

Time and Effort Reporting for Grant-sponsored Activities

POLICIES

Issued: May 19, 2022

Responsible Official: Provost and Senior Vice President for Academic Affairs

Responsible Office: Office of Research and Sponsored Programs

Policy Statement

The Office of Research and Sponsored Programs is responsible for distributing, collecting, reviewing, and maintaining the official file of time and effort reports in compliance with the Office of Management and Budget’s Uniform Guidance. The reports confirm, on a best-judgment basis, the percentage distribution of effort for the period reported and serve to substantiate salary and wage charges to grants and contracts.

Purpose

This policy provides a general guidance for the time and effort reporting of personnel directly paid from sponsored grants and contracts which is a process mandated by the federal government to verify that direct labor charges to sponsored agreements are reasonable and reflect actual work performed.

Definitions

Time and Effort Reporting of Extramural Funds

Certification of time and effort shall be no longer than one-year using the Time and Effort Reporting form which is designed to substantiate effort directly charged to sponsored projects as required by the Uniform Guidance (OMB

Procedures

- All personnel paid directly in whole, or in part from grants and contracts (including federal flow-through subcontracts that the campus receives as second-tier contractor of the federal agency), are required to review, correct, and certify Time and Effort on a regular basis.

- A Time and Effort form is required at least annually for all sponsored project supported employees (faculty, staff, and students). ORSP will send out Time and Effort Reporting reminders at the close of each fiscal year to report on prior fiscal year time and effort.
- In all situations, it is the policy of the University that all employees work maximally at 100% capacity and not to exceed 100% by virtue of combining efforts and/or responsibilities from multiple sources; 100% effort is most often considered equal to a 37.5-hour workweek or 15 workload credits (WCL) per fall/spring semester or 10.66 WCL for summer semester. For example, it is deemed acceptable for an employee to spend 50% effort fulfilling University-responsibilities and 50% effort fulfilling responsibilities supporting a grant which when combined is cumulatively 100% total effort. Unacceptable behavior would be any combination of efforts that exceed 100% total effort. It is the responsibility of all University employees to ensure that efforts do not exceed 100%.
- For faculty and academic employees, a TIME AND EFFORT form must be signed by either the employee or other responsible academic official (i.e., department chair, dean, etc.) who has direct knowledge of the work performed. Non-academic employees are not authorized to certify TIME AND EFFORT forms for faculty or academic employees.
- For non-academic employees, a TIME AND EFFORT form must be certified by either the employee or other responsible administrative official (i.e., department manager, grant-recipient, or supervisor).
- If the certified TIME AND EFFORT form indicates changes of percent of effort which result in a significant change (significant changes are defined as changes that are more than 5% of an individual's total activities for which [s]he is compensated) of effort in the sponsored projects, a payroll cost transfer is required to accompany the TIME AND EFFORT form to correct the payroll expenditures charged to the affected project; the devoted time cannot exceed the total efforts (100%) expended while working at the University.

- Exceptions to this policy may occur with the written approval of the appropriate vice president , or designee, of the grant-funded employee and filed with ORSP.

Revision Dates

APSU Policy 2:061 – Rev.: May 19, 2022
 APSU Policy 2:061 (previously 7:008) – Rev.: March 25, 2017
 APSU Policy 2:061 – Rev.: May 8, 2014
 APSU Policy 2:061 – Issued: August 5, 2011

Subject Areas:

Academic	Finance	General	Human Resources	Information Technology	Student Affairs
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Approved

President: signature on file