



## **Time and Effort Reporting Procedure**

---

**Issued: January 2007**

**Revised: June 2016**

**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.**

### **BACKGROUND**

San Francisco State University (SF State) requires that all salaries and wages charged to sponsored projects be certified consistent with federal requirements. As a condition of receiving federal funding, SF State is required to maintain and certify the percentage of time that employees devote to federally-funded sponsored projects. Time and effort reporting is conducted six times per year: Fall academic semester, Thanksgiving Break, Winter intersession, Spring academic semester, Spring Break, and Summer intersession).

### **PROCEDURES**

#### **Pre-Award**

##### **A. Proposal Budget Preparation**

1. PI identifies Reimbursed Release Time (RRT), faculty intersession/break pay, and/or salaried staff time that will be either directly charged or cost-shared in the proposal budget.
2. Grant Administrator includes current salary and benefits information in the budget.

##### **B. Approval of cost-shared labor commitments**

1. PI obtains appropriate signatures authorizing cost-shared labor.

#### **Post-Award**

##### **A. Faculty and staff salaries direct charges to project**

1. RRT and intersession/break pay for faculty is charged to the project.
2. Staff salaries are charged to the project.

##### **B. Cost-shared labor**

1. RRT for faculty is charged to the cost-share project.
2. Staff salaries are charged to the cost-share project.
3. "In-kind" labor cost-share contributions for RRT are identified.

### **Compliance Unit**

#### **A. Appointment Data Entry**

1. Compliance Specialist (CS) obtains ORSP appointment data for faculty, salaried staff, and research fellows from the Human Resources Management System (HRMS).
2. CS imports or enters ORSP appointment data into the ORSP Effort Reporting Database.

#### **B. Identification of in-kind cost-share**

1. CS creates appointment records for Personnel in-kind cost-share in the ORSP Effort Reporting Database.

**C. RRT Transfer Confirmation**

1. CS generates a General Ledger report of all RRT transactions in the Financial Management System.
2. CS confirms and records all applicable RRT transactions.

**D. Salary Data Entry**

1. CS identifies employees that need salary data for a time and effort reporting period.
2. CS obtains salary data for an employee for a specific time period.
3. CS enters the relevant salary data into the ORSP Effort Reporting Database.

**E. Salary Journal Entry Adjustments**

1. CS identifies discrepancies in salary distribution.
2. CS processes Journal Entries or cost transfers within a time and effort reporting period.

**F. Creating Manual Time and Effort Reports**

1. CS identifies Time and Effort Reports that need to be created manually for each reporting period.

**G. Time and Effort Scope Verification**

1. CS obtains and organizes the applicable ORSP Warrant Data Report queried from the California State pay system.
2. CS verifies that all direct payroll employees requiring a Time and Effort Report have been entered into the ORSP Effort Reporting Database and will receive a Time and Effort Report.

**H. Distribution and Follow-up**

1. CS identifies and groups all employees requiring a Time and Effort Report for a specified time and effort reporting period.
2. CS builds and distributes Time and Effort Report packets for each faculty member and affiliated staff.
3. CS identifies and follows up on all outstanding Time and Effort Reports.
4. CS addresses non-compliance by holding all transactions on affected projects until Time and Effort Reports are received.

**I. Finalization**

1. CS reviews and finalizes Time and Effort Reports.