

Time and Effort Reporting (updated August 2, 2013)

Rationale

Time and effort reporting is a federal requirement (OMB A-21, Section J (10)) that ensures that salary paid to individuals by federal grants agree with time and effort actually spent on the project. The Time and Effort report confirms "after-the-fact" that the salary paid matches the amount of effort charged to federally funded activities. The reports are used in the audit process to: (a) ensure compliance with the level of effort agreed to in the award document; and, (b) document any committed cost share effort.

All individuals paid from either federal or federal flow-through funds or committed cost share funds must complete a time and effort report each semester and return it to the Senior Grants Accountant in the Office of Contracts and Grants (OCG).

In addition, the University of San Francisco requires that the PI or PD sign a statement on the Proposal Approval Form to attest that s/he will adjust her/his effort for all USF activities to ensure that a total of 100% full time effort is not exceeded.

Reporting Time and Effort

Time and effort forms are sent to PIs or PDs by the Senior Grants Accountant or the Grants Coordinator in the OCG at the end of every semester.

The time and effort report form will include the actual percentage for both federally-compensated and cost-shared time and effort as required for each person who receives federal funds.

Certification of Effort

All personnel must certify that they have expended effort on the federally funded project for the same percentage of effort that they have been paid or have agreed to cost share.

The PI or PD must certify the effort for other project personnel.

For personnel employed by subrecipient institutions, the time and effort of all personnel must be certified by the institution that has the subaward. The subrecipient must maintain adequate records of time and effort certification.

Adjustment to Actual Time and Effort

OCG will request an amendment to the award that reflects the actual time and effort commitment of key project personnel if at any time during the project they:

- Reduce their time and effort on the project by more than 25%*
- Are absent for three or more months from the project
- Withdraw from the project completely.

*For example, if the proposed effort is 25% and the individual can only commit 18% actual effort, a 28% reduction of effort (7 divided by 25) occurs and this requires prior approval from the funding agency.

Time and Effort as "Cost Share"

If the effort of a faculty or staff member is "cost-shared" on a federally funded project, these matching funds become an obligation for USF. Failure to accurately track and provide this cost-share can result in the loss of funding and jeopardize the grants funds that USF is eligible to receive.

Verification of Time and Effort on New Awards

Upon notice of a new award, OCG will verify the time and effort commitment of the project personnel with the Dean's office before accepting the award for USF.