Time and Effort Reporting Guidelines

Purpose

To comply with 2 CFR Part 200 (Uniform Administrative Requirements) and other sponsor requirements for certifying that effort expended on a project is commensurate with the salary charged against the sponsored project.

Time and effort confirmation is required by 2 CFR 200.430 as part of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The effort confirmation process should conform to the guidelines provided below. Principal investigators and their campus departments are responsible for ensuring full compliance with effort reporting requirements in a timely manner. Any projects that are not pre-reviewed by the Grant Manager or Primary Effort Coordinator within the allotted time frame will be reported to the Associate Dean of Finance for their department.

Once released to the PI, the certifications should be completed within 30 calendar days. Faculty that do not complete the certification within the 30 calendar days will receive a reminder with the department Chair copied. Continued failure to comply will result in reminders to the PI with the Dean copied. If the PI continues non-compliance, a report will be sent to the Vice President of Research and the Provost. Failure to submit reports in a timely manner may subject faculty and other employees to administrative and/or disciplinary actions undertaken by the Dean, Vice President for Research, or the Senior Vice President and Provost in accordance with policies and procedures as set forth in the *Faculty Handbook* as applicable to faculty or the *Staff Handbook* as applicable to non-faculty employees.

Guidelines

1. The University utilizes an after-the-fact project-based effort reporting system to account for the effort of employees working on sponsored programs. All effort reporting is performed within the eCRT system.

2. Effort certification is required for all sponsored projects regardless of the sponsor.

3. Salary expenditures are based on the individual's institutional base salary.

4. The time and effort certification must consider all effort included in the institutional base salary. Even where the number of hours of effort the individual expends each week substantially exceeds the "normal" workweek of 32 or 40 hours, **effort percentages must be based on total effort, not hours.**

5. Effort distributions should be reasonable estimates of activities, recognizing that research, instruction, and clinical activity are often inextricably intertwined, and estimates will be necessary in most cases. **Time and effort reports should not be certified unless the time and effort is appropriate.**

6. Time and effort reports must be certified each quarter. The quarterly certifications follow the fiscal year: July-September, October-December, January-March, and April-June.

7. The principal investigator must certify the time and effort report. If the principal investigator will be absent for an extended period, a designee may be appointed. The designee must be communicated to gca@ouhsc.edu and have firsthand knowledge of the project

8. Certifiers of Quarterly Project Effort Certifications are expected to review the payroll distribution percentages on the effort report and determine whether those percentages reasonably correspond to the individual's actual effort on the project. Variances up to and including 3% of the individual's total salary for each award listed for the period being certified are allowable and do not require an adjustment. Variances over 3% should be corrected prior to final approval of the certification. (For example: a certification with a charge to an award for 40% of an individual's time in that quarter can be approved provided the actual effort is between 37% - 43%, +/- 3%).

9. Principal Investigators cannot commit 100% effort to sponsored programs. Faculty are commonly preparing proposals, writing for publications, and have other University duties that require a portion of their effort.

10. Certain sponsors impose a limit or "cap" on the annual rate of salary reimbursement. Nevertheless, investigators must still devote the full committed effort as proposed and awarded without regard to the salary reimbursement limitation.

11. Required and promised cost share must be reported in the PeopleSoft system. This is performed by submitting an ePaf with a non-sponsored chartfield that includes the corresponding project number for the award that the effort is being cost shared for. (i.e. NONSP MED00500 00012 00000 20001497)

12. Certifications will automatically be re-opened and must be re-certified by the PI or designee if a salary cost transfer is posted to a sponsored award after the time and effort report has been certified. Recertifications must be completed within 21 calendar days after the e-mail is sent indicating that the certification is re-opened. Recertifications are heavily discouraged as they are a sign of poor internal controls. Please make sure the time and effort report is thoroughly reviewed prior to approving. The escalation policy outlined above will be applied to all recertifications that are not completed in a timely manner.

13. Grants and Contracts Accounting is responsible for the oversight of the effort reporting system and the monitoring of all effort reporting activity.

Definitions

Cost Share: is where some or all effort an individual expends on a specific sponsored research project is not funded by the project sponsor but is mandated by the sponsor or where the individual has clearly committed to uncompensated effort to the project in the application

eCRT: is the automated system used by the University to certify time and effort. Principal investigators, Grant Managers and Primary Effort Coordinators have access to view payroll and effort information within the eCRT system.

Effort Reporting: the proportion of personnel time spent on any institutional activity expressed as a percentage of the total institutional activities of the employee. Effort reporting is a process required by the federal government to verify that salary and wages charged to sponsored projects are reasonable and reflect actual work performed.

Grants Manager: is assigned in eCRT at the project level. This is normally the department person who handles the grant on a day-to-day basis. Certification emails in the eCRT system are directed to the Grants Manager.

Institutional Base Salary: An individual's institutional base salary is the annual compensation that the applicant organization pays for an individual's appointment, whether that individual's time is spent on research, teaching, patient care, or other activities. At the University of Oklahoma Health Sciences Center the following items are excluded from effort reporting: bonus pay, clinical professional practice plan payments, overload compensation, compensation received from sources other than the University, such as compensation from the VA, or outside consulting work permitted by the University.

Primary Effort Coordinator: is assigned in eCRT at the department level. If no Grant Manager is assigned to the project, then the Primary Effort Coordinator (PEC) is defaulted into that role as well.

Principal Investigator: A Principal Investigator is the primary individual responsible for the preparation, conduct, and administration of a research grant, cooperative agreement, training or public service project, contract, or other sponsored project in compliance with applicable laws and regulations and institutional guidelines governing the conduct of sponsored research.

Salary Cap: is a limitation placed on the salary rate that can be charged to a federal grant. The salary cap applies to all federal grants and cooperatives agreement except those awarded by the Food and Drug Administration and the Indian Health Services. The cap also applies to the federal flow through awards as well as other sponsors that have imposed salary caps in their announcement or agreement.