

OFFICE OF THE CONTROLLER

Time and Effort Top 10 Q and A

January 2026





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Top 10 Time and Effort Q and A



UNIVERSITY OF
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#1 Time and Effort Q and A

Why is Time and Effort so important?

- ✓ Salary expenses are the largest cost on sponsored awards.
- ✓ These expenses receive the highest level of audit scrutiny.
- ✓ Effort reports are provided to sponsors during audits.
- ✓ Reports confirm time and effort dedicated to each project.
- ✓ Accurate effort reports are critical for compliance.
- ✓ Inaccurate reporting can result in loss or return of funding.



#2 Time and Effort Q and A

Why am I getting this email notification as a supervisor?

- ✓ The system routes effort reports to a supervisor only when both the PI and Co-PI are inactive.
- ✓ Approval routing is based on the employee's supervisor of record at the time reports are released.
- ✓ The logic in the system is built to route to the supervisor of the employee at the time of the release of reports (mid August, mid February).
- ✓ Automated email notifications are generated when an approver's action is required in the workflow.



#3 Time and Effort Q and A

Why are we confirming the effort report to HCM Distribution if they're from the same system?

- ✓ Effort reports include Institutional Base Salary (IBS) only and exclude certain pay codes that may appear in HCM.
- ✓ **RSCH 1.08** defines Institutional Base Salary (IBS) and its use in estimating, accumulating, and reporting salary charges to sponsored projects.
- ✓ Effort certification must align with research policy requirements, not payroll data alone.
- ✓ Confirmation ensures any retrospective payroll adjustments posted during the period are accurately reflected on sponsored projects.



Excluded Earnings Codes

- Certain types of pay are excluded from effort reporting – the most common are highlighted.
- When a specific ERN code is excluded, you will see that pay reflected in HCM, but not the effort report.

Earn Code	Description	Earn Code	Description	Earn Code	Description
\$AC	All Earnings Codes - System Cd	BON	Bonus	OVP	Overpayment Deduction
\$NA	N/A - Retro Place Holder	BOT	Board of Trustees	PNE	Paid Not Earned
ACF	Athletic Fringe Car	CAR	Car Allowance Cash	RBU	Referral Bonus Upstate Law Enf
ADP	Adoption Assistance	CAT	Car Allowance Teach Treaty	RET	Non Monetary Awd Teach Treaty
AFT	Athletic Fringe Teach Treaty	CNB	Critical Need Bonus	RSV	Intl FaC Overload Retro Std
AL3	Annual Leave Payout Class III	ENP	Paid Not Earned	SBI	State Approved Bonus_Intl
ALL	Annual Leave Lost	FOR	Faculty Overload Retro	SBS	State Approved Bonus_Intl Stu
ALP	Annual Leave Payout	FOV	Faculty Overload	SLL	Sick Leave Lost Student
ALS	AL Payout Student Treaty	HAT	Housing Allowance Teach Treaty	SLT	Sick Leave Lost Teacher
ALT	AL Payout Teaching Treaty	HOU	Housing Allowance Cash	STB	State Approved Bonus
ATC	Athletic Contract Pay	IOV	International Faculty Overload	TFB	Taxable Fringe Benefits
ATH	Athletics Fringe Benefits	ISV	Intl Fac Overload Std Trty	TFS	Taxable Frg Ben Std Trty
AWD	Monetary Cash Awards	MEP	Media Engagement Pay	TFT	Taxable Fringe Ben Teach Trty
AWS	Monetary Cash Student Treaty	MET	Moving Expenses Teache	THB	Taxable Housing Benefit
AWT	Monetary Cash Awd Teach Treaty	MOS	Moving Expenses Student	XRG	Earnings Balances
BNS	Bonus Student Treaty	MOT	Moving Expenses Teaching		
BNT	Bonus Teaching Treaty	MOV	Moving Expenses		



#4 Time and Effort Q and A

I can't see a department in HCM Distribution. What am I supposed to do?

- ✓ First, contact the Business Manager for the department to request the appropriate HCM Distribution.
- ✓ If you do not receive a response, contact the Time & Effort (T&E) team at timeandeffort@sc.edu.
- ✓ The T&E team can provide the HCM Distribution report upon request.
- ✓ Please include a clear identifier (e.g., Form ID or Employee ID) with your request to prevent delays. Requests without identifiers may require follow-up and slow processing.



#5 Time and Effort Q and A

I don't know the individual whose effort report I received to approve. What should I do?

- ✓ Contact your primary Business Manager as the first step.
- ✓ The Time & Effort (T&E) team can add approvers to the workflow if needed.
- ✓ Existing approvers cannot be removed from the workflow.
- ✓ You will continue to receive system notifications until the effort report is fully executed.



#6 Time and Effort Q and A

How do I fix an effort report if it's wrong?

Tip: Payroll should be reviewed regularly for accuracy.

- ✓ Retroes can be processed for payroll adjustments less than **90 days old**.
- ✓ Submit both of the following forms to the Retro JE mailbox at retroje@mailbox.sc.edu.
 - [Payroll Retro Funding Change form](#)
 - [Cost Transfer Justification Forms](#)
- ✓ Payroll retro funding changes impacting sponsored awards must include a [Cost Transfer Justification Form](#). This form replaces the need for separate justifying memos for payroll transfers.



Payroll Retros and Cost Transfers

Cost Transfer Justification Form	
PURPOSE	
This justification form will help ensure compliance with Uniform Guidance along with University policy regarding cost transfers. In the event of an audit, the information provided below will be used to substantiate the adjustment. This form is required for any cost transfers that adjust expenditures involving sponsored project accounts (the USCSP Business Unit). Principal Investigator (PI) certification and approval is required for all cost transfer requests. Once completed, this form needs to be attached with required supporting documentation to the proper request (Payroll Retro, Expense Module Correction Form, JV form, etc.). If this form is not included, the request will not be completed.	
COST TRANSFER TYPE	
<input type="checkbox"/> Payroll Retro Funding Change Request	<input type="checkbox"/> Expense Module (payment with pcard)
<input type="checkbox"/> JV (payment through check/voucher)	<input type="checkbox"/> Other
Original (incorrect) chartfield *: <input type="text"/>	
Correct chartfield *: <input type="text"/>	
<i>* For payroll retro forms, "see retro form" may be listed if multiple projects/funds are involved in the request</i>	
JUSTIFICATION	
1. Please specify the transaction(s) being moved and how it directly benefits the sponsored project it is being moved to, if this is being moved to a USCSP account.	
<input type="text"/>	
2. How was this error or situation discovered? Please include the reason this was originally charged to the incorrect sponsored project or account.	
<input type="text"/>	
3. How will this type of error or situation be prevented from happening in the future?	
<input type="text"/>	
CERTIFICATION	
As PI, I approve this expense to be adjusted according to the fund(s)/project(s) listed above. I certify this expense is in accordance with the award budget as well as allocable and necessary for accomplishing the scope of work.	
PI Signature: <input type="text"/>	Date: <input type="text"/>
**PI Signature: <input type="text"/>	Date: <input type="text"/>
Printed Name: <input type="text"/>	**Printed Name: <input type="text"/>
<i>** If adjustment impacts more than one PI</i>	

UNIVERSITY OF SOUTH CAROLINA		PAYROLL RETRO FUNDING CHANGE							
TO BE COMPLETED BY THE DEPARTMENT									
USC ID: <input type="text"/>		NAME (Last, First): <input type="text"/>				PAY GROUP: <input type="text"/>			
JUSTIFICATION/NOTES (Cost Transfer Justification Form must be completed and attached if a USCSP project is part of the transaction): <input type="text"/>									
PAYCHECK DATE: <input type="text"/>		Has this paycheck date previously been moved via a Retro Funding Change Journal Entry?				YES <input type="checkbox"/>		NO <input type="checkbox"/>	
CURRENT DISTRIBUTION									
OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL RETRO FUNDING CHANGE								\$ 0.00	
NEW DISTRIBUTION									
OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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TOTAL RETRO FUNDING CHANGE								\$ 0.00	
PAYCHECK DATE: <input type="text"/>		Has this paycheck date previously been moved via a Retro Funding Change Journal Entry?				YES <input type="checkbox"/>		NO <input type="checkbox"/>	
CURRENT DISTRIBUTION									
OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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TOTAL RETRO FUNDING CHANGE								\$ 0.00	
NEW DISTRIBUTION									
OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL RETRO FUNDING CHANGE								\$ 0.00	

#7 Time and Effort Q and A Cont.

What happens if I don't approve my effort report?

- ✓ Sponsored effort not approved by the established deadline, **March 18th**, will be moved to departmental funding.
- ✓ Central administration will reallocate salary and effort **after 60 days of non-certification**.
- ✓ **FINA 3.12 - Time and Effort Procedure** establishes the requirement for timely effort report certification.



#8 Time and Effort Q and A

I can't get an employee to respond to my approval requests. Can the T&E team just move the effort report to the next approver?

- ✓ If an employee is unresponsive, the supervisor should be contacted as the first step.
- ✓ The Time & Effort (T&E) team can assist in navigating next steps and escalation.
- ✓ Effort reports cannot be advanced past an employee to the next approver before the deadline if they are currently employed at the University.
- ✓ If an employee becomes inactive after reports are released, the T&E team may assist with routing before the deadline.



#9 Time and Effort Q and A

When a form is in *Error* status, what does that mean?

- ✓ *Error* status indicates the effort report routed to an approver who is no longer active in the system.
- ✓ The workflow cannot continue until a current, valid approver is assigned.
- ✓ If an effort report is in *Error* status, contact the Time & Effort (T&E) team for assistance. The T&E team will add an appropriate active approver and restart the workflow.



#10 Time and Effort Q and A

Why don't I see my retro reflected in my effort report?

- ✓ Payroll retros follow a multi-day processing timeline before appearing on effort reports.
- ✓ General Retro Processing Timeline:
 - **Step 1:** Receipt of Retro request to Retro Mailbox
 - **Step 2:** Retro Team review, uploads as an entry, approvals process and post (this could take multiple days)
 - **Step 3:** Uploaded to HCM (intranet)
 - **Step 4:** T&E Team runs a system update to reflect changes on impacted effort reports
- ✓ Because of this process, retros may not appear on effort reports for several business days after submission.



Questions



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Resources & Contacts



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Time and Effort Resources

Policy FINA 3.12 – Time and Effort Reporting

Business Managers Resources

- [Time and Effort Report - Business Manager Demo Video](#)
- [Time and Effort Report - Business Manager Job Aid](#)
- [Time and Effort Process Map](#)
- [Earning Codes List](#)
- [PeopleSoft HCM Query for Reports by Department Example](#)

Employee Resources

- [Time and Effort Report - Employee Job Aid](#)

Principal Investigator Resources

- [Time and Effort Report - Principal Investigator Job Aid](#)

Supervisor Resources

- [Time and Effort Report - Supervisor Job Aid](#)





Office of the Controller

Office of the Controller

General Accounting

Grants and Funds
Management

Compliance and Tax
Management

➤ Compliance Management

Supplier Management

Tax Management

Compliance and Tax Management
Staff Directory

Payroll Department

Operational Management
and Reporting

External Financial Reporting
and Transparency

Resource and Training
Toolbox

Contact Us

Compliance Management

As the flagship institution of South Carolina and an integral part of the State, the University operates under numerous federal, state, local, and administrative laws and regulations. These requirements often apply not only at the institutional level, but at the department level as well. As such, these requirements are incorporated into policies that apply to the University community and are monitored accordingly.

Compliance Management Services

Our team monitors the University's adherence to numerous federal, state, local, and administrative laws and regulations. This is to ensure adequate policies, procedures, and guidance area available to promote to achieve compliance.

General

Expand all



Subrecipient Monitoring



Drug and Alcohol Abuse Prevention Program



Foreign Gift and Contract Reporting



Time and Effort Reporting



Required Reporting



Contact Compliance Management

To inquire via email:

controllercompliance@sc.edu

To inquire via mail:

1600 Hampton Street
6th Floor, Controller's Office
Columbia, SC 29208

Where to Find the Resources

For more information,
visit the [Compliance
Management](#) page
found in the
Compliance and Tax
Management section.



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Office of the Controller

General Accounting

Grants and Funds
ManagementCompliance and Tax
Management

Payroll Department

Operational Management
and ReportingExternal Financial Reporting
and TransparencyResource and Training
Toolbox

Business Manager

Grant Administration

Principal Investigator

Policies & Procedures

Forms

Newsletters

PeopleSoft Finance Training
Schedule

Listserves

Social Media

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Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Account Funding Change

AP Uploads

Business Expense Prepaid Cards

Cash Advances

Cost Transfer

Departmental Deposits

Employee Reimbursement (Non-travel)

Endowments

Finance Intranet

Expand all



Where to Find the Resources

For training resources,
visit our Business
Manager page in the
Resource and Training
Toolbox section.



For Questions or Issues

If you have questions or experience any issues, please contact the Compliance Team at [**timeandeffort@sc.edu**](mailto:timeandeffort@sc.edu).

- Lindsey Cox – Assistant Controller for Compliance and Grants Management
- Rachel Goode – Director for Compliance
- Shannon Nickens – Senior Compliance and Tax Accountant



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South Carolina

Controller's Office Contact List

General Accounting (JEs, JVs, Apex, GL issues/Questions)		Email Address
General Email Address		genacctg@mailbox.sc.edu
Cash Advance Settlement		cashadvsc@mailbox.sc.edu
Payroll Retro Journal Entries		retroje@mailbox.sc.edu
Chartfield Maintenance		cfmaint@mailbox.sc.edu
Moving & Relocation Mailbox		moving@mailbox.sc.edu
PeopleSoft Finance Security Requests		pssecure@mailbox.sc.edu
Accounts Payable		Email Address
General Email Address		ap@mailbox.sc.edu
AP Uploads		apupload@mailbox.sc.edu
Supplier Maintenance		apsupplr@mailbox.sc.edu
Travel Office		Email Address
General Email Address		teoffice@mailbox.sc.edu
Student/Non-employee Travel Authorizations and Travel Reimbursement Vouchers		tesubmit@mailbox.sc.edu

Controller's Office Contact List

Capital Assets	Email Address
Physical Inventory	physinv@mailbox.sc.edu
Capital Leases	lease@sc.edu
Cash Management and Treasury	Email Address
General Treasury Email Address	treasury@mailbox.sc.edu
Program Expense Card	cards@mailbox.sc.edu
Team Card	teamcard@mailbox.sc.edu
Travel Card	travelcard@sc.edu
Compliance and Tax	Email Address
General Compliance Email Address	controllercompliance@sc.edu
General Tax Email Address	tax@mailbox.sc.edu
Research/Development Sales/Use Tax Exemptions	rdequip@mailbox.sc.edu
Time and Effort Reporting	timeandeffort@sc.edu

Controller's Office Contact List

Grants and Funds Management	Email Address
Sponsored Award Specific Questions	Contact your Post Award Accountant (PAA)
Payroll	Email Address
General Email Account	payroll@mailbox.sc.edu



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THANK YOU!

Office of the Controller



Alone, we can do so little; together,
we can do so much.

**Address:**

1600 Hampton Street
Columbia, SC 29208

**Contact Number:**

Phone: 803-777-2602
Fax: 803-777-9586

**Email Address:**

controller@sc.edu



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