



Policy: <b>Time and Effort Reporting for Sponsored Programs</b>	Policy No: <b>S4.6</b>
Policy Developer(s): <b>Office of Sponsored Research</b>	Original Date: May 18, 2018
Last Review Date:	Approval Date: October 17, 2019

- I. **POLICY:** [45 CFR 75.303](#), [45 CFR 75.430](#), [2 CFR 200.303](#) and [2 CFR 200.430](#) contain the Federal regulatory requirements for internal controls over certifying time expended on sponsored projects. John Carroll University's ("the University's") practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed. The individual's effort is first assigned to specific awards in the payroll system based on anticipated activities. Actual effort expended on each project is certified by a responsible person with suitable means of verification that the work was performed, generally the principal investigator, at the end of specified [reporting periods](#). The effort certification does not need to be exact, but it should be a reasonable estimate of how time was expended (see Section [§200.430\(c\)](#) for more details).
- II. **PURPOSE:** As a recipient of Federal funding the University is required to comply with Federal regulations [45 CFR 75 Uniform Administrative Requirements, Cost Principles and Audit Requirements for HHS Awards](#) and [2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) for certifying effort expended on sponsored awards. The University faculty and staff are expected to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform.
- III. **SCOPE:** All individuals involved with the administration and conduct of Federally sponsored award activities, including faculty, staff and students, must comply with this policy. Adherence to this policy is required for all effort related to Federally sponsored awards as well as any non-Federal awards where the non-Federal sponsor requires effort reporting.
- IV. **PROCEDURES:**
- A. **Application:** Faculty, staff and students who have worked on a Federally sponsored project must complete the effort certification process for each [academic period](#) work occurred.
- B. **How to Complete the Time and Effort Report Form:** Grant personnel should fill out their name, position title, department name, and the [Academic Period](#) to which the report applies. The total amount of [effort](#) must add up to 100%. Researchers cannot give more than 100% of their effort. If a researcher works 40 hours/week on University activities and 20 hours/week on grant activities, then the percentage would be 66.5% allocated to [base salary](#) and 33.5% grant activity. However, academic work (teaching, research, advising, writing, preparation) is rarely

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counted by hours. The amount should reflect a reasonable estimate of the effort performed. Short fluctuations between workload categories do not need to be considered as long as the distribution averages out during the time period reported. The completed and signed report should be sent to the Office of Sponsored Research (OSR) by the date indicated on the form. Failure to submit an accurate report by the time indicated may jeopardize continuation of the current grant and future grants at the University.

- C. Administration:** The OSR will send the report prior to the due date to personnel who are required to submit this report. Personnel should complete the *Time & Effort Report* and submit it to the OSR at the end of each [academic period](#) according to the deadlines listed on the form.
- D. Sanctions:** Failure to adhere to this policy and procedures may result in the administrative suspension and/or termination of a sponsored program agreement and other appropriate corrective actions under other University policies.

### V. **DEFINITIONS:** terms used within or relating to this policy.

- A. Academic Period:** The form should be submitted three times per year (December, May, and August), covering the Fall and Spring semester, and at the end of the Summer sessions. The academic period begins at the start of one semester and ends at the beginning of the next semester.
- B. Base Salary:** The regular John Carroll University salary.
- C. Other:** The salary paid by any award. Some faculty may be paid from more than one grant during an academic period.
- D. Percent Effort:** Indicates a breakdown of the amount of work spent in each area of responsibility. Total must add up to 100%.
- E. Reporting Period:** If the grant work consecutively covers part of an academic period, indicate the dates for which the grant work applies. For example, if the grant was active for the month of June only, then the reporting period would run from June 1 to June 30 for the Summer academic period; the form would be submitted to the OSR at the beginning of the Fall Semester. If the researcher worked on the grant sporadically throughout the course of the semester or summer sessions, then the reporting period would be the same as the academic period.

### VI. **CROSS REFERENCES:**

- A. [University Policies](#)**, including but not limited to
  1. Sponsored Research Policies
  2. Bank Account Reconciliation
- B. Federal Regulations, Statement, and Mandates**
  1. [45 CFR 75.303](#)
  2. [45 CFR 75.430](#)
  3. [2 CFR 200.303](#)
  4. [2 CFR 200.430](#)
  5. [HHS Grants Policy Statement](#)
  6. [HRSA Legislative Mandates in Grants Management for FY 2018](#)
  7. [NIH Grants Policy Statement](#)
  8. [NSF Proposal and Award Policies and Procedures Guide](#)

***This policy will next be reviewed five years from the date of last review.***