

Time & Effort Reporting

Time and Effort Reporting is a federally mandated process required when an individual is compensated by or contributes time to a sponsored project. This federal regulation located in 2 CFR 200 UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, requires that the University confirm that the percentages allocated to each activity represent a reasonable estimate of the work performed on federal and federal flow-through grants and contracts. Government sponsors expect to pay only for those portions of employees' effort that are actually devoted to the sponsored project. Periodically, government and internal auditors review our payroll charges to enforce this expectation. In conducting these audits, they are assessing whether the salary charged to the sponsored project is for effort that appropriately benefited those projects for the reporting period.

What is effort?

Effort is defined as the amount of time spent on a particular project or activity. This includes the time spent working on the project and directly charged to the project as well as the time contributed to the project (cost shared effort).

What is effort reporting?

Effort reporting is the method used to certify the effort charged or contributed to a sponsored project.

What is contributed or cost shared effort?

Cost sharing represents the portion of the total costs of a sponsored project that are not borne by the sponsor of the project. These costs are borne by the University or third parties, rather than by the sponsor. The fulfillment of cost shared effort (salary) is demonstrated through the University's effort reporting system. Any commitment of effort referenced in the project proposal or the award document must be honored, reported, and captured in an effort reporting system.

How does the University certify effort?

The University certifies effort after the pay period has ended and any salary dollars have posted. The method to certify effort depends on whether the salary costs are 1) directly charged to the sponsored project or 2) cost shared to the project.

1. Salary Costs Direct Charged to Sponsored Projects

The actual salary paid for monthly and semi-monthly payrolls is based on the FTE percentage that is entered on the employee's original appointment paperwork. The appointment is entered on the payroll paperwork as a percentage of total wages. The actual salary paid for bi-weekly and student workers is based on actual hours reported by the budget purpose fiscal

officer during a payroll period. These hours are allocated to individual budget purposes based on work performed during that period.

During each payroll period the fiscal officer of the grant budget purpose is provided a Fiscal Officer Certification Report by the Payroll Office. The account fiscal officer is expected to review this certification report and then attest on this report, that the individuals paid are due the amounts indicated. If the amount paid is not correct (percentage of effort has changed or the budget purpose being charged is incorrect) the fiscal officer should immediately process a Retroactive Account Adjustment (RAA) to change the costing of the individual's salary.

Please note that the individual signing the Fiscal Officer Certification Report should have firsthand knowledge of the actual work being performed on the grant or contract. If the fiscal officer lacks this knowledge, an individual working closely with the project should be consulted.

2. Salary Cost Share to the Project

When salary cost share is determined to be a requirement on a grant or contract the Office of Sponsored Projects Administration (OSPA) office will begin the monthly process of accumulating this information. On each budget purpose for which salary cost share is a requirement OSPA will send the fiscal officer (via e-mail) the Certification of Time Record for Grants and Contracts form. This form will arrive prefilled with information including the reporting period, Budget Purpose number, Budget Purpose title, Fiscal Officer name, and the Unit Name. A blank version of this form (along with instructions) can be found at <https://eforms.siu.edu/siuforms/info/acs0309.php>. Note that this form is to be used only for accumulating cost share information; salaries directly charged to the grant or contract should not be included on this form.