Agenda

• Summary of eForm Updates (ERN Code, Report Period)
• Refresh our Understanding of:
  – Federal law for expenses associated with sponsored awards.
  – What is Effort and Effort Reporting and the relationship between effort and salary.
  – Review what a salary cap is and how to properly account for it.
  – Appreciate the consequences of effort reporting non-compliance.
• Effort Report Approval Process
• Where to find Resources
• Contact Information
Summary of eForm Updates

• The administrative supplement received by Department Chairs will be included in Effort Reporting.

• The earnings code is **CHR**.

• Bonuses, annual leave payouts, and any one-time cash awards will continue to be excluded.
Update: Sorting eForms

- Unfortunately, we were not able to make the search feature a drop down menu, but we were able to add the ability to sort in the search results.

You will need to click on the Reporting Period ID twice for it bring the current reporting period to the top of the search results.
Update: Sorting eForms

- You can also filter forms on Form Status by using the drop down menu and selecting “Pending”.
- This will exclude previously approved forms from your search results.
Regulator:

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](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.
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
• **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.
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 only one 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 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.

**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 printer 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

<table>
<thead>
<tr>
<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>
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<td>Grant C</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 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.
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 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 $199,300.
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 $199,300.

• Due to the NIH limit, the max we can directly charge his NIH grant is $19,930 ($199,300 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:

  10% Effort at IBS:  $30,000  ($300K x 10%)
  Allowed per Cap: $19,930  ($199,300 x 10%)
  Amount to Cost Share: $10,070  ($30,000 – $19,930)

• Payroll form would directly charge 6.64% and cost share 3.36% 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 (annual)
  – Total effort percentage committed

• You can find this template here:
  – Salary Cap Calculation Workbook Template
Helpful Forms, Tools, and Templates:

- Salary Cap Calculation Template [xlsx]
- Cost Transfer Justification Form [pdf]
- Payroll Retro Funding Change Form [pdf]
Time and Effort

REPORTING SYSTEM
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
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!
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
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**.
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

DEMONSTRATION
Email Notifications

• You will receive an email notification from PeopleSoft alerting you that a report is ready for your review and approval.
• The email will contain a link directly to the report, however, we recommend logging directly into HCM to view your 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

- **Certify a Grant Report**

  - Search by:
    - Form ID
    - Employee Name
    - Reporting Period
    - Primary Department
    - Form Status
    - Form Type
    - Empl ID

  - Search
  - Clear
## Employee Approval

**Employee Information**
- **Employee Name:** [Redacted]
- **Primary Department:** [Redacted]
- **Reporting Period:** July - December 2021
- **Report Period Begin Date:** 07/01/2021
- **Report Period End Date:** 12/31/2021
- **EmpID:** [Redacted]

### Sponsored Accounts

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**Subtotal** 37,448.76

**Percent Subtotal** 64.98

### University Accounts

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## Employee Approval

### Acknowledgement

To the best of my knowledge and belief, I certify that the payroll percentages reasonably reflect my effort and are consistent with the work I 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
You have successfully approved your eForm.
The eForm has been routed to the next approval step.
multiple approvers.

**View Approval Route**

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**Print**
## PI Approval

### Employee Information
- **Employee Name**: [Redacted]
- **Primary Department**: [Redacted]
- **Reporting Period**: July - December 2021
- **Report Period Begin Date**: 07/01/2021
- **Report Period End Date**: 12/31/2021

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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.
# Supervisor Approval

**Employee Information**

- Employee Name: [Redacted]
- Primary Department: [Redacted]
- Reporting Period: July - December 2021
- Report Period Begin Date: 07/01/2021
- Report Period End Date: 12/31/2021

**Sponsored Accounts**

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Subtotal: 37449.76
Percent Subtotal: 64.98

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Supervisor Approval

File Attachments

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<td>1</td>
<td>Upload</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Action Items

Acknowledgement

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

• Currently, PeopleSoft 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.

• 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.
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
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]
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 in
- Is District correct?
  - NO: Keep form saved and process needed
  - YES: BM Acknowledges and releases to EE for Certification

EE Review

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

PI Review (parallel if multiple)

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

Supervisory Review

- SPR Review
- Is District Correct?
  - NO: Recycle form with Comments back to BM
  - YES: SPR Review

GF M

- 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.
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

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 program awards in PeopleSoft
- prepares and negotiates indirect cost rate agreement

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

Contact Grants and Funds Management
For questions about any Grants and Funds Management services, please contact us directly:
- Marie Baha
  Assistant Director
  Baha@mailbox.sc.edu
- Ann Pitts
  Senior Manager – Accounts Receivable and Billing
  APPITTS@mailbox.sc.edu
Questions?

Contact:
Grants and Funds Management Office

gfmecert@mailbox.sc.edu