Time and Effort Reporting Webinar - Updates
Grants and Funds Management
Controller’s Office
September 2020
Agenda

• Become familiar with the federal law for expenses associated with sponsored awards
• Receive a broad understanding of what Effort and Effort Reporting is and the relationship between Effort and Salary
• Understand what a salary cap is and how to account for it properly on an effort report
• Appreciate the consequences of effort reporting non-compliance
• Summary of eForm Updates
• Time and Effort eForm Demo
• Using HCM Distribution to Verify Time and Effort
• Where to find Resources
• Contact Information
Regulations

• 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.
• **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
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**
    
    • 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.
• **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?**
    
    • Sound business practices used (arm’s length bargaining, etc.)
    
    • Market prices for comparable goods or services for the geographic area
    
    • Whether the entity significantly deviates 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 two years. You received a new federal award and decide to replace a computer that is only a year old.
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 award? 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.

Example: You have a federal award that ends 1/31/20 and has a remaining balance of $2K. You decide to use it to purchase a new computer that will be delivered 1/22/20.
- Will the award receive the relative benefits of the purchase?
- Will this really be used to accomplish the scope of work for the award?
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.
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.
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.
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
Time and Effort Example Cont’d

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<th>ACTUAL EFFORT</th>
<th>Faculty Member 1 (averages 40 hours)</th>
<th>Faculty Member 2 (averages 60 hours)</th>
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<tr>
<td>Teaching &amp; Admin</td>
<td>50% (20/40)</td>
<td>33.3% (20/60)</td>
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<td>NIH AWARD</td>
<td>25% (10/40)</td>
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<td>Grant A</td>
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<td>Grant B</td>
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<tr>
<td>Total Effort</td>
<td>100% (40/40)</td>
<td>100% (60/60)</td>
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• 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 3-5% should be adjusted.
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.
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 be 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 $197,300.
Salary Cap Example

- Dr. Dalmatian'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 $197,300.

- Due to the NIH limit, the max we can directly charge his NIH grant is $19,730 ($197,300 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:

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- Payroll form would directly charge 6.57% and cost share 3.43% to the grant to account for the full 10% effort expended.
Who Should Expect a T&E Report?

• A T&E Report will **automatically** be generated for any individual who has salary paid from a sponsored project
  – Direct payroll charges
  – Payroll Transfers
  – Late or Retroactive Payroll adjustments
  – Includes **HOURLY** employees (students, etc.)

• It is imperative that you process payroll adjustments **timely**.
Who needs to certify and review effort?

• T&E reports will be reviewed by Business Managers and released to Employees, PIs and Supervisors for certification. Business Managers will be responsible for ensuring reports are fully executed through the certification process.

• Time and Effort reports are based on primary home departments of the employee and will automatically workflow to each approver.

• This Time and Effort Reporting system ensures PIs and Supervisors are a part of the certification process.
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.
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
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
Examples of Non-Compliance Cont’d

Yale University (2008)

• Government alleged that Yale overcharged Federal awards through improper cost transfers used to “spend down” grant funds which resulted in inaccurate and overstated effort reports

• Government alleged that Yale researchers inaccurately certified 100% of effort on funds, when a significant amount of work was spent on other projects

• $7.6 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 the **Cost Transfer Policy FINA 3.35**.
Retro Funding Changes greater than 90 days must have a cost transfer memo attached (if they affect sponsored awards). The Cost transfer memo must answer the following questions:

1. Why was this expense originally charged to the account from which it is now being transferred (in other words, explain the error or circumstance for originally charging the incorrect account)?

2. Why should this expense be transferred to the proposed sponsored research project account (in other words, provide an explanation as to how this expense benefits the project it is being moved to)?

3. Why is this cost transfer being requested more than 90 days after the original transaction?

4. How will you prevent this type of error or situation from happening in the future?
Summary of eForm Updates

• Changed the workflow order. The eForm will route to PIs for approval before Supervisors.
• You can now view workflow prior to approving the form.
• You can now view pending and approved forms using the View a Grant Report option.
• Updated the certification language to include “To the best of my knowledge and belief...”
• PIs can only toggle funding lines where they are listed as the PI, unless they are also listed as the Supervisor.
New Time and Effort eForm Demonstration

Business Manager – Verifying the eForm
Verifying Time and Effort in HCM Distribution

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Total: 77,338.06
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 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.
eForm Status Options

• Business Manager – Receives the reports in “Saved” status and submits or releases them to Employees for certification.

• Employees, PIs & Supervisors receive the reports in “Pending” status (because they are pending approval)

• If a report is recycled at any point, the report will return to the Business Manager in a “Partially Approved” Status

• Once a report is fully certified, the report status is “Executed”.

Use View Option to review form status, not Update! (to prevent accidently restarting workflow)
Business Manager Responsibilities

• To serve as central point of contact for Time and Effort certification.

• To assist employees, PIs and supervisors with certification process.

• 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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New Time and Effort eForm Demonstration

Employee, PI and Supervisor – Certifying the eForm
Time and Effort Certification eFORM process (GT)

GFM and Business Managers
- Batch Process generates T&E Reports
- GFM Sends out mass notification (as normal)
- Business Managers receive reports
- Is Disto correct?
  - YES: BM Acknowledges and releases to EE for Certification
  - NO: Keep form Saved and process needed

EE Review
- Is Disto Correct?
  - YES: EE Review
  - NO: Recycle form with Comments back to BM
- Certify and route to PI

PI Review (parallel if multiple)
- Is Disto Correct?
  - YES: PI Review
  - NO: Recycle form with Comments back to BM
- Certify and route to SPR

SPR Review
- Is Disto Correct?
  - YES: SPR Review
  - NO: Recycle form with Comments back to BM
- Certify, form becomes fully Executed.

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

GT Roles:
- BM: Update & View only
- EE: View & Certify only
- PI: View & Certify only
- SPR: View & Certify only
- CFM: Add, Update, View

If employee is no longer Active, skips and goes to PI
If SPR and PI are the same, PI certification may be automatic at the PI step
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.
Where to Find Resources

Office of the Controller

Grants and Funds Management
Grants and Funds Management is responsible for the accounting and management of all restricted grants and contracts within the university system.

Our Services
The Grants and Funds Management team:
- monitors all sponsored programs
- reviews expenses for compliance with grant terms and Uniform Guidance
- prepares and submits all invoices for sponsored programs, applies payments, and performs collections as necessary
- prepares all financial reporting and provides financial status information for sponsors
- manages external sponsor audits and desk reviews
- responsible for set up of all sponsored programs in PeopleSoft
- responsible for close out of all sponsored programs awards in PeopleSoft
- prepares and negotiates indirect cost rate agreement

Contact Grants and Funds Management
For questions about any Grants and Funds Management services, please contact us directly:

Marie Baisa
Assistant Director
BAMAccounting@usc.edu

Axel Potts
Senior Manager – Accounts Receivable and Billing
PITSMAPinternal@usc.edu

Webinars and Training

- Introduction to Grants Management
- Grant Dashboard Reporting Tool
- Post Award and Grant Closeout
- Uniform Guidance and Effort Reporting
- HCM Payroll Distribution Reporting Tool
- New Time and Effort Reporting System
- New Cost Transfer Policy and Retro Funding Change
Questions?

Contact:
Grants and Funds Management Office
gfme-cert@mailbox.sc.edu