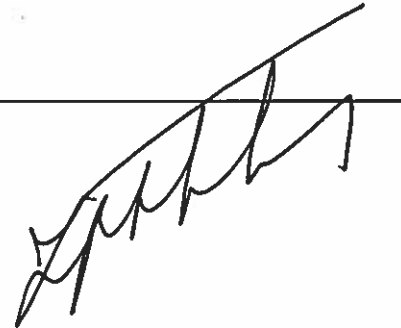


Webster University Policy on Time and Effort Reporting

POLICY INFORMATION

Effective Date: Last May 4, 2018
Updated: Status:
Review Period: Approved
Responsible Unit: One Year
Related Procedures: Office of Research and Sponsored Programs
Appendices:



Purpose

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

Webster University 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 ("Sponsored Projects") 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. Webster University'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 Webster University 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 University. *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. Webster University 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.
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. Webster University 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 University and retained in accordance with the sponsor regulations and/or the University's Records Retention schedule.
5. Certain sponsors limit the annual rate of salary reimbursement. Webster University follows the NSF 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. Webster University expects that PIs will submit 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. Webster University 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.

Definitions

Institutional Base Salary (IBS): Annual compensation for the employee's primary job responsibilities. The amount of an employee's Institutional Base Salary is described in their appointment letter, and thereafter in annual salary letters or amendments to such letters. IBS may not be increased as a result of replacing University salary funds with sponsor projects funds; includes regular salary and excludes bonuses, honoraria, administrative appointments, and extra compensation such as one-time payments or incentive pay. Also excluded from the IBS is salary paid directly by another organization and income that an individual is permitted to earn outside of their University responsibilities.

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.

Office of Research and Sponsored Projects (ORSP): the University office responsible for grant administration. Staff oversee sponsored project proposal development, compliance, and pre- and post-award procedures.

Effort Reporting Procedure

Projection:

1. Prior to submission of an external grant application, ORSP Post Award Grant Administrator will review total effort of individuals who will have effort committed to the project to assure the proposed effort is feasible considering other activities required of the employee.
2. Employees who meet either of the following criteria must meet with ORSP staff at a minimum of once per year
 - a. The employee's salary is charged in whole or in part directly to a federally-sponsored project.
 - b. The employee expends Committed Effort on a federally sponsored project, even though no part of the employee's salary is charged to the project.
3. The ORSP Post Award Administrator inputs salary allocation for each employee in the sponsored department who will be required to complete effort certification. Projected salary allocations for a given project are normally based on the approved budget for the project, subject to any special adjustments that may be appropriate.

Certification:

1. Effort reports are generated from data in the Time and Effort Monthly Log. Effort is measured as a percent of the individual's total University activity. Effort percentages are based on total effort, not hours, and must equal 100%.
2. Effort reports are released to authorized supervisors to review and adjust (if necessary) prior to certifying. The PI is responsible for verifying that charges to the grant are reasonable in relation to the work performed and the effort meets the commitment made in the project proposal. Effort should correspond to payroll records and grant activities.
3. ORSP will receive all final certified effort reports for final review and approval. The report will not be approved until any discrepancies are resolved. Any retroactive payroll adjustments are subject to cost transfer guidelines in the Accounting Department.

Responsibilities:

Principal Investigator (individual responsible for the conduct of the project)

1. Ensure that her/his own reported effort and the effort to all other personnel directly charged or otherwise committed to the project are accurate and reflect the work actually performed on the project during each reporting period.
2. Certify effort in a timely manner.
3. Communicate any issues or errors to ORSP

Post Award Grant Administrator

1. Release effort certification reports to PIs and Accounting staff in a timely manner.
2. Ensure that all the effort reports are reviewed, certified, and processed in a timely manner.
3. Ensure compliance with effort certification policy.
4. Review total effort of individuals who will have effort committed to a sponsored project during the proposal stage.
5. Review budget allocations and effort reports to ensure compliance and inclusion of all effort-eligible pay sources.
6. Generate budget reports and transaction lists in order to review grant allocations on a regular basis.

Accounting Office

1. Ensure timely processing of any payroll journal adjustments necessary.
2. Review and approve any adjusting journal entries, subject to cost transfer and other guidelines.

Payroll Department

1. Generate grant payroll report for effort certification upon request to ORSP.
2. Monitor and administer effective processes and controls within ADP.
3. Overall administration of effort certification security and business process in ADP.

Timeline of Due Dates

Webster University reporting periods are set on a per semester basis. Due dates are as follows:

<i>Effort Report</i>	<i>Date Sent to Certifier</i>	<i>Date Due Back to ORSP</i>	<i>Escalation 1</i>	<i>Escalation 2</i>
<i>Fall</i>	<i>September 1</i>	<i>January 15</i>	<i>February 15</i>	<i>February 28</i>
<i>Spring</i>	<i>January 1</i>	<i>June 15</i>	<i>July 15</i>	<i>July 31</i>
<i>Summer</i>	<i>June 1</i>	<i>September 15</i>	<i>October 15</i>	<i>October 31</i>

1. Date Sent to Certifier: Effort reports will be emailed to everyone who had committed effort on federal grants and/or contracts in the applicable semester.
2. Date Due Back to ORSP: Fully certified effort reports are due back to ORSP one month after they sent to the certifier for signature.
3. Escalation 1: Timely effort certification is mandatory. A reminder email will be sent to certifier two weeks after the due date, with a carbon copy to certifier's department chair.
4. Escalation 2: Timely effort certification is mandatory. A reminder email will be sent to certifier two weeks after the first escalation, with a carbon copy to certifier's college dean.