

CSU Time and Effort Reporting Practice

Purpose

As a recipient of federal funds, Chicago State University must comply with the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) as well as other federal requirements for certifying effort expended on sponsored awards. Chicago State requires all individuals who receive federal sponsored funding to comply with institutional policies and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards. Subpart E §200.430 of the Uniform Guidance includes the federal regulatory requirements for compensation for personal services. Chicago State’s Effort Reporting practice and procedures are intended to meet these requirements.

Chicago State faculty and staff are expected to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform. All individuals who receive any compensation from a federal award or a non-federal award where the non-federal sponsor requires effort reporting (“Sponsored Projects”) are required to certify their effort. This process ensures that salaries and wages are properly expended and that actual effort is consistent with the committed and budgeted effort. Note that graduate students, undergraduate students, and contractual employees are NOT required to submit Time and Effort reports. This group of employees MAY be required to submit a timesheet of actual work hours.

Practice Details

1. Time and effort reports shall reasonably reflect the percentage distribution of effort expended by employees involved in Sponsored Projects. The Time and Effort report must represent, in percentages totaling 100%, a reasonable estimate of an employee’s effort for the period being reported. These reports shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an integrated basis. “Effort” includes all research, teaching, administration, service, and any other activity for which an individual received compensation from the College. *Note: Section 200.430(c) states, “It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education], a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected.”*
2. Chicago State may contribute certain “Cost Sharing” resources or “In-Kind” resources in sponsored proposals when appropriate. All Cost Sharing must be pre-approved. These resources may include but are not limited to matching funds, facilities, and/or faculty or staff time. When Cost Sharing resources are committed and budgeted for in a proposal or sponsored agreement, external sponsors consider the proposed cost sharing to be institutional commitments if such proposals are funded.
3. EACH employee whose time is partially or fully committed to a federally Sponsored Project shall complete Time and Effort reports as required. Reporting is required regardless of whether such time is paid by the sponsor, or is an unpaid contribution, i.e. cost share match. Committed cost sharing must be included in effort reports.

4. Chicago State uses an “after-the-fact” effort reporting system to certify that salaries charged or cost-shared to Sponsored Projects are reasonable and consistent with the work performed. This indicates that the distribution of salaries and wages will be supported by activity reports signed by the employee and certified by a responsible person with suitable means of verification that the work was performed, generally the Principal Investigator (PI) or supervisor at the end of the specified reporting periods. Time and Effort reports shall be incorporated into the records of the University and retained in accordance with the sponsor regulations and/or the University’s Records Retention schedule.
5. The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. Chicago State expects that PIs will complete time and effort reports completely and in a timely manner. Consequences to not doing so may include, at the discretion of the administration, withholding submission of a new grant proposal and/or or withholding compensation on effort expended. Chicago State also reserves the right to charge cost disallowances on Sponsored Projects resulting from the PI’s failure to submit appropriate time and effort reports to the departmental operating account.
6. Chicago State University has three reporting periods, which follow the University’s academic calendar: spring, fall, and summer. The certification period of each period lasts one month and commences immediately after each period ends. Reporting periods are listed below:

Academic Period	Period of Performance	Certification Period	
Fall Semester	August 16 - December 31	January 1 - January 31	4.5 months
Spring Semester	January 1 - May 15	May 16 - June 15	4.5 months
Summer Session	May 16 - August 15	August 16 – September 15	3.0 months

7. If a significant change in percent effort is made during a reporting period, employees will be encouraged to submit more than one report during a given period reflecting the specific efforts during each pay period. **Such as the summer months.**
8. When a retroactive payroll transaction occurs reallocating the percentage of pay applied to a project that has already been certified, a new recertification form with the updated information must be reviewed and approved.
9. Reports must be completed after-the-fact, must reflect actual work performed (not the work budgeted), must account for total activity of employee, must be signed and dated by employee, and must be maintained for ALL staff members/employees whose compensation is charged in part to the award.
10. Note that the time and effort of each of the three major types of activities of the grant (performing, administrating, or disseminating the project) will be broken down for each grant included in the time and effort report.

11. Please email completed reports to: ogra@csu.edu.