

## Time and Effort Reporting Policy

As a recipient of federal funding, New York Institute of Technology (“New York Tech”) must comply with the Uniform Guidance ([2 CFR 200](#)) as well as other federal requirements for certifying time and effort expended on sponsored awards. All individuals at New York Tech who receive Federal sponsored funding are expected to comply with both New York Tech policies and procedures and sponsoring agency regulations when proposing and making charges to grants, and when reporting time and effort on sponsored awards. Time and Effort certifications are subject to audit by New York Tech’s independent auditors in conformance with the Uniform Guidance.

The Uniform Guidance *Standards for Documentation of Personnel Expenses* at [2 CFR 200.430\(i\)](#) include the following:

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

\* \* \*

Encompass federally assisted and all other activities compensated by the non-Federal entity on an integrated basis...

Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that

The system for establishing the estimates produces reasonable approximations of the activity actually performed...

Significant changes in the corresponding work activity ... are identified and entered into the records in a timely manner...

The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

New York Tech’s practice is to utilize an after-the-fact effort reporting system to determine that salaries charged or cost-shared to sponsored awards are reasonable and consistent with the work performed, and to make any necessary adjustments. Time and Effort Reports are submitted, with a signed certification of their accuracy, to the New York Tech Office of Sponsored Research (“OSPAR”) in accordance with the procedures below.

If the effort on a Federal grant, paid or unpaid, is reduced by 25% or more of the current commitment, prior approval from the agency is usually required. If paid effort is reduced,

cost-sharing<sup>1</sup> must be documented so that the total effort does not decrease.

## **Procedures**

For purposes of meeting the standards in 2 CFR 200 and other federal requirements, New York Tech defines three cycles of reporting:

**Spring** – defined as January 1<sup>st</sup> through May 31<sup>st</sup>

**Summer** – defined as June 1<sup>st</sup> through August 31<sup>st</sup>

**Fall** – defined as September 1<sup>st</sup> through December 31<sup>st</sup>

### Further Guidance on Summer Cycle:

Supplemental/Summer Salary – Faculty compensated for 9-month academic appointments are permitted by New York Tech to earn up to an additional 2.5 months of supplemental/summer paid compensation on one or more sponsored and/or non-sponsored activities (“Summer Salary Activities”. Individuals can earn up to the equivalent of 2.5 months of additional salary for that effort, subject to compliance with sponsor and New York Tech policies and regulations and obtaining all required New York Tech approvals.

If a faculty member has administrative, teaching or other responsibilities (including vacations) during the period for which he/she is requesting supplemental salary, the faculty member is precluded from devoting the maximum allowable 2.5 summer months to Summer Salary Activities and cannot request the full 2.5 months of salary.

The 2.5 month limit means that when completing the Time and Effort Reporting Form for the summer cycle, which is three months, not more than 83.334% of time and effort can be attributed to Summer Salary Activities.

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<sup>1</sup> The term “cost sharing” refers to any project costs that are not borne by the sponsor. Cost sharing of effort is the provision of faculty and/or staff time and related fringe benefits in support of a sponsored project that are not paid for by the sponsor. Mandatory or voluntary committed cost sharing is cost sharing explicitly pledged in the proposal budget or documented in the award. Voluntary uncommitted cost sharing (VUCS) is faculty or senior researcher effort contributed to a sponsored project that is over and above that which is budgeted for or committed to in a sponsored agreement as either sponsor-paid or cost-shared. Cost-shared effort (including VUCS) in excess of the commitment made in the proposal or award does not have to be identified or certified.

Faculty may not teach during any time for which they are receiving grant-supported summer salary. If a faculty member is receiving partial summer salary grant payments, and wishes to teach, the faculty member must discuss with OSPAR the allowability of teaching summer courses.

## **Employee**

1. At the end of each cycle, OSPAR will forward a Time and Effort Reporting Form (the "Form") to each employee who was scheduled to expend any level of effort on a sponsored program. The Form will include the time and effort budgeted for any externally sponsored projects. Employees who are leaving New York Tech will be required to complete the Form for the cycle in which their employment terminated.
2. The employee will complete the Form, reporting the percentage of time and effort actually expended on all New York Tech activities during the reporting cycle, including teaching, service, internally funded research and each externally funded project or grant, including work performed outside of normal work hours and work performed off-campus. The total effort reported for the employee will always equal 100%, even if he or she is employed less than full time during the reporting period.
3. The available effort in the Fall and Spring terms for externally or internally funded research is 25% of the employee's effort, plus an additional amount if the employee has received research release time from ELH requirements.
4. If faculty have been granted ELH release time for research, they are not permitted to teach overload in the same time and effort cycle.
5. The employee will sign and date the Form, certifying its accuracy, and have the Principal Investigator/Project Director sign as the confirming signature. If the employee completing the Form is the Principal Investigator/Project Director, the Chair or department head would be the confirming signature.
6. The Form must be completed and submitted to OSPAR within 30 days. If the Form has not been completed by each person working on the grant within 30 days, the grant accounts (overhead included) will remain frozen until the Forms are completed.

## **Principal Investigator/Project Director (PI)**

1. At the end of each cycle, the PI will review the form for all employees working on the grant for which he/she is responsible. The PI will discuss with the employee any discrepancies the PI notes in the reported time and effort, and, if there are any necessary modifications, the Employee will re-sign the Form.
2. The PI will sign and date the form, certifying its accuracy, and forward it to the Office of Sponsored Programs and Research (OSPAR).
3. The PI is responsible for submitting a Form certifying their own time and effort as well as employees and students on their grant. For the PI's own Form, the Chair or department head would be the confirming signature.
4. The PI must maintain proper documentation on the work performed by individuals on

the grant. These records are to be available upon request for audit purposes.

### **Office of Sponsored Programs and Research (OSPAR)**

1. OSPAR will review to make sure all Forms have been submitted and are complete, taking all necessary steps including freezing grant funds in the event that Forms have not been submitted.
2. OSPAR will review each Form for significant differences between reported time and effort and the budget approved by the sponsoring agency (using payroll distribution reports), and discuss with the PI to determine if sponsor approval and/or grant award amendment is required.
3. OSPAR will maintain submitted Forms in the respective grant file to ensure compliance.

### **Finance**

Any significant change in the employee's work activity will necessitate a commensurate modification of the individual's labor and payroll distribution in the HR/payroll system. Short-term fluctuations (on the order of one or two months) between reporting cycles need not be considered as long as the distribution of salaries and wages is reasonable over the longer term, such as an academic year. Whenever a significant change in work effort (25% or more) that is directly or indirectly charged to a sponsored project will occur or has occurred, the sponsor must be notified and any agreed change must be acknowledged and documented via the signature of a responsible official for the sponsor.

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