

Time and Effort Reporting and Certification Procedures

1) Distribution of Reports

Time and Effort reports will be generated and distributed by the Office of Grant Services for any individual who is compensated (or with a cost share commitment) on a sponsored award for certification that the salary paid (or the cost share commitment) is reasonable in relation to the effort devoted to the award. The Office of Grant Services will determine the Time and Effort reporting periods. The reports are to be completed and returned to the Office of Grant Services before the deadline. The deadline will be established by the Office of Grant Services and stated on the report form. If an award expires in the middle of an effort reporting period, a report will be issued at the end of the award for certification.

2) Distribution

Each Principal Investigator (PI)/Project Director (PD) with a sponsored award will receive a packet that contains one report for each individual who is compensated, in whole or in part, by the project or has a cost share commitment. The report will show the employee's committed effort for each sponsored activity. The PI/PD is responsible for distributing the report to the individuals.

3) Certification

Report for the PI/PD:

- The PI/PD indicates the percentage of actual effort expended for each sponsored activity (charged or cost shared).
- The PI/PD indicates the percentage of actual effort expended for non-sponsored university activities.
- The PI/PD signs the report (under Employee) to certify that the distribution of time and effort as shown on the report is a reasonable estimate of work performed during the period covered by the report.
- The PI/PD returns the original report with signature to the Office of Grant Services before the established deadline.

Report for other Employees on the Project:

- The Employee indicates the percentage of actual effort expended for each sponsored activity (charged or cost shared).
- The Employee indicates the percentage of actual effort expended for non-sponsored university activities.
- The Employee signs the report (under Employee) to certify that the distribution of time and effort as shown on the report is a reasonable estimate of work performed during the period covered by the report.
- The Employee forwards the report to the PI/PD for signature (under Certifier).
- The PI/PD returns the original report with signatures to the Office of Grant Services before the established deadline.

4) Confirmation and Reconciliation

When the completed reports are received by the Office of Grant Services, each report is reviewed to confirm that the effort committed and charged to the grant (or cost shared) is consistent with the actual effort reported.

If the actual effort reported is consistent with the effort committed and charged to the grant, no further action is needed and the report is filed in the grant file maintained by the Office of Grant Services.

If the actual effort reported is greater than the effort committed and charged to the grant, no further action is needed and the report is filed in the grant file maintained by the Office of Grant Services.

If the actual effort reported is less than the effort committed and charged to the grant, a retroactive adjustment to the payroll distribution is required.