



Time and Effort Reporting- Sponsored Programs

Policy Number:	AA-09-003
Policy Administrator:	VP of Administration & Finance and The Provost & VP for Academic Affairs
Policy Initiator:	Dean of Extension Services
Authority:	Uniform Guidance 2 CFR 200
Effective Date:	February 2015
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Approved:	President Thomas A. Cropper
Approval Signature:	/s/

Purpose:

This Policy establishes the compliance requirements for time and effort reporting. Adherence to this policy is necessary to prevent cost disallowances and penalties by the Federal government and other sponsoring agencies.

Scope:

This Policy applies to all sponsored programs and all time and effort that is incurred in support of sponsored programs.

Accountability:

The Dean of Extension Services is responsible for ensuring that the policies and procedures for time and effort reporting are consistently applied both externally and internally for all federal grants and agreements. The Principal Investigators (PI) are responsible for providing sufficient documentation to substantiate the actual time and effort reporting to Sponsored Programs (SP).

Policy:

California State University Maritime Academy (Cal Maritime) requires that adequate supporting documents be maintained to substantiate the effort expended on sponsored programs. Sponsored project personnel compensated on a federally sponsored award (direct cost or cost share) shall certify a report that indicates that the distribution of their total effort is a reasonable estimate of work performed during the period covered by the report. The University's time and effort certification process provides verification of actual payroll expenditures unless a mutually satisfactory alternative agreement is reached. Voluntary uncommitted cost sharing is excluded from effort reporting.

Each Time and Effort report indicates the distribution of the employee's total period compensation across all University functions, including work on sponsored and non-sponsored projects, instruction, administration, committee work, etc. Employees with multiple PI appointments in a given time period will certify professional effort based on each individual sponsored program appointment. All Effort Reports will account for 100% effort.

The individual faculty or staff member must document his/her own Time and Effort Reports following the procedures set forth by the University. The signature on the effort report is an endorsement by the employee that, to the best of their knowledge, the salary charged accurately reflects the effort distribution across all activities. If an individual is no longer employed at the University, the PI will document the employee's effort reports. This documentation shall be reviewed, approved, and certified by the project supervisor.

Individual effort reports must be prepared, submitted, and reviewed every six months.

A. Roles and Responsibilities

1. Sponsored Programs (SP)

- a. Ensures that labor commitments and cost matching are identified in the proposal budget.
- b. Includes current salary and benefit information in the proposal budget.
- c. Prepares effort reports documenting the effort of faculty and professional staff on all Federally-funded grants or agreements based on salary and Release Time information.
- d. Forwards the effort report to each individual and PIs for verification and signature.
- e. Ensures that all effort reports are completed in a timely manner.
- f. Maintains all timesheets and attendance records to support effort certification.
- g. Follows Additional Employment Procedures for calculating additional employment salary for Cal Maritime employees.
- h. Follows Institutional Base Salary (IBS) Procedures for processing and calculating IBS amounts.

2. Principal Investigator (PI)

- a. Identifies, on a monthly basis, Reimbursed Release time (RRT) or salaried faculty/staff time that will be either directly charged or cost-matched in the proposal budget.
- b. Obtains appropriate signatures authorizing cost-matched labor and certifies all labor-related cost matching.
- c. Certifies that the effort for the faculty and the professional staff, who worked on the project(s) during the applicable time period, is accurately documented on the effort report.

3. PI Dean or Supervisor

- a. Time and Effort Reports for the PI will need to be signed by the PI's Dean or supervisor.

4. Fiscal Services

- a. Processes any personnel cost transfers resulting from discrepancies between certified time and effort and payroll distribution.
- b. Processes any reimbursed release time to the appropriate award fund.

B. Laws, State Codes, Regulations and Mandates

1. [Uniform Guidance 2 CFR 200.430](#)

2. CSU Additional Employment Policy HR2002-05

<http://www.calstate.edu/HRAdm/pdf2002/HR2002-05.pdf>

3. CSU Collective Bargaining Agreement, Unit 3 – Article 20 and Article 36 –

http://www.calstate.edu/LaborRel/Contracts_HTML/CFA_CONTRACT/CFAtoc.shtml

4. Board of Trustees Executive Order No. [890](#) Section 3.3.3

5. COGR Management Practices Document – <http://www.cogr.edu>

C. Definitions

1. Certify: To confirm formally as true, accurate, or genuine.
2. Certification: A signed statement by the employee or responsible official on the sponsored

- project that attests to the accuracy and completeness of the report.
- 3. Effort:** Allowable activity devoted to a sponsored or non-sponsored project that would be charged or committed directly to a contract or grant. Effort shall be reflected as categories of activities expressed as a percentage distribution of total activities rather than the dollar amount compensated.
 - 4. Committed Effort:** The amount of effort (in %) proposed in any sponsored project application, regardless of whether salary support is requested.
 - 5. Compensated Effort:** Effort consisting of campus assignment, reimbursed time, additional employment, direct pay, and cost share for faculty and staff who work on sponsored projects.
 - 6. One Hundred Percent (100%) Effort:** The total amount of effort expended to accomplish all sponsored program activities of faculty and staff regardless of the actual number of hours expended on those activities. This includes all effort expended on cost match sponsored programs, administration, teaching, and other activities. Cost matching activity is also included in the 100% effort. The effort must always equal 100%. The number of hours implicit in an individual's 100% effort must be reasonable and supportable.
 - a.** Example: converting part-time faculty at 60% into 100% effort (40%/60% instruction plus 20%/60% sum of sponsored programs paid and cost matched equals 60%/60% or 100% effort).
 - b.** Example: converting faculty approved for additional employment at 125% into 100% effort (80%/125% instruction plus 20%/125% sum of sponsored programs paid and cost matched plus 25%/125% special assignment equals 125%/125% or 100% effort).
 - 7. Proposed Effort:** The proposed amount of effort (in %) in any sponsored project application, regardless of whether salary support is requested.
 - 8. Sponsored Effort:** Effort for work conducted on sponsored projects, regardless of whether or not the sponsored project is paying for the work. Sponsored effort may include cost match.
 - 9. University Effort:** Effort for work conducted on behalf of the University that does not involve an external sponsor.
 - 10. Effort Reporting:** A method of documenting the proportion of the individual's time devoted to sponsored programs as a percentage of total work time. (Effort is not calculated on a 40-hour work week. If an individual works 80 hours in a week, 40 hours represents 50% effort.)
 - 11. Faculty:** The academic teaching staff of the University.
 - 12. Professional Staff:** Professional staff includes all salaried and hourly employees other than faculty.
 - 13. Reimbursed Release Time:** Also referred to as assigned time, is defined as the time a faculty member is released from normal teaching responsibilities to perform other duties such as working on a sponsored project
 - 14. Salary Cap:** A limitation imposed by the sponsor on the amount of salary that can be directly charged to projects.
 - 15. Voluntary Uncommitted Cost Sharing:** Voluntary uncommitted cost sharing is excluded from effort reporting.

Procedure:

- A.** At the end of each six month period, Sponsored Programs (SP) prepares Time and Effort Reports for all individuals required to certify time and effort at the University. These Time and Effort Reports are forwarded to the individuals and PIs for certification. The following provides the estimated distribution and return schedule for each certification period:
1. July 1-Dec 31
Distributed in February – Completed and returned by April 1.
 2. Jan 1-June 30
Distributed in August – Completed and returned by October 1.
- B.** All individuals and PIs will document their own Time and Effort Reports and then forward to the Project supervisor for certification.
- C.** The PI certifies the Time and Effort Reports for all professional staff and faculty working on sponsored projects under his or her supervision. Time and Effort Reports for the PI will also need to be signed by the PI's Dean or supervisor.
- D.** PI's forward Time and Effort Reports to SP by the posted deadline.
- E. Changes to Time and Effort Reports during Certification**
1. If the payroll distribution reflected on a Time and Effort Report does not accurately display how the employee spent his or her time, the employee must correctly indicate actual time and effort on the report prior to signature.
 2. SP will adjust salary charges accordingly where the certified time and effort differs from the payroll distribution. A difference of 5% or more of an employee's total effort over the award period could warrant an adjustment and subsequent revision of the time and effort report.
 3. Actual salaries and benefits charged to a sponsored project must never exceed the amount of salary and benefit budget for the project. If an extraordinary situation arises when a change in budget is needed, PI will contact the sponsor and must be worked with SP.
 4. If there are no changes, or when needed revisions are complete, the Time and Effort Report is filed in SP.
- F. Other**
1. Sponsored project effort is itemized and all non-sponsored projects effort (e.g., teaching, administration, service, etc.) are grouped as "Other University Functions" for the purpose of effort reporting.
 2. When a Time and Effort Report form has been signed and certified, no further changes will be allowed.
 3. The University may impose corrective action in the event of consistent failure to complete Time and Effort Reports.
 4. SP processes Time and Effort Reports and follows up as necessary with the PIs and department administrators to ensure 100% completion.