

SJSU Research Foundation Time and Effort Reporting Policy

Office of Sponsored Programs

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1.0 Purpose

The federal government requires that educational institutions engaged in federally funded sponsored work comply with **Office of Management and Budget (OMB) Circular 2 CFR Part 220, section J**, and periodically report and certify the efforts of project personnel. The San José State University Research Foundation (“the SJSU Research Foundation” or “the Research Foundation”) Time and Effort Report is the mechanism used to provide assurance to federal or other external sponsoring agencies that salaries charged to or cost shared by federal sponsored awards are reasonable in relation to the work performed.

As a recipient of federal funds, the SJSU Research Foundation must comply with the OMB Uniform Guidance time and effort reporting requirements. Failure to comply with the requirements can result in cost disallowances and in penalties charged by the sponsoring agency to the individual and to the SJSU Research Foundation. This policy sets forth the guidelines for the required reporting of time and effort spent on federally funded projects.

2.0 Responsibility

Oversight and implementation of this policy is the responsibility of the Office of Sponsored Programs director and associate director. All SJSU Research Foundation principal investigators, co-principal investigators, SJSU faculty, staff, and other research personnel are required to comply with this policy.

3.0 Scope

This policy applies to all SJSU and Research Foundation federally sponsored projects.

4.0 Definitions

This table provides definitions for special terms, acronyms, and abbreviations used in this policy.

Term, Acronym, or Abbreviation	Description
Sponsored Program or Project	An externally funded program or project.
Time and Effort	Percentage of time and effort dedicated to and spent working on a federal grant project.
Time and Effort Report	Documentation that certifies that all personnel have expended effort on the federally funded awards for the same percentage of effort that they have been paid.

5.0 Policy

San José State University Research Foundation Time and Effort Report is the mechanism used to provide assurance to federal or other external sponsor agencies that salaries charged or cost shared to the federal sponsored awards are reasonable in relation to the work performed.

As required under the OMB Uniform Guidance, the San José State University Research Foundation verifies, via certification by the individual performing the work, that the effort distribution in the HR-Payroll system is a reasonable reflection of how the individual's effort was actually performed on the federally funded project. The Time and Effort Report reflects activity applicable to each sponsored agreement, general operations, and other indirect activities including those of SJSU academic units.

Effort reporting and payroll distributions are not the same thing. Effort reporting describes the allocation of an individual's *activity*, while payroll distributions describe the allocation of an individual's *salary*.

100% effort is the total amount of effort expended to accomplish all professional activities of faculty and staff regardless of the actual number of hours expended on those activities. This includes all effort expended on recipient compensated sponsored research, administration, teaching and other activity. Cost sharing activity is also included in the 100% effort. The effort must always equal 100%. The number of hours implicit in an individual's 100% effort must be reasonable and supportable to the department, school/college, university/auxiliaries and external reviewers, if requested.

The recipient of an effort report is required to certify that the distribution of effort recorded in the payroll system and reported on the effort report is a reasonable estimate of the actual work performed. Research Foundation principal investigators, SJSU faculty and staff are required to certify the Time and Effort Report. Non-SJSU employees and Research Foundation employees including hourly employees, certify their effort by using a timesheet in lieu of the time and effort certification.

The Research Foundation uses an after the fact effort reporting system to meet the OMB Uniform Guidance requirements for reporting effort. Under this method, the report reflects the percentage of distribution of the employee's activity during the reporting period. Effort reports are based on an employees' academic base salary and include any additional compensation received for effort on any sponsored project during the academic year or during the summer.

Time and effort reports are distributed three times a year at the end of each of the following time periods:

- September – December
- January – May
- June – August

6.0 Related Policy Information

[CSU Additional Employment Policy](#)

7.0 Required Forms

This table contains a list of forms and special tools referenced in this document.

Form	Description of Use
Time and Effort Report Certification	Report used by SJSU faculty and employees to certify time worked on the federal grant during a specific time period.

8.0 References and Related Information

Office of Management and Budget – Uniform Guidance 2 CFR 200

Pre-Award Spending Policy

Time and Effort Report Procedure

9.0 Record Retention

All documents and records are maintained in accordance with SJSU Research Foundation *Record Retention* requirements.

Record	Retention
<i>Time and Effort Reporting Policy</i>	This document is effective until further revised or updated. Outdated or revised documents will be maintained in accordance with Research Foundation Record Retention requirements. The Research Foundation will maintain the signed original and electronic copies of the approved policy and all updates and replacements.