

<b>Policy:</b>	<b>Time and Effort Reporting</b>		
<b>Responsible Office:</b>	Office of Sponsored Research	<b>Prepared By:</b>	Erica Kennedy, MBA, CRA Director, Office of Sponsored Research
<b>Approved Date:</b>	05/18/2018	<b>Reviewed By:</b>	James Krukones, PhD Associate Academic Vice President
<b>Last Revised Date:</b>	n/a	<b>Approved By:</b>	Nicholas R. Santilli, PhD Interim Provost and Academic Vice President

### **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.

### **Purpose**

As a recipient of federal funding John Carroll 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. John Carroll University faculty and staff are expected to charge their time to sponsored awards commensurate with the committed effort expended on all activities they perform.

### **Policy Statement**

[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. 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 should be a reasonable estimate of how time was expended. 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.”

### **Procedure**

**Application:** All faculty and administrators who have been identified in the funded proposal to work on a federally sponsored project must complete and file a [Time & Effort Form](#). Staff and students

appointed to a grant who complete time cards will document their work through the existing payroll report system and do not need to file this report.

### **How to Complete the Time and Effort Report Form**

Grant personnel should fill out their name, JCU Position Title, JCU 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 JCU activities and 20 hours/week on grant activities, then the percentage would be 66.5% base salary and 33.5% grant activity. However, academic work (teaching, research, advising, writing, preparation) is rarely 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 by the date indicated on the form. Failure to submit an accurate report by the time indicated may jeopardize future grants at JCU. [See example form at [www.jcu.edu/research/forms](http://www.jcu.edu/research/forms).]

### **Administration**

The Office of Sponsored Research 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 Office of Sponsored Research at the end of each academic period according to the deadlines listed on the form.

### **Definitions**

**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.

**Base Salary:** The regular John Carroll University salary.

**Other:** The salary paid by any award. Some faculty may be paid from more than one grant during an academic period.

**Percent Effort:** Indicates a breakdown of the amount of work spent in each area of responsibility. Total must add up to 100%.

**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 Office of Sponsored Research 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.

## **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 actions.

### **Related Information**

[45 CFR 75.303](#)

[45 CFR 75.430](#)

[2 CFR 200.303](#)

[2 CFR 200.430](#)

[HHS Grants Policy Statement](#)

[HRSA Legislative Mandates in Grants Management for FY 2018](#)

[NIH Grants Policy Statement](#)

[NSF Proposal and Award Policies and Procedures Guide](#)