

Wittenberg University

Sponsored-Projects Fiscal Management Guidelines

Procedures on Reporting Time and Effort

PURPOSE

The federal government, as required by 2 CFR 200.430 "Compensation-Personal services" requires effort certification on federally-sponsored research activity. In order to receive and maintain eligibility for funding, sponsoring agencies require accurate and reasonable documentation to support that labor costs charged to sponsored accounting units are consistent with the effort expended. This certification is reviewed to verify that the percentage of effort placed on a federal award is not less than the percentage of salary charged to the accounting unit. This Time and Effort Policy is intended to meet this federal requirement.

Wittenberg University uses an "after-the-fact effort reporting" system to comply with the federal effort certification requirement. Under this system, the distribution of salaries for employees working on federally funded projects will be supported by Time and Effort Reports.

Salary charges to grants are made initially on the basis of estimates made before the services are performed. Time and Effort Reports will reflect the percentage distribution of salaries of employees. If significant (>5%) differences between the estimated charges and actual distribution of effort exist, the charges will be promptly adjusted to reflect actual effort.

TIME AND EFFORT REPORT

The Time and Effort Report will reflect the percentage distribution of effort by Wittenberg University faculty and staff charged to federally funded projects. Each PI or one Co-PI is responsible for confirming, by their signature on the Time and Effort Report, the percentages of effort allocated to federally funded projects.

Effort is not determined based on a 40-hour week, but rather on total hours worked for Wittenberg University and on Wittenberg administered commitments/grants. It is based on 100% of activities for which employees are being compensated for a given time period. Effort is expressed as a percentage of total compensation. Effort reported on the reporting form must total 100%.

To confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the report for each employee must include the signature of the PI or Co-PI. The PI or Co-PI has direct knowledge of the work and by signing the report confirms that the record of activities allocable as direct costs of the award is appropriate.

Time and Effort Reports are required annually and at the completion of the grant. They will be distributed to all applicable Co-PI's approximately 15 days from the close of a reporting period. Completed reports must be submitted to the Business Office within 30 days. Completed Time and Effort Reports are kept in the Business Office.

Approved: 01/23/2023; by Sponsored Projects Committee

Revision: