

Time and Effort Reporting Policy

Revision: April 16, 2014

I. Introduction

Per OMB Title 2 CFR 220, “Cost Principles for Educational Institutions,” Appendix A, Section J.10–“Compensation for Personal Services,” Indiana Wesleyan University is required to periodically document and confirm time and effort spent on federally-sponsored activities. Indiana Wesleyan University uses after-the-fact activity records as its method to document time and effort. Under this system the distribution of direct salaries and wages by the institution is supported by activity reports as prescribed below.

II. Time and Effort Reporting

A. Time and Effort Reporting Forms reflect an after-the-fact reporting of the percentage distribution of activity of Indiana Wesleyan University faculty and professional staff involved in federally funded grants, contracts and cooperative agreements. In the use of any methods for apportioning salaries, it is recognized that, in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate. However, the reporter should make the best effort to present a reasonable account for all of the activities for which the employee is compensated

B. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences (five percent or greater) are indicated by activity records. Charges to sponsored agreements may include reasonable amounts for activities contributing and intimately related to work under the agreements, such as delivering special lectures about specific aspects of the ongoing activity, writing reports and articles, participating in appropriate seminars, consulting with colleagues and graduate students, and attending meetings and conferences. Incidental work (that which is in excess of normal for the individual), for which supplemental compensation is paid by the University under institutional policy, need not be included in the distribution, provided such work and compensation are separately identified and documented in the University’s financial management system.

C. Faculty and professional staff will estimate their time allocations for the following categories: (1) Teaching and Teaching-Related Activities; (2) Scholarly and Creative Activities (Not Externally Funded); (3) Administrative Activities; (4) Service Activities; and (5) Externally-Funded Activities. Effort is the portion of time spent on a particular activity, expressed as a percentage of the individual's total activity for the University. It is NOT based on 40 hour work week, but on 100 percent of faculty or professional staff activities including instruction, administration (chair, dean responsibilities) committee service, research without external funding and sponsored project activities. If a Principal Investigator works 60 hours per week, 30 hours represents 50 percent effort. Effort reporting tracks the reasonable estimation of actual activity on projects and should not simply mimic budgeting amounts. Within 45 days of the end of the reporting period, the Time and Effort report must be certified (see Section F. below).

D. A Time and Effort form is to be completed and signed by each faculty member and professional staff member working on projects funded by federal grants, provided that the approved grant, contract or cooperative agreement commits personnel time to the project, regardless of whether time is paid by external funds or is an unpaid contribution, i.e., “in-kind” match.

E. Hourly employees, including clerical staff, undergraduate or graduate assistants, do not need to complete the Time and Effort form. Their effort on federally-sponsored activities shall be reported within the time sheets/ time cards that they normally complete as part of their position responsibility. The recorded effort of hourly employees must be certified by a supervisor or the Principal Investigator (PI). Off-campus work activity must be recorded and submitted to the supervisor or PI for certification. It is the responsibility of the PI (or the PI’s designee) to ensure that the appropriate accounts are charged for the effort of hourly employees.

F. Activities of the faculty member or professional staff member must be confirmed by responsible persons with suitable means of verification that the work was performed.

1. If a form documents a faculty member’s effort and he/she is the Principal Investigator (PI), the form will be countersigned by the division chair or immediate supervisor.
2. If a form documents a faculty member’s effort and he/she is not the PI, the form will be countersigned by the PI.
3. If the form documents a professional staff member’s effort and he/she is the PI, the form will be countersigned by his/her immediate supervisor.
4. If a form documents a professional staff member’s efforts and he/she is not the PI, the form will be countersigned by the PI.

G. T & E form must be submitted within 45 days after the end of the Fall (September 1 to December 31), Spring (January 1 to April 30) and Summer (May 1 to August 31) time periods for countersignature to the appropriate person as defined in Section F above. Amendments to the form can be made but each time the form must be countersigned as described in Section F above.

H. Completed T & E forms (with signature and countersignature) year must be submitted within 60 days after the Fall (September 1 to December 31), Spring (January 1 to April 30) and Summer (May 1 to August 31) time periods to the Office of Research Support, Integrity and Sponsored Programs with copies sent to the appropriate Division Chair and the Office of Academic Affairs.

Indiana Wesleyan University

Time and Effort Reporting Form

In order to comply with the Time and Effort reporting requirements in OMB Title 2 CFR 220, Appendix A, Section J.10—"Compensation for Personal Services," this form must be complete at the end of the Fall, Spring and Summer time periods for each Principal Investigator, faculty member and professional employee devoting time to federally-sponsored research projects provided that the approved grant, contract or cooperative agreement commits personnel time to the project, regardless whether time is paid by external funds or is an unpaid contribution, i.e., "in-kind" match.

Name: _____

Employee ID Number: _____

Home Department: _____

Reporting Period: Year: _____ Fall: ____ Spring: ____ Summer: ____

Please provide an estimated allocation of your time for this period. The total must equal 100 percent.

Teaching and Teaching Related Activities:	%
Scholarly and Creative Activities-Not Externally Funded:	%
Administrative Activities:	%
Service Activities:	%

Externally-Funded Activities (percentages should reflect time paid by the grant as well as unpaid time contributed to the project, i.e. "in-kind" match):

Funding Agency	Award #	%
		%
		%
		%
		%

Signature of Reporter: _____

Countersignature (Supervisor or PI [if reporter is not the PI]):

Submit for countersignature within 45 days after the end of the Fall (September 1 to December 31), Spring (January 1 to April 30) and Summer (May 1 to August 31) time periods.

Submit completed form (with signature and countersignature) within 60 days of the end of each reporting period to the Office of Research Support, Integrity and Sponsored Programs with copies sent to the appropriate Division Chair and the Office of Academic Affairs.