



Standard Administrative Procedure (SAP)

15.01.01.L2.01 Time and Effort Certification

First Approved: February 26, 2014
Revised: August 10, 2016
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Procedure Statement and Reason for Procedure

As a recipient of federal sponsored funds, and in compliance with [Texas A&M University System Regulation 15.01.01, Sponsored Agreements - Research and Other](#), Texas A&M International University (TAMIU) establishes this procedure as a requirement for maintaining and certifying the percentage of time that employees devote to sponsored projects. The time and effort certification process provides verification of salaries and wages, as well as the time and effort charged to these projects. This procedure applies to the effort of all individuals who have salaries or wages paid from sponsored projects on federal and federal flow-through sponsored projects or from projects with time and effort reporting requirements.

Procedures and Responsibilities

1. GENERAL

Time and effort certification, as outlined in the OMB Uniform Guidance, is a process mandated by the federal government to verify that direct labor charges on federal sponsored projects are reasonable and reflect the level of work performed. The University must assure federal sponsors that the effort expended on their sponsored projects justifies the salary and wages charged. To provide this assurance, the University follows the "After-the-Fact" effort reporting system.

2. PROCEDURE

2.1 An effort report is generated for any employee whose salary, or any portion of his/her salary, is charged to a federal, federal flow-through, or other sponsored project that requires time and effort reporting. The web-based Time and Effort System, accessible via the University's Single Sign On module, will be used for certification of exempt employees, including graduate students.

- 2.2 The Principal Investigator/Project Director (PI/PD), key personnel, or other designated individual who supervises employees working on a sponsored project will certify the effort. Most commonly, it is the PI/PD who has first-hand knowledge of the stated effort and can attest that the effort amounts reflected on the report are reasonable estimates of the actual work performed during the stated period. In some cases, it may be other key personnel or a designated individual who has first-hand knowledge of the effort provided. Employees may be required to assist in the certification process by confirming that the allocation of 100% of time worked for the period is accurate.
- 2.2.1 For graduate students paid a monthly salary, the PI/PD or other designated individual is not allowed to track the hours worked by graduate students; therefore, it is recommended that a work schedule be implemented for these individuals.
- 2.3 Certification of effort will be based on after-the-fact confirmation as defined in 2 CFR Part 200.
- 2.4 Voluntary uncommitted cost sharing is excluded from tracking or reporting requirements.
- 2.5 A variance of up to $\pm 5\%$ is allowable between the actual percentage of time worked and the time reported. Thus, for a project where the reported percent effort spent during a reporting period is 20%, the actual percent effort is expected to be within 15% to 25%.
- 2.6 Effort reports for exempt employees are generated semiannually. The reporting periods for certification will be January 1 - June 30 and July 1 - December 31, and certification must be completed 45 days after activity reports are available for certification.
- 2.7 Certification of non-exempt employees (e.g., students and selected technical staff positions) is performed on a bi-weekly basis during the time sheet approval process through the web-based TimeTraq system. Certification is provided by the PI/PD, key personnel, or other designated individual who has first-hand knowledge of the effort for these individuals.
- 2.8 Both the Time and Effort and TimeTraq systems are accessed through the Single Sign On module at <https://sso.tamus.edu/logon.aspx>.

3. RESPONSIBILITIES

- 3.1 It is the responsibility of the PI/PD and other employees involved in the administration or performance of sponsored projects to assure that actual time and effort spent on sponsored projects is consistent with salaries charged to sponsored project accounts or cost sharing accounts.
- 3.2 The time and effort assurances in 3.1 are not intended to limit the discretion and authority of the PI/PD to make changes to the time and effort commitments of sponsored project personnel consistent with the changing needs of a sponsored project and the policies and requirements of the sponsoring agency.

- 3.3 The PI/PD, key personnel, other designated individuals, and the appropriate payroll administrator(s) are responsible for making a good faith effort to charge sponsored projects based on the actual work performed as a percentage to total time.
- 3.4 If actual work performed varies significantly from the proposal budget, sponsor approval may be required. Subsequent changes in levels of effort may also require advance notification to and approval by sponsors. In these cases, the PI/PD, key personnel, and other designated individuals involved in the time and effort process should contact the Office of Grants & Contracts to discuss alternatives.
- 3.5 An individual's salary charged to a sponsored project cannot exceed the IBS.

4. TRAINING

- 4.1 While training is not mandatory, completion of the Time and Effort training module (available in TrainTraq course #2111113) is recommended for the PI/PD or other employees who have a role in the time and effort process.
- 4.2 A Time and Effort Help site is also available to the PI/PD and other employees at <http://it.tamus.edu/timeandeffort/>.

Related Statutes, Policies, Regulations, or Rules

[*OMB Uniform Guidance Title 2 CFR, Part 200.430, Compensation – Personal Services*](#)

[*System Regulation 15.01.01, Sponsored Agreements - Research and Other*](#)

Definitions

Certification: The process whereby the Principal Investigator/Project Director (PI/PD) or other key personnel devoting effort to sponsored activities attest, by approving the activity report, that the distribution of time and effort in the report represents a reasonable estimate of the work performed by the employee, exclusive of voluntary, uncommitted cost-sharing, during the reporting period.

Committed Effort: The amount of effort estimated in a proposal or other project application that is accepted by a sponsor, regardless of whether salary support is requested, in support of the effort.

Cost Sharing: The portion of the total project costs (as documented in the proposal) of any sponsored agreement that is not provided by the sponsor (i.e. not paid by the sponsored agreement account). The concept of matching is synonymous with cost sharing.

Effort: The amount of time spent on any activity, which is compensated as part of an individual's institutional base salary, expressed as a percentage of the individual's total time. Total effort must equal 100% for any individual paid from a sponsored project.

Individual: Anyone who has paid effort and/or committed effort on a sponsored program.

Institutional Base Salary (IBS): The fixed monthly or hourly rate of pay that TAMIU pays an employee for instruction, public service, research and/or other activities. The IBS is used to compute salaries charged to sponsored programs unless sponsor policies further limit salary charges. IBS excludes fringe benefit payments, one-time merit payments, reimbursed expenses, temporary, supplemental compensation for incidental work and income earned outside of duties to the institution.

Mandatory Cost Sharing: A cost contribution explicitly required by the sponsor's policies and incorporated into the proposal as a condition of the award.

Principal Investigator or Project Director (PI/PD): The person who takes direct responsibility for completion of a funded project, directing the research or program and reporting directly to the funding agency.

Total Institutional Activities: Those activities for which an individual is paid by the University. Common activities include administrative duties, instruction, research and public service.

Voluntary Committed Cost Sharing: A cost contribution not required by the sponsor but voluntarily offered in the proposal as a condition of the award. Cost sharing not quantified in the original proposal may subsequently be voluntarily contributed by the University because sponsor funds are not sufficient to perform the agreed upon scope of the work.

Voluntary Uncommitted Cost Sharing: Defined by The Office of Management and Budget (OMB) as "university faculty (including senior researchers) effort that is over and above that which is committed and budgeted for a sponsored agreement," and is faculty-donated additional time above that agreed to (committed) as part of the award. Such cost-sharing is not included in the proposal budget or narrative. These costs are excluded from the payroll and accounting records of the University.

Contact Office

Office of Grants and Contracts, 956-326-2373