St. John's University
Policy and Procedures
Subject: Time and Effort Reporting
Date Last Revised: 8/27/08
Responsible Office: Office of Grants and Sponsored Research (OGSR)

Purpose

To comply with the federal Office of Management and Budget Circular A-21 (Cost Principles for Educational Institutions) which requires the University to maintain a comprehensive Time and Effort reporting process in order to certify that effort expended on a project is at least commensurate with the salary charged against the sponsored program.

Policy

1. The University employs an after-the-fact effort reporting system for faculty, administrative, and clerical staff who have a portion of their salary charged to a sponsored program.
2. Individual effort reports are required for all employees for each semester who have a portion of their salary charged to a sponsored program.
3. OGSR shall ensure full compliance with the University’s time and effort reporting requirements and along with Business Affairs, maintain full documentation which will be available for inspection by the University’s auditors.

Procedures - End of Each Semester (includes Summer and January sessions)

Employee

1. At the end of each semester, the Office of Grants and Sponsored Research will prepare and forward a Time and Effort Reporting form for each employee scheduled to expend any level of effort on a sponsored program.
2. The employee shall review the form and complete the “Actual Effort” column. Actual effort stated shall be based on total current support provided by the University (which includes cost sharing), all grants and any other external funding for the time period specified. The employee shall sign and date the “End of Semester - Actual Effort” section at the bottom of the form and forward the form to the Principal Investigator for review and approval.
3. If there are additional earnings (i.e. Overload or Special Earnings), these amounts will be based on amounts charged to any grants, amounts supported by the University and any other external funding for the time period specified.
4. The form shall be completed no later than the 15th of the month following the end of the semester.

Principal Investigator (PI)

1. At the end of each semester, the PI shall review the form for all employees working on the grant for which he/she is responsible. The PI shall highlight any significant modifications in effort, and any grant budget adjustments that may be required.
2. The PI shall sign and date the “End of Semester - Actual Effort” section at the bottom of the form and forward the form to the Dean/Chair/Budget Administrator for review and approval.
3. Once the form has been reviewed and approved, the form is forwarded to the Director of Grants and Sponsored Research, Newman Hall.
Office of Grants and Sponsored Research
1. The Director of Grants and Sponsored Research shall review the forms for completion.
2. The Director of Grants and Sponsored Research shall sign and date the form only indicating that the form was completed by the employee. The original form will then be forwarded to Steven Silverman, Grants Manager, Newman Hall.

Business Affairs Office
1. The Business Affairs Office will review the form for significant changes in effort from the original projections (as stated in the budget approved by the sponsoring agency) and review any modifications that may be required in the grant budget with the PI.
2. The Business Affairs Office will compare the actual effort reported to the amounts charged to the grants (through payroll distribution reports). Any significant variances will be reported to the PI and modifications, if any, identified.
3. Once the form has been reviewed by the Grants Manager, the form will be signed and dated and a copy forwarded to the Office of Grants and Sponsored Research.
4. The Business Affairs Office will maintain the originals in the respective grant file to ensure compliance.