



Time and Effort Reporting Policy

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On December 26, 2014, the federal government implemented new guidelines for the management of grants, referred to as the Uniform Guidance (2 CFR §200), that replaced OMB Circulars A-21, A-110 and A-133. Awards issued prior to this date will continue to be managed under OMB Circulars. This document is applicable to grants awarded after December 26, 2014 and references the Uniform Guidance.

POLICY

San Francisco State University (SF State) requires that all salaries and wages charged to sponsored projects are certified consistent with federal requirements. As a condition to receiving federal funding, SF State is required to maintain and certify the percentage of time that employees devote to federally-funded sponsored projects.

Sponsored projects at SF State are funded by state agencies, private foundations, organizations, and other sponsors. SF State's time and effort certification process provides verification of salaries, wages, as well as the time and effort charged to these projects.

Adherence to this policy is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies.

SCOPE

Uniform Guidance (2 CFR §200) outlines the regulations governing time and effort reporting and the verification of salary distributions. Specifically, 2 CFR §200.201 requires Time and Effort Reports to be completed to provide after the fact verification of the salary charged to sponsored projects:

“The non-Federal entity must certify in writing to the Federal awarding agency or pass-through entity at the end of the Federal award that the project or activity was completed or the level of effort was expended. If the required level of activity or effort was not carried out, the amount of the Federal award must be adjusted.”

At SF State, professorial staff includes all faculty members and professional staff includes all salaried staff and hourly employees.

Professorial (Faculty) Time and Effort Certification

- Faculty will certify Time and Effort Reports following each period on the SF State academic calendar (Fall academic semester, Thanksgiving Break, Winter intersession, Spring academic semester, Spring Break, and Summer intersession).

Professional (Staff) Time and Effort Certification

- Salaried staff certifies Time and Effort Reports every 6 months for the periods of January 1 to June 30 and July 1 to December 31.

- Hourly Staff completes monthly time reporting in the university’s time keeping system to certify their time and effort.

Time and Effort Reports

- Each Time and Effort Report indicates the distribution of the employee’s total period compensation across all SF State functions, including work on sponsored and non-sponsored projects, instruction, administration, committee work, etc.
- Sponsored projects are itemized and all other categories (e.g., teaching, administration, etc.) are grouped as “Other SF State Functions” for the purposes of time and effort reporting.
- Employees with dual appointments in a given time period will certify professional time and effort based on each individual appointment.
- All Time and Effort Reports will account for 100% Time and Effort.
- All individuals will certify their own Time and Effort Reports. The PI also certifies the Time and Effort Reports for all professional staff working on sponsored projects under his/her supervision. Time and Effort Reports for faculty only require one signature.
- If an individual is no longer employed at SF State, the employee’s supervisor will certify the employee’s Time and Effort Reports.
- The signature on the Time and Effort Report is an endorsement by the employee that, to the best of their knowledge, the salary charges accurately reflect the effort distribution across all activities.

Distribution

- At the end of each period of the academic calendar, ORSP prepares Time and Effort Reports for all individuals required to certify time and effort at SF State. The following table provides the estimated distribution schedule for each certification period:

Time and Effort Period	End Date	Distribution*	Collection**
Fall Semester***	Early January	Mid February	Early April
Thanksgiving Break	Late November	Mid December	Early January
Winter Intersession	Late January	Mid March	Early April
Spring Semester***	Early June	Mid July	Early November
Spring Break	Early April	Mid May	Early June
Summer	Late August	Mid October	Early December

* Time and Effort Reports should be distributed approximately 45 days following each period.
 ** Time and Effort Reports should be collected within 30 business days following distribution.
 *** Time and Effort Reports for salaried staff will be distributed with the Spring semester Time and Effort Reports for the period 01/01–06/30 and with the Fall semester for the period 07/01–12/31.

Changes to Time and Effort Reports During Certification

- If the payroll distribution reflected on a Time and Effort Report does not accurately display how the employee spent his/her time, the employee must correctly indicate actual time and effort on the form prior to signature.
- ORSP will adjust salary charges accordingly where the certified time and effort differs from the payroll distribution. A change of 5% or more of an employee’s total effort would warrant an adjustment.
- Salary charged to a sponsored project must never exceed the amount of actual time and effort devoted to that project.
- If a change in time and effort indicated on the Time and Effort Report requires approval by the sponsor based on the terms and conditions of the agreement, ORSP will contact the PI.

- If there are no changes or when any additional actions are complete, the Time and Effort Report is filed.

Certification

- When a Time and Effort Report form has been signed and certified, no further changes will be allowed.
- PI's return Time and Effort Report forms to ORSP by the posted deadline.
- SF State may impose corrective action such as suspension of sponsored project accounts in the event of consistent failure to complete Time and Effort Reports.
- ORSP processes Time and Effort Report forms and follows up as necessary with the PI's and department administrators to ensure 100% completion.

ROLES & RESPONSIBILITIES

Office of Research and Sponsored Programs

Grant Administrator (GA)

- Ensures that labor commitments (including cost-shared) are identified in the proposal budget.
- Processes any personnel cost transfers resulting from discrepancies between certified time and effort and payroll distribution.

Compliance Unit (CU)

- Prepares and distributes all Time and Effort Report forms.
- Contacts faculty to follow-up on Time and Effort Report forms that are not returned in a timely manner.
- Reviews Time and Effort Report forms when they are returned to ORSP for signature and identifies any necessary follow-up.
- Tracks the receipt of Time and Effort Report forms to ensure 100% completion.
- Forwards Time and Effort Report forms with payroll discrepancies to the appropriate Grant Administrator.
- Files the completed Time and Effort Report in the ORSP files.

Academic Department

Salaried Staff

- Certifies that time and effort are accurately documented on the Time and Effort Report.
- Returns the Time and Effort Report to the PI for signature.

Principal Investigator (PI)

- Certifies that time and effort are accurately documented on the Time and Effort Report.
- Certifies that time and effort for all professional staff that worked on his/her projects during the applicable time period is accurate.
- Certifies all labor-related cost-sharing.

Department Chair

- Reviews and certifies Time and Effort Reports for faculty who are on sabbatical or otherwise unavailable for signature.

College Dean

- Reviews and certifies Time and Effort Reports for faculty who are on sabbatical or otherwise unavailable for signature.

RELATED DOCUMENTS

- [Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200](#)
- [SF State Additional Employment Guidelines](#)