



GUIDELINES FOR TIME AND EFFORT REPORTING¹

OFFICE OF RESEARCH AND SPONSORED PROGRAMS GUIDELINE NO. 2012-3

Purpose

To document personnel service charges to Federally funded sponsored programs and outline the responsibilities for generating, approving and utilizing the time and effort report as required by Federal government agency audit regulations. This guideline is in concert with OMB Circular A-21 with regard to confirming that charges made to the payroll system “**reasonably reflects**” each employee's activity.

The Time and Effort (T&E) Report is prepared by the respective Units or Departments and sent to the Payroll Section of the Comptroller’s Office each pay period.

Policy

The Federal Office of Management and Budget’s Circular A-21 requires the documentation of personnel services charged to sponsored agreements. Circular A-21 requires after-the-fact reporting of the percentage of time each employee spent on all grants and contracts compared to total time (effort).

This guideline assists University Payroll and Business Office in ensuring the proper allocation and distribution of personnel time and effort in submitting accurate reporting of such activities.

This guideline facilitates proper administrative management of grant/contract awards and ensures compliance with sponsoring agency regulations and federal guidelines with respect to charges for work performed on sponsored agreements. This process is commonly known as “Time and Effort Reporting.”

Guidelines for Time and Effort Reporting Preparation

1. The Time and Effort report shall be prepared by each covered employee and shall be updated daily. The report should reflect how a person spent his or her total time (effort).
2. The timekeeper is responsible for reconciling the hours worked with hours submitted to Payroll for payment.
3. The timekeeper shall ensure that a bi-weekly T&E report from the department’s covered employees shall accompany the timesheets submitted to Payroll.
4. The timekeeper shall ensure that the T&E report shall contain the following required signatures: a) the employee as the preparer, b) the Principal Investigator or responsible official who certifies the percentages allocated to each activity and the reasonableness of the work performed, and, c) the Departmental Head or Administrator who confirms that the effort expensed was for the sole purpose of the grant agreement. This is to be **updated daily.**

5. The timekeeper shall ensure the following distribution of the bi-weekly T&E report:
Original: Payroll
One Copy to each of the following: Comptroller's Office; HRO and Office of Research and Sponsored Programs.
6. The PI and timekeeper are jointly accountable for the timely preparation and integrity of time and effort documentation.

¹ *Adapted from T&E Reporting Guidelines from the Comptroller's Office*