Talking about Time & Effort

Time & Effort (T & E) reporting for sponsored programs and research can be confusing. The purpose of this article is to explain the T & E reporting process as simply as possible.

Why do I have to do this?
The Office of Sponsored Programs & Research (OSPR) at Cal U is required by the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) to track the T & E put forth by any university faculty and staff member awarded or assigned to work on a sponsored program or research project. While Uniform Guidance Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects, Cal U requires that all faculty and staff awarded or assigned to a sponsored program or research project to comply with Cal U policies and procedures as well as sponsoring agency regulations regarding proposing, charging, and reporting T & E for every semester that their program or project is active.

Time & Effort Explained.
Time & Effort reporting is documentation that must reasonably reflect the distribution of activities expended by faculty or staff when working on an awarded sponsored program or research project over the period of one semester. No matter how many active programs or research projects one has going on during any given semester, that amount of T & E, plus your University obligations must equal 100%. Furthermore, one's total T & E, plus University obligations for any given semester will never be over 100%.

If you are a faculty or a staff member with three active programs and your programs require that you spend at least five (5) percent of your time managing or working on them, here are three examples of calculating T & E:

Programs	% of Time
Grant A	5%
Grant B	5%
Grant C	5%
University Obligations	85%
Total Time & Effort	100%

The yellow text is an example of time and effort in **Fall and/or Spring** for Faculty or Staff with three active grant projects plus University obligations.

Programs	% of Time
Grant A	5%
Grant B	5%
Grant C	5%
University Obligations	85%
Total Time & Effort	100%

The green text is an example of time and effort in **Summer** for Faculty who **are teaching** or Staff with three active grant projects plus University obligations.

Programs	% of Time
Grant A	.333
Grant B	.333
Grant C	.333
University Obligations	0%
Total Time & Effort	100%

The blue text is an example of time and effort in **Summer** for Faculty who are **not teaching**, but have grant project obligations.

T & E report forms are signed electronically by the individual completing it and the Principal Investigator (PI) for the grant. They are then forwarded to the Office of Sponsored Programs and Research to the attention of the Post-Award Administrator who enters them into the Post-Award Database.

Don't let T & E confuse you. If you have any questions concerning your situation, contact the Post-Award Administrator at telephone 724-938-5365.