

# Time and Effort Reporting

RP-9

## About This Policy

**Effective Dates:**

01/01/2023

**Last Updated:**

01/01/2023

**Responsible University Administrator(s):**

Assistant Provost for Research

**Approving Body:**

Office of the Provost

**Policy Contact:**

Office of the Provost, The Citadel

## Policy Statement

The purpose of this policy is to establish and maintain a time and effort certification system for faculty and other employees working on Federally-sponsored projects. Time and effort certification is a Federal requirement described in the provisions of 2 CFR §200 (section 200.430 Compensation-personal services). Institutions of higher education receiving federally-sponsored grants are required to document that awards for salaries and wages are based on records that accurately reflect the work performed. Documentation must be supported by a system of internal control which provides assurance to sponsors that salaries charged to projects, or provided as a cost-share expense, are reasonable in relation to the work performed, and that faculty and staff have met the commitment of effort agreed to in the award contract. Certified effort reports are one of the primary auditable documents to support salary costs on sponsored projects. To comply with these federal regulations, The Citadel has established an after-the-fact time and effort reporting and certification process. This documentation provides verification of employee effort on projects funded by not only the Federal government, but also state and local government agencies.

### Process and Procedures

All faculty and exempt staff being paid through sponsored projects by Federal, state, or local government agencies (including federal flow-through funding, such as those associated with subawards), or providing cost-share on any sponsored project, must submit Time and Effort Reports. Non-exempt staff and students that clock-in and out may be required to submit Time and Effort Reports. Completed Time and Effort Reports must accurately reflect the percentage distribution of activity of employees (e.g. teaching, advising, other college activities, grant-funded activities), not to exceed 100% of all activities. An employee's supervisor is responsible for certifying that the information provided to the Office of Research and Grants is accurate. For example, Principal Investigators are responsible for certifying the information provided by employees working on grants. If a faculty member is the Principal Investigator, then the Department Chair/Head is responsible for certifying his/her information. If the Principal Investigator is also the Department Chair/Head, then the Dean is responsible for certifying his/her information. Time and Effort Reports are to be completed three times per calendar year. The reporting periods are as follows: Spring (January 1 – May 15), Summer (May 16 – August 15), and Fall (August 16 – December 31). Completed reports with certifying signatures are due to the Post-Awards Grant Coordinator within 30 days of distribution of the reporting forms. Time and effort reports may be audited at any time both internally and externally to ensure faculty and staff are providing the minimum effort agreed to in the award contract.

### Related Policies/Documents

Code of Federal Regulations (2 CFR §200)

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.430>