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Time and Effort Reporting Webinar – Refresher Training for Principal Investigators
Grants and Funds Management
Controller's Office
February 2023

Agenda

- eForm Reminders
- Troubleshooting, Tips, and Tricks
- Refresh our Understanding of:
  - Laws and Regulations
  - Effort Reporting and the relationship between effort and salary.
  - Salary cap and how to properly account for it.
  - Consequences of non-compliance.
- Overall Review of Certification Process
- Where to find Resources
- Contact Information

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eForm

REMINDERS

Percent of Pay Column

- The title of the "Percent of Pay" column has been renamed to:
  - "**Percent of Pay/Computed Effort**"
  - This column is calculated as follows:

  Salary charged (eligible ERN Codes) to a Chartstring
  divided by

  Total Salary captured within the Report

- **Reminder:** Bonuses, one-time cash payments, and annual leave payouts are excluded from effort reporting.

- Fringe is excluded from effort reporting.

Percent of Pay Column

Job Aids

- Job Aids on the Controller's Office website have been updated for both navigation options for Effort Reporting within PeopleSoft HCM.

  [Grants and Funds Management - Office of the Controller | University of South Carolina (sc.edu)](#)

- Access Effort Reporting by selecting:
  - "**My Workplace**" or
  - "**My Homepage**"
- The name you see is based on the assigned role(s) you have within HCM.

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Job Aids

Email Notifications

- PeopleSoft Email notifications have been updated to include links to respective job aids.

- These emails will come from:

    PeopleSoft@peoplesoft.com

- These emails are **NOT** spam or phishing.

- However, if you are uncomfortable clicking on the link contained within the email, you may always log directly into PeopleSoft HCM to approve any pending forms.

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Email Notifications

From: HTST@peoplesoft.com <HTST@peoplesoft.com>
Sent: Thursday, July 14, 2022 10:46 AM
To: ███████ ███████████████ >
Subject: Approval Needed: ██████████ █. Effort Report, Form #410053

Hello,

A Time and Effort Report has been created for ███████████ █. for the July - December 2021 reporting period that requires review and approval. Please login into PeopleSoft HCM to approve this form or follow the link below.

https://hcm-tst.ps.sc.edu/psp/HTST/EMPLOYEE/HRMS/c/G3FRAME.G3SEARCH_FL.GBL?Page=G3SEARCH_FL&Action=U&G3FORM_ID=410053&G3FORM_TASK=EVL

Certification is required to be completed within 30 days.   Failure to certify may result in the removal of salary charges from sponsored awards.   Do not reply to this email. If you have questions or need assistance, please contact your Business Manager.

If you need assistance accessing and approving the form, please use the training aids found on the Controller's Office website or by selecting the links below.

*If you are an **Employee**, you can find the training aid **here**.*
*If you are a **Principal Investigator (PI)**, you can find the training aid **here**.*
*If you are a **Supervisor**, you can find the training aid **here**.*

Thank you for your prompt attention to this request.

Controller's Office

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eForm "Hold" Option

- Reminder, the option to HOLD an effort report **should not be used**.

- Once you review the report:
  - Approve the form or
  - Recycle the form with comments if there are discrepancies or corrections needed

- Recycling the form will send it back to the business manager for action.

- The Business Manager will resubmit the form for approval once they've addressed any issues identified.

- If any approver in the process recycles the form, the approval process will start over.

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Important Dates

- July – December 2022 Effort Reports will be released **Wednesday, March 1st**.

- Reports will be due **Friday, March 31st**.

- Business Managers will review the reports for accuracy (match payroll records) prior to submitting them to you and the employees for approval.

- As a result, there may be a delay between when the reports are created and released to you for review and approval.

eForm

TROUBLESHOOTING, TIPS AND TRICKS

Troubleshooting

- If you are having trouble logging into PeopleSoft HCM or Accessing a form, below are most common solutions:
    1. Try a different browser (Edge, Chrome, Safari, etc.)
    2. If a different browser doesn't work, clear the cache of your current browser and try again.
        - You must completely close out of the browser (all tabs) and re-open after clearing your cache.

- If you or your staff are still having trouble, submit a self-service **helpdesk ticket**.

- If you don't know how to clear your cache or submit a helpdesk ticket, email your business manager or GFMeCert@mailbox.sc.edu.

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Tips and Tricks

- Save PeopleSoft HCM as a shortcut in your browser.

- Log in directly once or twice a week and navigate to the "Certify a Grant Report" tab and perform "open" searches.

- Open or blank searches will pull up a listing of all reports currently pending your review and approval.

- Remember, effort reporting is a multi-approver process. If one approver in the process (another PI, etc.) has to recycle the form for corrections, the whole form will have to go through the approval process again once they post.

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Managing Multiple Notifications

- Currently, PeopleSoft HCM automatically sends an email notification to the person in each approval role.

- As a result, if the same person is listed in multiple approval roles on the form they will receive multiple emails alerting them to approve, although you only need to approve the form once.

- We are working with our IT Team to fix this for future reporting periods, however, in the meantime we recommend the following:

  1. Set up a Folder in Outlook and use Mailbox rules to route these notifications to a designated folder.

  2. Log directly into PeopleSoft HCM to view your approval cue at least once a week.

Refresher:

REGULATIONS

Regulations to Know

- **Code of Federal Regulations – (2 CFR 200)** establishes Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards **(Uniform Guidance)**

- **https://www.ecfr.gov**

- **Agency Specific Guidance (NIH, HHS, NSF, etc.)**

- **Non-federal grants commonly place references to Uniform Guidance in their agreements, making them subject to the same rules.**

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Uniform Guidance

- **200.302 – Internal Controls**
  - Establish & maintain effective internal control over the federal award that provide reasonable assurance that the award is being managed in compliance with regulations
  - Take prompt action when instances of noncompliance are identified

- **200.306 – Cost sharing or matching**
  - Any shared costs or matching funds and all contributions, including cash and third party in-kind contribution, must meet the following:
    - Are verifiable from the entity's records
    - Are not included as contribution for any other award (no double counting)
    - Are necessary and reasonable for the award

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Uniform Guidance Cont'd

- **200.403 – Factors affecting allowability of costs**
  - Costs must be necessary & reasonable for the performance of the award,
  - Conform to any limitations or exclusions set forth,
  - **Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity.**
    - For example – bonuses or additional compensation cannot be based on the amount of remaining funding on an award.
  - A cost may not be assigned to a federal award as a DIRECT cost if any other cost incurred for the same purpose in like circumstance has been allocated to the federal award as an INDIRECT cost.
    - We cannot directly charge a grant for something that is already incorporated in our IDC rate.
    - For example, generally, we cannot charge electricity or water directly to grant.

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Uniform Guidance Cont'd

- **200.404 – Reasonable Costs**
  - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person.
    - Is the cost generally recognized as ordinary and necessary for the operation of the entity in performance of the award? **Is it actually needed & used to accomplish the scope of work?**
    - Are sound business practices used (arm's length bargaining, etc.)?
    - What are the market prices for comparable goods or services for the geographic area?
    - **Is the entity significantly deviating from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal Award's cost?**
  - **Example: The University policy is to replace computers every three years. You received a new federal award and decide to replace a computer that is less than a year old.**

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Uniform Guidance Cont'd

- **200.405 – Allocable Costs**
  - A cost is allocable if the expense is chargeable or assignable in accordance with relative benefits received. The standard is met if:
    - It Is incurred specifically for the awards? **Is it actually needed & used to accomplish the scope of work?**
    - Benefits both the award and other entity – can be distributed in proportion that can be approximated using reasonable methods,
    - Is necessary to the overall operation of the entity & is assignable.
  - **Any cost allocable to a particular award may not be charged to other federal awards to overcome fund deficiencies, to avoid restrictions, regulations, or terms and conditions of award.**
  - However, if a cost benefits two or more projects – it must be allocated to the projects based on the proportional benefit.

Agency Specific Guidance Example - HHS

- **HHS Grants Policy Statement – Cost Transfers and Overruns:**
  - "Cost transfers by recipients between grants, whether as a means to compensate for cost overruns or for other reasons, generally are **unallowable**; however, cost transfers by recipient may sometimes be necessary to correct bookkeeping or clerical errors…"
  - "Permissible cost transfers should be made promptly after the error occurs but **NO later than 90 days following occurrence** unless a longer period is approved in advance…." "The transfer must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charges. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient."

90 Days after Occurrence = Date of **Original Charge**

Applicable Credits

- If you discover erroneous charges have been placed on a grant or award, the 90 day time frame does not apply.

- **2 CFR 200.406** specifically states that the charge needs to be removed and credit applied as needed.

- However, remember – cost overruns are specifically disallowed as an expense on a different grant.

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Uniform Guidance - Compensation

- **2 CFR 200.430 (Compensation-Personnel Services)**, sets the criteria for acceptable methods of charging salaries and wages and requires that institutions follow acceptable methods for documenting the distribution of effort for all project personnel.

  – Must be reasonable for the services rendered and consistent with that paid for similar work.

  – **Compensation conforms to the established policy of the non-federal entity and is consistently applied to both federal and non-federal activities.**

    - Cannot have "special" rules for federal awards that are inconsistent with University Policy.

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Why does this matter?

- Salary is the largest expense on all our sponsored awards.

- As a result, it is our **biggest** exposure for risk.

- Uniform Guidance requires internal controls to be in place to support effort expended on federal awards and it to be properly documented.

- Effort documentation must provide reasonable assurance that amounts charged are **accurate, allowable and properly allocated.**

What is considered Time and Effort?

- Effort – "the portion of time spent on a given activity expressed as a percent of total activity for which an individual is employed by the institution"

- Total activity may include but is not limited to teaching, clinical practice, research, preparing proposals, administrative responsibilities, etc.

- Must equal 100%

- Is **NOT** based on workweek of 40 hours

Is Payroll the Same as Effort?

NO!

Payroll:

- Payroll distributions describe the allocation of an individual's salary
- Payroll can be expressed as an estimate of actual time worked
- Is the basis for generating the effort report

Effort:

- Effort describes how time was actually spent and allocated to the award(s) regardless of whether or not reimbursed by the federal sponsor

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Time and Effort Example

You have two faculty members that are both Co-PIs on a large NIH award. Each were **proposed** to spend 2.25 Academic months (9 month appointment) or 25% on the award.

Upon being awarded the grant, you set up payroll to charge the grant 25% of each faculty member's salary as outlined in the NOA and grant budget.

Effort certification is the retrospective confirmation or after-the-fact certification that the allocation of an individual's actual time and effort spent for specific activities is correct. *Effort is not just a rubber stamp of the salary or payroll distribution.*

Time and Effort Example Cont'd

- Faculty Member 1 averages 40 hours a week as follows:
  - 20 hrs teaching & administrative duties,
  - 10 hrs on the NIH Award
  - 10 hrs on another grant Award A
- Faculty Member 2 average 60 hours a week as follows:
  - 20 hrs teaching & administrative duties
  - 10 hrs on NIH Award
  - 10 hrs on another grant Award A
  - 8 hrs on another grant Award B
  - 12 hrs on another grant Award C

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Time and Effort Example Cont'd

ACTUAL EFFORT	Faculty Member 1 (averages 40 hours)		Faculty Member 2 (averages 60 hours)	
Teaching & Admin	50%	(20/40)	33.3%	(20/60)
NIH AWARD	**25%**	**(10/40)**	**16.7%**	**(10/60)**
Grant A	25%	(10/40)	16.7%	(10/60)
Grant B			13.3%	(8/60)
Grant C			20%	(12/60)
Total Effort	100%	(40/40)	100%	(60/60)

- Faculty Member 2 is overcharging the NIH award by almost 10%!

- Uniform guidance allows for reasonable estimates and does not expect exact amounts or perfection…

- HOWEVER, estimates used should be reviewed and "trued up" based on actual effort expended.

- Variances greater than 5% should be adjusted.

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Uniform Guidance

- The Federal government recognizes that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled.

- As a result, effort is based on the time necessary to fulfil 100% of activities for which an individual can be compensated, *regardless* of the number of hours works. It is not based on a 40-hour work week or on a percent of appointment.

- Uniform Guidance is purposely worded and based on "100% effort" to avoid issues that arise with the various pay or appointment types and the possible over-commitment of faculty time.

How do we account for Sponsor Salary Caps?

SALARY CAP

What Is a Salary Cap?

- A Salary Cap is an imposed limit for the total salary rate allowed to be charged for an individual by a sponsor.

- Any amount above the salary cap must recorded as cost share and will be considered mandatory uncommitted cost share to properly capture total expended effort and cannot be used as effort on another sponsored project

- This is to prevent double counting of effort and ensure faculty do not become overcommitted.

- For example, if a Faculty member total annual institutional base salary is $300,000 and they have committed (and expended) 10% effort on an NIH grant that has a salary cap of $212,100.

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Salary Cap Example

- Dr. Greyhound's annual institutional base salary is $300,000 and they have committed (and expended) 10% effort on an NIH grant that has a salary cap of $212,100.

- Due to the NIH limit, the max we can directly charge his NIH grant is $21,210 ($212,100 x 10%).

- In order to properly record the effort committed (and expended) on the NIH grant, the remainder would have to be booked as cost share on the grant:

10% Effort at IBS: $30,000   ($300K x 10%)

Allowed per Cap: $21,210   ($212,100 x 10%)

Amount to Cost Share: $ 8,790   ($30,000 – $21,210)

- Payroll form would directly charge 7.07% and cost share 2.93% to the grant to account for the full 10% effort expended.

Salary Cap Reporting

- Grants that require Cost Share or "Match":
  - Salary Caps are considered unallowable expenses and cannot be counted towards any cost share requirements.
  - As a result, any Cost Share recorded to capture salary caps will be *excluded* from any financial reporting of cost share to the sponsor.

- Grants without Cost Share requirements:
  - Cost Share recorded for salary caps will post to the account to properly account for the value of the employee's effort and
  - Will not be reported.

Salary Cap Calculation Template

- In order to help with salary distribution allocations related to Salary Caps, we've developed the following Excel spreadsheet template to assist.

- To use this template, you will need to know:
  - Employee's total salary per pay period (remember bonuses or cash awards are excluded)
  - Sponsor Salary Cap
  - Total effort percentage committed

- You can find this template here:
  - [Salary Cap Calculation Workbook Template](#)

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Helpful Forms, Tools, and Templates:

Time and Effort

REPORTING SYSTEM

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Who Should Expect an Effort Report?

- A Time and Effort Report will automatically be generated for any employee where a portion of their salary is:

  – Directly charged to a sponsored project or

  – Used as cost share on a sponsored project

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Who needs to certify and review effort?

- Reports will be reviewed by Business Managers **FIRST.** They will ensure the reports accurately reflect what has posted in our Payroll System.

- Once the Business Manager completes their review, they will release the reports for approval certification.

- Approval workflow routes as follows:
    1. Employees, then
    2. PIs, and
    3. Supervisors last.

- This system ensures PIs and Supervisors are a part of the certification process.

- **Communication is key!**

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When is the process complete?

- Once an effort report is certified by the Employee, applicable PIs and their Supervisor, the report is considered complete.

- Upon completion, these reports are considered **legal documents** subject to internal and external audits and the **False Claims Act**.

Falsification of Effort Reporting

- Erroneously certifying effort can be viewed as **fraud**.

- Don't certify unless the document is correct – Don't be afraid to ask questions!

- Could result in consequences as outlined in the **False Claims Act**.

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Risks of Non-Compliance

If effort reports are not complete, or completed incorrectly, research sponsors may:

- Disallow expenses and/or require repayment
- Reduce or eliminate future funding
- Initiate suspension or disbarment proceeding
- Take other remedies that may be legally available.
- Require additional oversight of systems & controls

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Examples of Non-Compliance

Duke University (2018)

- NIH issued additional regulations and revoked their expanded authority after discovery of research misconduct. Misconduct included falsified research and embezzlement of research funds dating back to 2010.

- **$112.5 million paid back to the government**

Retro Funding Changes & Corrections to Effort Reports

- **ANY** salary reallocations or redistributions directly effect Time & Effort Reporting

- Formal re-certification must be completed and should be taken seriously.

- Transfers should be made within **90** days of the original transaction or post date.

- **Please note, if the award is ending, the 90-day window is shortened accordingly (all changes must be posted).**

- Cost Transfers are subject to **FINA 3.35 - Cost Transfer Policy**.

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Cost Transfers - Payroll Retro Funding Changes

Any cost transfer (including Retro Funding Changes) must have a **Cost Transfer Justification Form** attached, if they impact sponsored awards. This form replaces the need for any memos that would otherwise have been included when requesting transfers.

This form is to protect all vested parties

- Ensures PI review and approval prior to expenses being moved

- Ensures proper documentation to avoid audit findings

Cost Transfer Justification Form

Access the form using this link:

[Cost Transfer Justification Form](#)

Time and Effort

WALKTHROUGH DEMONSTRATION

Email Notifications

- Employees will receive an email notification from PeopleSoft alerting them that a report is ready for their review and approval.

- The email will contain a link directly to the report, however, we recommend logging directly into HCM to view the approval cue.

Accessing Effort Reports

1. Login to PeopleSoft HCM

   – https://hcm.ps.sc.edu/

2. Navigate to "My Workplace" or "My Homepage"

3. Select the "Grant Time and Effort" Tile

4. Select "**Certify** a Grant Report" to verify and release reports to workflow.

- Use the "**VIEW** a Grant Report" tab to view reports already released to workflow.

Employee Approval

Employee Approval

Employee Approval

Employee Approval

Employee Approval

Employee Approval

Employee Approval

Demonstration

PRINCIPAL INVESTIGATOR (PI)

Email Notifications

- The PI will receive an email notification from PeopleSoft alerting them that a report is ready for their review and approval.

From: HTST@peoplesoft.com <HTST@peoplesoft.com>
Sent: Thursday, July 14, 2022 10:46 AM
To: ▓▓▓▓▓▓▓▓▓▓▓▓▓>
Subject: Approval Needed: ▓▓▓▓▓▓▓. Effort Report, Form #410053

Hello,

A Time and Effort Report has been created for ▓▓▓▓▓▓ P. for the July - December 2021 reporting period that requires review and approval. Please login into PeopleSoft HCM to approve this form or follow the link below.

https://hcm-tst.ps.sc.edu/psp/HTST/EMPLOYEE/HRMS/c/G3FRAME.G3SEARCH_FL.GBL?Page=G3SEARCH_FL&Action=U&G3FORM_ID=410053&G3FORM_TASK=EVL

Certification is required to be completed within 30 days. Failure to certify may result in the removal of salary charges from sponsored awards. Do not reply to this email. If you have questions or need assistance, please contact your Business Manager.

If you need assistance accessing and approving the form, please use the training aids found on the Controller's Office website or by selecting the links below.

If you are an **Employee**, you can find the training aid *here*.
If you are a **Principal Investigator (PI)**, you can find the training aid *here*.
If you are a **Supervisor**, you can find the training aid *here*.

Thank you for your prompt attention to this request.

Controller's Office

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PI Approval

Time and Effort Reporting : Time and Effort Report   Form ID 388862

Employee Information

Employee Name [redacted]   Empl ID [redacted]
Primary Department [redacted]

Reporting Period July - December 2021
Report Period Begin Date 07/01/2021   Report Period End Date 12/31/2021

Hide Chartfields

Sponsored Accounts

5 rows

Certified?	Earnings	Percent of Pay	Details	Project/Grant	Department	Cost Share	Op Unit/Dept/Fund/Acct/Class
1	Yes	10576.58	18.35	Details	10010490 DHEC-MCH Proposal Evaluation o	115011		CL034 115011 G1000 51300 301
2	Yes	3381.20	5.87	Details	10010657 RISK Physical Activity, Seden	115200		CL034 115200 F1000 51300 202
3	Yes	14045.98	24.37	Details	10010763 EACH Mom and Baby Collaborativ	115200		CL034 115200 K1000 51300 301
4	Yes	9196.00	15.96	Details	10010786 Rural Border Health Chartbook:	115200		CL034 115200 F1000 51300 202
5	Yes	250.00	0.43	Details	10011171 Study of the U.S. Institutes f	251001		CL072 251001 F1000 51300 301

PI Approval

File Attachments

1 row

Status	Action	Description ◇	File Name ◇	Remove
1	Upload			Delete

Add

Action Items

1 row

Acknowledgement

1	Yes	To the best of my knowledge and belief, I certify the employee's payroll percentages reasonably reflect their effort on award(s) and are consistent with the work performed during this reporting period where I am the Principal Investigator. I am aware that filing inaccurate and/or late effort reports may result in punitive actions as noted in federal and University policies.

▶ Comments

Search   Recycle   Hold   Print   Approve

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Demonstration

SUPERVISOR

Email Notifications

- The Supervisor will receive an email notification from PeopleSoft alerting them that a report is ready for their review and approval.

From: HTST@peoplesoft.com <HTST@peoplesoft.com>
Sent: Thursday, July 14, 2022 10:46 AM
To: ▓▓▓▓ ▓▓▓▓▓▓▓ ▓▓▓▓▓▓▓▓▓▓▓▓▓>
Subject: Approval Needed: ▓▓▓▓▓▓▓▓▓▓▓▓ ▓. Effort Report, Form #410053

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https://hcm-tst.ps.sc.edu/psp/HTST/EMPLOYEE/HRMS/c/G3FRAME.G3SEARCH_FL.GBL?Page=G3SEARCH_FL&Action=U&G3FORM_ID=410053&G3FORM_TASK=EVL

Certification is required to be completed within 30 days. Failure to certify may result in the removal of salary charges from sponsored awards. Do not reply to this email. If you have questions or need assistance, please contact your Business Manager.

If you need assistance accessing and approving the form, please use the training aids found on the Controller's Office website or by selecting the links below.

If you are an **Employee**, you can find the training aid *here*.
If you are a **Principal Investigator (PI)**, you can find the training aid *here*.
If you are a **Supervisor**, you can find the training aid *here*.

Thank you for your prompt attention to this request.

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Supervisor Approval

Supervisor Approval

File Attachments

1 row

Status	Action	Description ◇	File Name ◇	Remove
1	Upload			Delete

Add

Action Items

1 row

Acknowledgement	
1	Yes	To the best of my knowledge and belief, I certify that I have firsthand knowledge of the employee, and the payroll percentages reasonably reflect their effort and are consistent with the work performed during this reporting period. I am aware that filing inaccurate and/or late effort reports may result in punitive actions as noted in federal and University policies.

▶ Comments

Search   Recycle   Hold   Print   Approve

Supervisor Approval

Cancel	**Approval**	Done

Review/Edit Approvers

Employee Stage

▸ G3FORM_ID=388862	Approved

Parallel Stage

▸ G3FORM_ID=388862, PROJECT_ID=10010490	Approved
▸ G3FORM_ID=388862, PROJECT_ID=10010657	Approved
▸ G3FORM_ID=388862, PROJECT_ID=10010763	Approved
▸ G3FORM_ID=388862, PROJECT_ID=10010786	Approved
▸ G3FORM_ID=388862, PROJECT_ID=10011171	Approved

Supervisor Stage

▸ G3FORM_ID=388862	Approved

At this point the Effort Report is considered complete and will fully execute in the system!

eForm Workflow

- The Time and Effort eForm begins with Business Manager verification and will then workflow to the Employee, PI and Supervisor for certification.

- An email notification will be sent alerting the employee, applicable PIs, and supervisor when a form is ready for their certification.

- If a retro funding change is processed after it is already part way through the workflow process, it will recycle back to the Business Managers to verify the change and the certification process will begin again.

- An email notification will also be sent to the Business Manager when a form is recycled.

- If the Employee and the PI or the Supervisor and the PI are the same individual, the certification at the PI approval step will be **automatic**.

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Principal Investigator Responsibilities

- Review the salary charged to ensure the percentage charged is a reasonable representation of how the employee spent their time on your award(s) where you are the Principal Investigator.

- Ensure the effort that is reported is consistent with any effort reporting within progress reports submitted to the sponsor (as applicable)

- As PI, you are overall responsible for the expenses that are charged to the grant award.

- If you have questions or concerns, coordinate with your Business Manager.

- Training aids and tools are available.
  - Video Demos are available demonstrating each approver role (Employee, PI and Supervisor)
  - Training Aids for each role are available

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Video Demos

Time and Effort Reporting System ⊖

The Time and Effort Report eForm workflows through business managers, employees, principal investigators and supervisors. The resources below outline this process and how it will affect your grant paid employees.

Business Managers Resources

- **Time and Effort Report - Business Manager Presentation [pdf]** ⬈
- **Time and Effort Report - Business Manager Demo Video** ⬈
- **Time and Effort Report - Business Manager Job Aid [pdf]** ⬈
- **Time and Effort Process Map [xlsx]** ⬈
- **Earning Codes List [pdf]** ⬈

Employee Resources

- **Time and Effort Report - Employee Presentation [pdf]** ⬈
- **Time and Effort Report - Employee Demo Video** ⬈
- **Time and Effort Report - Employee Job Aid [pdf]** ⬈

Principal Investigator Resources

- **Time and Effort Report - Principal Investigator Presentation [pdf]** ⬈
- **Time and Effort Report - Principal Investigator Demo Video** ⬈
- **Time and Effort Report - Principal Investigator Job Aid [pdf]** ⬈

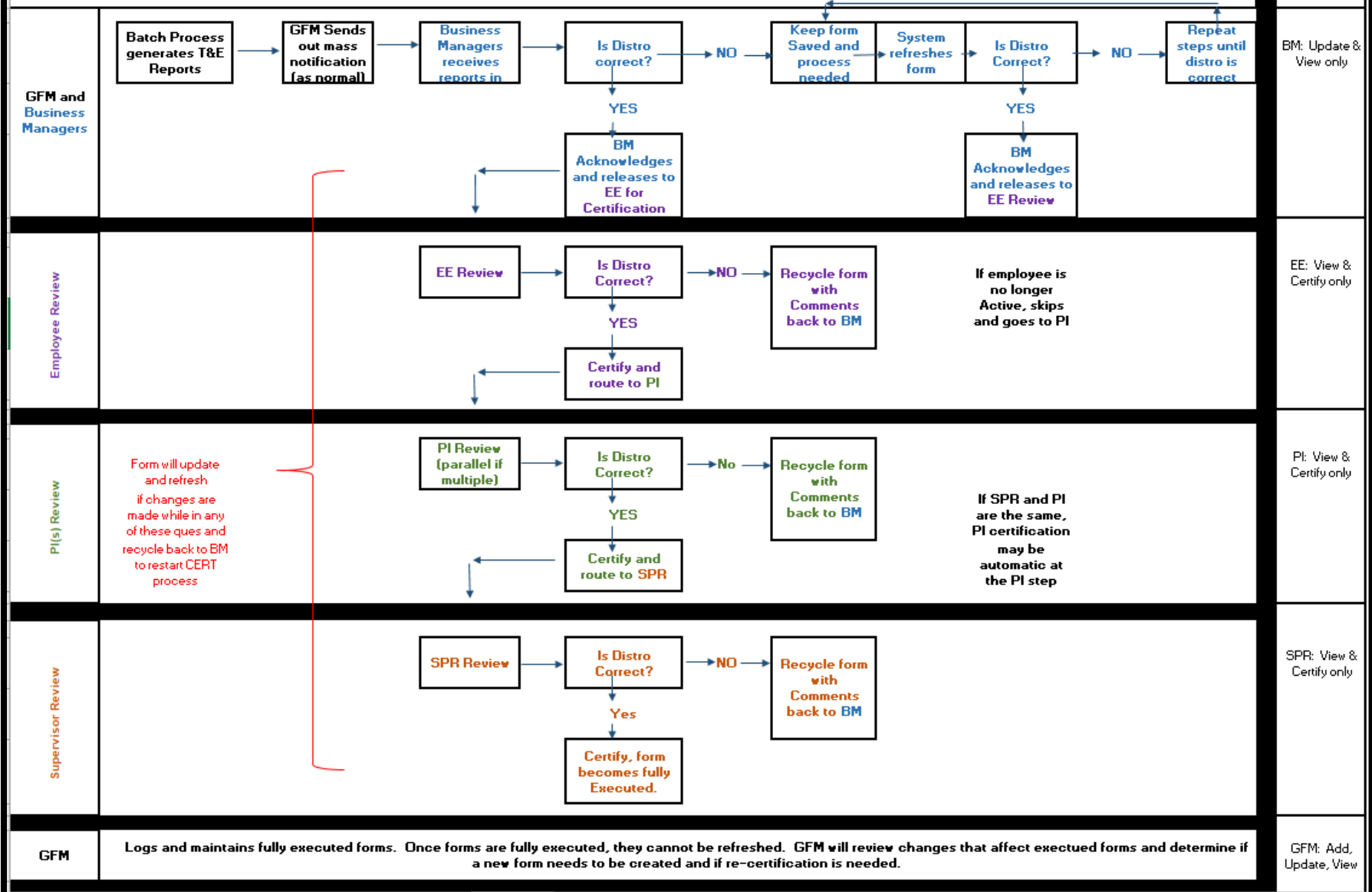**Supervisor Resources**

- **Time and Effort Report - Supervisor Presentation [pdf]** ⬈
- **Time and Effort Report - Supervisor Demo Video** ⬈
- **Time and Effort Report - Supervisor Job Aid [pdf]** ⬈

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Time and Effort Certification eFORM process (GT)

GT Roles:

GFM and Business Managers

Batch Process generates T&E Reports → GFM Sends out mass notification (as normal) → Business Managers receives reports in → **Is Distro correct?**

Is Distro correct? → NO → Keep form Saved and process needed → System refreshes form → **Is Distro Correct?** → NO → Repeat steps until distro is correct

Is Distro correct? → YES → BM Acknowledges and releases to EE for Certification

Is Distro Correct? → YES → BM Acknowledges and releases to EE Review

BM: Update & View only

Employee Review

EE Review → **Is Distro Correct?** → NO → Recycle form with Comments back to BM

Is Distro Correct? → YES → Certify and route to PI

If employee is no longer Active, skips and goes to PI

EE: View & Certify only

PI(s) Review

Form will update and refresh if changes are made while in any of these ques and recycle back to BM to restart CERT process

PI Review (parallel if multiple) → **Is Distro Correct?** → No → Recycle form with Comments back to BM

Is Distro Correct? → YES → Certify and route to SPR

If SPR and PI are the same, PI certification may be automatic at the PI step

PI: View & Certify only

Supervisor Review

SPR Review → **Is Distro Correct?** → NO → Recycle form with Comments back to BM

Is Distro Correct? → Yes → Certify, form becomes fully Executed.

SPR: View & Certify only

GFM

Logs and maintains fully executed forms. Once forms are fully executed, they cannot be refreshed. GFM will review changes that affect exectued forms and determine if a new form needs to be created and if re-certification is needed.

GFM: Add, Update, View

Summary

- Spending out Grants is **unallowable**
- Errors/corrections must be identified timely!
- T&E is "After-the-Fact" accounting of actual time spent on a specific project.
- **Must** be certified by the employee
- **Must** be certified by a PI and Supervisor with first-hand knowledge of the employee's effort.
- **Must** be incorporated into official records of the university & is subject to audit and the False Claims Act
- **Must** be done in a timely manner.

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Where to Find Resources

Questions?

Contact:

Grants and Funds Management Office

gfmecert@mailbox.sc.edu

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