invalidate this policy.

REVIEW SCHEDULE

List the following:

- Next Scheduled Review: 09/04/2021
- Approval by, date: President, 08/18/2014
- Revision History: 7/1/2002; 08/18/2014; 07/30/2015; 08/08/2016; 08/22/2017; 09/04/2018
- Supersedes: Policy No 1 – Time and Effort Reporting

RELATED DOCUMENTS

1. Office of Management & Budget (OMB) Uniform Guidance

OMB Uniform Guidance: Title 2, Subtitle A, Chapter II Part 200, Subsection 200.43
https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

FORMS

There are no forms associated with this policy and procedures.