



## **Time and Effort Reporting: Certifying Effort on WVSU Research and Development Corporation Sponsored Projects**

**Responsible Official: Employee, Principal Investigator, Supervisor**

**Effective Date: February 13, 2019**

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### **Scope**

This document outlines the West Virginia State University Research & Development Corporation's (WVSURDC) time and effort reporting policy and procedure. This policy applies to all individuals such as staff, faculty, and non-faculty professionals, who are exempt or non-exempt, full-time or part-time, and who devote effort to a sponsored project(s).

As required by the federal Office of Management and Budget, the Corporation is to maintain and certify records to substantiate that salaries and benefits charged to federally sponsored projects accurately reflect the effort devoted toward activities associated with these charges.

The Corporation provides this assurance by requiring semi-annual certification of time and effort for each individual whose salary is charged to one or more federal, state, or private sponsored projects and/or cost sharing accounts during the effort reporting.

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### **Reason for the Policy**

As a recipient of federal grant funding for sponsored projects, WVSURDC must comply with the effort reporting and certification requirements implemented by the federal government and detailed in the *Office of Management and Budget 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The time and effort certification guidelines are located in section 200.430(i) Compensation – personal services, paragraph (i). Non-compliance may result in serious penalties.

Federal guidelines require personnel costs be documented, reflect the total activity for which an employee is compensated by the institution and encompass both federally assisted and all other activities compensated by the institution. Reports are based on 100% effort, not hours, weeks or other method. This includes all effort expended on

instruction and training, unsponsored scholarly activity, sponsored projects, administration, business development, and other activities. It does not include effort for which the employee received compensation directly from another entity (i.e., outside consulting work) or incidental work for which supplemental compensation (i.e., extra state/overload compensation) is paid.

All individuals verifying effort are responsible for being aware of their level of committed effort to sponsored projects, and their ability to meet those commitments in light of any other Corporation or university obligations they may have. Any changes to the amount of effort committed to sponsored projects must be communicated to the Office of Sponsored Programs before changes can be requested.

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## **Definitions**

**Time and Effort:** Time and Effort refers to the work performed in fulfilling grant objectives and payment in the form of salaries and wages of employees charged to federal grants.

**Effort:** Effort is defined as the amount of time spent on a particular activity. It includes the time spent working on a grant funded project in which salary is directly charged to federal grants or provided as cost-sharing (matching funds).

**Time and Effort Reporting:** Employees who commit up to 100% effort to a sponsored project(s) complete time and effort reporting in January and July. The report certifies to grant agencies that the salaries and wages charged or cost-shared (matched) to grant awards is accurate. Employees complete the Time and Effort Reports by recording their effort as a percentage for each grant they contribute time to, as well as, providing a summary of the activities performed. The report must be signed by the employee and either the principal investigator or supervisor to certify the effort.

**Internal Controls:** Is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.

**Internal Penalties:** Corrective actions for not following a policy.

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## **Effort Reporting Policy**

Time and effort will be verified twice a year for each individual whose salary is charged to one or more sponsored projects and/or cost sharing accounts during the effort reporting period. The time and effort reporting periods will be July 1 to December 31, and January 1 to June 30.

The Principal Investigator or supervisor must verify and sign the reports, certifying that the employees reflected on the reports actually performed the work on the indicated

grants and in the same percentage of time. Any corrections to effort should be reported immediately to the Office of Sponsored Programs.

Beginning on February 13, 2019, West Virginia State University Research and Development Corporation will implement the following processes for verifying Time and Effort Reporting:

1. All staff, faculty, non-faculty professionals, exempt and non-exempt, full-time or part-time employees, who commit up to 100% effort, and devote(s) this effort to a sponsored project(s) or cost-sharing account will complete time sheets coinciding with each pay period and submit them to their supervisor for signature and submission to the Payroll Office.
2. At the end of each Time and Effort reporting period, employees will complete a time and effort report recording the effort percentage, grant name and number for each sponsored program and/or cost sharing account funding their respective salary and wages, and provide a summary of their tasks.
3. Next the employee will pass the form onto the principal investigator or their supervisor, whichever role can verify the following:
  - Work was actually performed on the project.
  - Level of effort matches what was committed by the proposal.
  - Employees were not overcommitted.
  - Salary charges were appropriate.
  - Cost-sharing components were met as agreed.
  - Terms and conditions of the award were fulfilled.
4. After the PI and/or supervisor have signed the form, they must return the hard copy Time and Effort Report to the OSP. The report is due to the OSP by close of business on January 18, and July 18, or the following business day if this date falls on a holiday or weekend.

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## **Internal Controls**

1. The Principal Investigator will meet with OSP staff after a grant is awarded to go over the terms and conditions of the grants as well as the Post Award Responsibility Summary. At this meeting, the PI will confirm their time and effort.
2. The Principal Investigator will confirm their effort quarterly with OSP staff at Quarterly Post Award Meetings.

3. Upholding the January 18 and July 18 deadline to submit Time and Effort reporting.
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## **Internal Penalties**

This policy applies to all individuals such as staff, faculty, non-faculty professional, exempt and non-exempt, full-time or part-time employees, who commit up to 100% effort, and devote(s) this effort to a sponsored project(s). If parties with effort committed to a sponsored project do not comply with the policy, then penalties will be enforced.

Penalties may include:

- Non-compliance maybe escalated to the supervisor or Department Chair, Dean, Provost and/or Human Resources.
  - A hold may be placed on non-compliant accounts.
  - New budgets may not be setup for newly awarded grant programs.
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## **Questions or Concerns**

Please contact the Office of Sponsored Programs with questions about Time and Effort Reporting at 304-204-4304 or [grants@wvstateu.edu](mailto:grants@wvstateu.edu).