



## XAVIER UNIVERSITY

### Time and Effort Reporting and Certification

**Effective:** 5/9/16

**Last Updated:** 5/9/16

**Responsible University Office:** Office of Grant Services

**Responsible Executive:** Associate Provost for Academic Affairs and Dean of the Graduate School

**Scope:** Faculty and staff who receive compensation, in whole or part, through a federal grant or sponsored agreement, or who have committed personnel costs as part of cost sharing obligation on a federal grant or sponsored agreement.

#### A. REASON FOR POLICY

As a recipient of federal funds, Xavier University must comply with the Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*, which requires recipients of federal funding to maintain a system that documents and certifies the percentage of effort employees devote to federally sponsored projects. This policy sets forth the documentation of effort for faculty and staff who receive compensation, in whole or in part, through a federally sponsored project, or who have committed personnel costs as part of cost sharing obligation on a federally sponsored project.

#### B. POLICY

The University must assure that effort expended on federally sponsored projects justifies the salaries charged to those grants and that committed effort as part of cost sharing is fulfilled. Utilizing an after-the-fact time and effort reporting system, the University provides this assurance by requiring the generation of periodic time and effort reports for each employee whose salary is charged (or cost shared) to the federally sponsored project(s) during the effort reporting period. The time and effort report indicates the individual's actual effort dedicated to the federally sponsored project(s) as well as to other University activities, and requires certification attesting to the fact that these effort percentages are reasonable. This policy is also applied to any non-federal sponsored project that requires time and effort reporting.

#### C. DEFINITIONS

**Actual Effort**

Work or the proportion of time actually spent on a particular activity and expressed as a percentage of total time.

**After-the-Fact Reporting**

Method used by the University to certify the distribution of salaries and wages based upon a percentage distribution to various

activities, supported by the generation of periodic time and effort reports. These reports should reasonably reflect the employee's activities associated with each sponsored activity as well as to other non-sponsored University activities. Such reports require certification.

**Committed Cost Sharing** Mandatory or voluntary cost sharing that is pledged in the proposal budget, budget justification, or stated in award documents.

**Cost Sharing** The portion of effort toward a project or program that is not reimbursed by the sponsor. Cost sharing represents a commitment by the University.

**Committed Effort** The amount of effort that is pledged in the proposal or project application and that the sponsor accepts regardless of whether or not you request salary support for the effort. Commitments are specific and quantified, and they generally are expressed in terms of a percentage of your work time over a given project period.

**Certification** A signed statement by a responsible person on a sponsored project that attests to the accuracy and completeness of the time and effort report.

**Effort** Work or the proportion of time dedicated to a particular activity and expressed as a percentage of total time. Effort is not based on a 40 hour work week but on 100% of professional activities including instruction, administration (chair, dean responsibilities), research without external funding, and sponsored project activities.

**Effort Reporting** A method of allocating and documenting the percentage of work time devoted to specific professional activities.

**Responsible Person** For purposes of time and effort certifications, an individual having firsthand knowledge or using a suitable means of verification of the work performed toward specific sponsored activities.

**Sponsored Projects** An externally funded activity that is governed by specific terms and conditions. Sponsored projects must be separately budgeted and accounted for subject to the terms of the sponsoring organization. Sponsored projects may include grants, contracts, and cooperative agreements for research, instruction, training, and other public service activities.

**University** Xavier University

## **D. 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. 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 forwards the report to his/her Department Chair for signature (under Certifier). If the PI/PD is a Department Chair, the Dean will sign the report.
- The PI/PD returns the original report with signatures 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.

#### **E. EXHIBITS** (if applicable)

#### **F. HISTORY**

This policy replaces the policy used by the Office of Grant Services prior to March 1, 2014.

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#### **Other applicable policies and/or resources:**

OMB Circular A-21: *Cost Principles for Educational Institutions*  
[http://www.whitehouse.gov/omb/circulars\\_a021\\_2004/](http://www.whitehouse.gov/omb/circulars_a021_2004/)