

# TIME AND EFFORT REPORTING

## Purpose

Pittsburgh Technical College (PTC), as a recipient of federal funds, is required to document work performed by faculty and staff on externally sponsored activities in compliance with the Office of Management Budget (OMB) Uniform Administrative Requirements ([2 CFR §200.430](#)). In addition, it is the responsibility of PTC to ensure compliance with other federal requirements for reporting time and effort expended on federally sponsored awards.

## Definitions

**Effort** – is the amount of time spent on a particular activity. It includes all the time spent working on a sponsored project in which salary is directly charged or contributed (cost-sharing). The individual conveys their effort as a percentage of the total amount of time spent on work-related activities, which includes instruction, research (including externally funded research), service, and other contributions in the administration of a sponsored project for which the College compensates an individual. Effort reporting is the mandated method that colleges use to certify to the project sponsors that the effort tracked (or cost shared) for each award is accurate and complete.

**Effort Commitment** – is the amount of effort promised by the institution in the proposal or the amended effort included in the award documentation.

**Cost sharing** – is a portion of the project costs initiated by the College or a third-party project participant but not started by the project sponsor. The sponsor may require cost sharing, or the principal investigator may initiate it. Regardless, if the College references a cost sharing commitment in the project proposal, it must be reported on and honored.

**Principal Investigator** – is the individual responsible for the administrative management of the Sponsored Project. The PI ensures that his/her effort reports and the reports of other Project personnel are accurate and reflect the work performed on the project during each reporting period.

**Sponsored Project** (or sponsored award) – is an activity or operation conducted under a grant awarded by the Federal Government to the College.

**Institutional Base Salary** – is the annual compensation paid by PTC for an employee's appointment. The IBS includes regular salary and may consist of additional assignments, such as academic chair. The IBS does not include bonuses or single payments.

## Applicability

Those who must comply with this policy are any PTC staff, faculty, and third-party participants who are involved with the administration of federally sponsored projects. This includes administrators, principal investigators, and others involved in a specific award project. Project personnel is required to report their efforts regardless of whether the sponsor pays such time, or it is an unpaid contribution (i.e., cost share match).

All faculty, staff, and other contributors are required to adhere to this policy for all efforts related to federally sponsored awards.

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## Time and Effort Management

### Principal Investigators (PIs) must be able to do the following:

- Understand their own as well as the federally sponsored project staff members' and participants levels of effort committed, charged, and reported on all applicable awards
- Review, initiate corrections if necessary, and electronically certify the time and effort expended by project staff and participants
- Communicate to staff and participants any important effort changes to federally sponsored projects
- If applicable, the PI may designate the certification responsibility to someone who has the necessary technical knowledge or is in a position to provide an appropriate means to verify that the sponsored project staff members' and participants exerted the reported amount of effort
- Routinely review salary charges on awards and make necessary adjustments
- Recertify Time and Effort Reports, and sign off on any effort changes made
- Understand that if key personnel intend to reduce their committed effort on a sponsored program by more than 25%, PTC must notify the sponsor and receive approval in order to make the adjustment

## Policy

Time and effort reports should reasonably reflect the percentage distribution of effort expended by personnel contributing to sponsored projects. The report must indicate, in percentages totaling up to 100%, a realistic estimate of an employee's effort made during the reporting period. These reports should account for the activity to which the employee is compensated for and incorporate all activities on an integrated basis.

All cost sharing resources in sponsored projects must be appropriate to the Sponsored Project and receive prior approval. Cost sharing may include but is not limited to matching funds, facilities, and/or the contribution of effort.

The certification of time and effort is done after the fact to ensure that the contributed time of employees is consistent with the work performed.

The sponsor may impose penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. Principal Investigators must review, sign, and submit the effort reports on time.

Time and Effort is reported on a monthly basis.

## Procedures

At PTC, Time and Effort is reported through two separate forms: one that reflects the monthly effort by specific sponsored project, and one that reflects total effort across all projects and assignments (with each sponsored project listed separately to show a percentage of the effort on that particular project across all duties).

Personnel must record all contributed effort on PTC's monthly Time and Effort Report Form by indicating the percentage of time allocated to the total grant activity and each activity listed. For the total T&E form, personnel add all their duties (i.e., instruction, administration, committee work, etc.) and each sponsored

project with total hours committed for each activity. This allows the Vice-President of Education and Grants Manager to review sponsored programs effort by project as a percentage of the whole on a quarterly basis. The PI is responsible for certifying all time and effort reporting before the disbursement of any grant funds. The PI collects both effort reports on a monthly basis.

The signed T&E forms are then sent to the Grants Manager, who reviews them and alerts the PI of any required changes or communicates any significant changes in effort to sponsors. Once edits are made or if none are needed, the Grants Manager signs the monthly form, which is sent to the Vice-President of Education for review.

Finally, the signed form is sent to the Senior Director of Accounting, who manages the business/functional aspects, particularly ensuring that expenses, refunds, and cash receipts or revenue are recorded in the financial accounting system. Additionally, the Finance Department issues payments (if applicable).

In-kind or matching employees must report the number of hours devoted to the total grant activity and each sub-activity listed.