



## Time and Effort Reporting Policy for Federal Grant Awards

### Authority

OMB Circular A-21 that governed time and effort reporting for Institutes of Higher Education (IHEs) was merged into the new OMB Uniform Guidance (Super Circular). Time and effort requirements now appear as **2 CFR §200.430--Compensation-personal services**.

### Purpose

IHEs that receive federal grant funds must maintain records that demonstrate the charges against the grant for employees' time and effort are reasonable and allowable under the grant. Cornell complies with time and effort requirements through an after-the-fact time and effort report filled out by each qualifying employee three times a year. Effort reports are only required of exempt employees whose salaries are charged to federal grant awards. Undergraduate students are required to fill out bi-weekly time sheets.

### Compliance Requirements

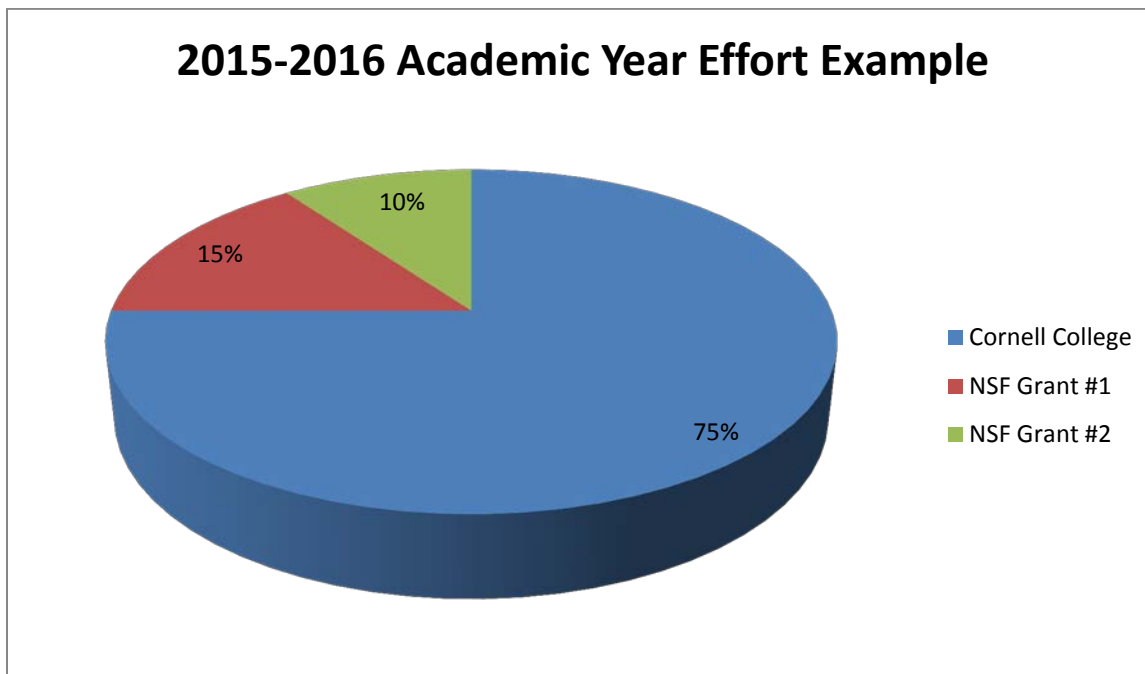
- Documentation of time spent on federal grants must be in relation to total activity for which the employee is compensated by Cornell; for faculty this amounts to 70% teaching, 15% scholarship, 15% service;
- Time and Effort must be reported at least once per academic term;
- System of review (internal controls) must be in place that provides reasonable assurance that charges are accurate, allowable and properly allocated—(i.e. must be signed/affirmed by someone with actual knowledge of the work performed);
- Documentation must be maintained by Cornell for the life of the Grant plus three years;

## Time and Effort Reporting Form

Each faculty member or exempt staff with salary charged against a Federal Grant or used as a match to receive Federal funds must submit a Time and Effort Reporting Form no later than May 15<sup>th</sup> and December 15<sup>th</sup> each year. If you receive salary from a federal award during the summer, please fill out a form no later than August 15<sup>th</sup> accounting for your summer effort. Faculty or staff whose salary is charged to more than one grant must include each grant on the Time and Effort Reporting Form.

Individual effort is expressed as a percentage of the total amount of time spent on work-related activities (such as instruction, research, and administration) for which Cornell compensates an individual. Effort reporting is the method required under federal regulations for certifying to sponsoring agencies that the effort charged to each award has been appropriately expended.

As exempt employees, faculty and staff are not compensated based upon a 40 hour week. Accordingly, sponsored award effort shall be reported in terms of a percentage of total Academic Year Effort (see below).



Academic Year Effort includes both grants, plus Institutional Effort. Institutional effort includes teaching, faculty meetings, scholarship/research. For the 2015-2016 academic year, the PI in the above example has two projects funded by the National Science Foundation (NSF), both of which require Time and Effort Reporting. At no point can the total effort expended in an academic year be more than 100%. PI would report Time and Effort of 15% for Grant 1 and 10% for Grant 2 on the Time and Effort Reporting Form.

The Time and Effort Reporting form must be signed by someone with actual knowledge of the work performed. This person is the Project Director/Principle Investigator. The Project Director/Principle Investigator does not need a second signature.