



California University of Pennsylvania

OSPR Procedure: Time and Effort Reporting

Summary

This procedure establishes the requirements of and includes the procedures for recording and reporting employee time and effort in accordance with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. This process applies to all faculty and staff of California University of PA (Cal U), including those employees whose compensation is charged in whole or in part to an externally sponsored project related to federal and non-federal sponsored awards. Effort reports are available at the Office of Sponsored Programs and Research (OSPR) website.

Documenting Time & Effort

Cal U has adopted an after-the-fact certification system to document time and effort related to externally funded projects. The report reflects the percentage of time each employee spent on all grants and contracts compared to their total time (effort). While effort reporting is not based on a 40 hour work week, the number of hours implicit in an individual's 100% effort must be reasonable and supportable to the department, school, university, and external reviewers. Effort is expressed in percentages on the Time & Effort Certification Report and must total 100%. These mandatory reports are subject to federal auditing. Keep in mind, whether or not you support the concept of effort reporting, it is a federal requirement and a current focus of federal auditing. Recent noncompliance findings have results in multimillion dollar fines at major research universities.

Frequency of Reports

There are three annual reporting periods for Time and Effort Certification Reports. Completed reports must be submitted to the OSPR by the certification deadline, which is approximately 30 days after the reporting period. The reporting periods and the deadlines are provided as follows:

1. Fall (First day of the Fall semester to December 31)
 - Submittal Deadline: January 31
2. Spring (January 1 to last day of the Spring semester)
 - Submittal Deadline: May 31
3. Summer (First day after the Spring semester to last day before the Fall semester)
 - Submittal Deadline: September 30

Certification of Report

The employee's signature on the report certifies that the percent distribution shown on the report reasonably reflects the distribution of actual work performed during the reporting period. If the percent distribution does not reasonably reflect the employee's effort distribution, the employee will notify the Post-Award Grants Administrator. Typically, a 5% variance is considered to be reasonable. Completed Time and Effort forms will remain on file in the OSPR.

[Time & Effort Certification Report Link](#)

Developing Certification Reports

The Post-Award Grant Administrator is responsible for developing the certification reports and distributing them to the project director. This is a two-step process.

- 1) The Principal Investigator (PI) understands his or her own as well as the staff members levels of effort committed, charged and reported on all applicable awards.
- 2) The Post-Award Grant Administrator monitors and checks for accuracy during the review period effort commitments on all applicable awards and communicates any changes to the project director that requires sponsor notification and/or approval.

Employee list:

Any employee whose salary or benefits was supported by federal funds during the time period via a credit-release, direct salary charges, or dual compensation. Any employee whose salary or benefits are included as match on any externally-funded project.

Requesting Reports

On the first work day after a reporting period, the Post-Award Grant Administrator will send an email request to every faculty and staff member who served as a PI or PD during the semester. The email request should include instructions, the due date to OSPR, and the report template as an attachment.

The Post-Award Administrator only sends the template to the PIs. The PIs are responsible for ensuring that every faculty and staff member who worked on the project complete the certification form.

It is recommended that the Post-Award Administrator update the template so that the correct semester and year are pre-filled.

Frequently Asked Questions

Do the students who worked on a project need to complete a time and effort report?

No, the time and effort reporting system documents the effort provided by faculty and staff, which provides auditable documentation as backup for the amount of salary included as cash or match on an externally funded project.

The University requires that students complete a timesheet in order to get paid for their work; therefore, the documentation already exists for students.