

Centenary College of Louisiana

Time and Effort Reporting Procedures

(July 1, 2017)

Purpose

As a recipient of federal funds, Centenary College 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. Centenary requires all individuals who receive federal sponsored funding to comply with institutional practices and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards.

Centenary 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 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.

[Subpart E§200.430](#) of the Uniform Guidance includes the federal regulatory requirements for compensation for personal services. This includes but is not limited to the specified Standards for Documentation for Personnel Expenses. Centenary's Effort Reporting policy and procedures are intended to meet these requirements.

Policy Statement

1. Time and effort reports shall reasonably reflect the percentage distribution of effort expended by Centenary 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. Centenary may contribute certain cost sharing 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. As such any voluntary cost sharing commitment should only be made when there are perceived advantages to the institution in receiving the award.

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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. Centenary 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), at the end of the specified reporting periods. Time and Effort reports shall be incorporated into the records of the College and retained in accordance with the sponsor regulations and/or the College's records retention schedule.

5. Certain sponsors limit the annual rate of salary reimbursement. Where permitted by the funding agency, Centenary College allows faculty and staff to be compensated in addition to their IBS during the academic year for activities performed outside of their academic appointment or job description. Centenary College follows the guideline that states a faculty member should not be compensated in excess of 2/9 of their Institutional Base Salary (IBS) for work during the summer. Nevertheless, PIs must still devote the full committed effort as proposed and awarded without regards to the salary reimbursement limitation.

6. The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. Centenary 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 withholding compensation on effort expended. Centenary 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.

Procedures and Responsibilities

Definitions

Institutional Base Salary (IBS): Pay for the employee's primary job responsibilities. The amount of an employee's Institutional Base Salary shall be described in their appointment letter, and thereafter in annual salary letters or amendments to such letters.

Committed Effort: The amount of effort promised to the project in the proposal or included in the award documentation.

Principal Investigator (PI): The primary individual responsible for the preparation, conduct, and administration of a research grant, cooperative agreement, training or public service project, contract, or other Sponsored Project in compliance with applicable laws and regulations and institutional policy governing the conduct of sponsored research.