

Policy on Time and Effort on Sponsored Projects

Effective: 2018. December.01

The Universidad del Sagrado Corazón (Sagrado) is an independent, non-profit, university whose Mission is the education of the whole person by forming solidary leaders who pursue projects of positive social impact, through active, creative and engaged learning experiences, in an innovative community of service and continuous improvement. Sagrado is committed to promoting research by the faculty and students and adopts this policy to facilitate participation in sponsored projects.

I. Purpose

Per federal grant regulations A-21 (section J.10.c.2.) and CFR 200 (section 200.430 Compensation-personal services), charges to federal awards for salaries and wages must be based on after-the-fact activity reports that accurately reflect the work performed. Salaries and wages charged to federal grants should be consistent with effort expended. The purposes of time and effort reporting are to 1) record all effort expended on grants regardless of compensation received for effort and 2) verify that the percentage of effort spent on a federal grant is not less than the percentage of salary charged to the grant.

II. Definitions

Participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Participants do not perform work or services for the project or program unless it is for their own benefit. Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers and others who attend and participate in a formal meeting, conference, symposia, or training project.

Participant Support Costs, as defined by the Uniform Guidance (2 CFR200.75), are those costs paid to, or on behalf of, participants or trainees (but not employees) in meetings, conferences, webinars, symposia, and workshops, when there is a category for Participant Support Costs in the award budget. Participant Support Costs may include registration fees, travel allowances, manuals and supplies, tuition, stipends and other costs associated with supporting the cost of attendance at these events. For a detailed definition, see the Policy on Participant Support Costs.

Sponsor is defined as a federal, state or local government (included subawards in which flow-through funds are from a federal, state or local government source); a private, for profit entity; or a non-profit entity such as a foundation.

Sponsored project is defined as a grant, contract or other arrangement formalizing the transfer of money or property from a sponsor to the University with the intent to either carry out a public purpose or provide a direct benefit for the sponsor. Sponsored projects can come in various forms, including but not limited to grants, contracts and cooperative agreements. Sponsored projects are, generally, enforceable by law, and specified objectives are usually accomplished within a specified time frame, with payment being subject to revocation. Most sponsored projects also include indirect costs. Sponsored project documents that set forth terms and conditions and require a signature must be signed by an authorized signatory of the University.

III. Time and Effort System

Universidad del Sagrado Corazón uses an after-the-fact time and effort system to comply with the federal regulations. The time and effort reports record the actual percentage distribution of all effort expended including time spent on the grant as well as other duties. Effort is defined as all effort needed to complete the full set of duties. Because the number of hours worked per day or week varies for each faculty or staff member, effort is not defined by a specific number of hours. Rather it is based on percentages calculated by dividing time spent on one activity by time spent on all activities related to the University hiring and grant activities. The percent effort for federal grants is accounted for separately from other duties at the University such as teaching, administrative work, public service and work on private grants.

Time and Effort reports are completed by all professional staff and faculty involved with federal grants, even if no compensation is received. Employees who work on a grant as part of a cost share requirement are also required to complete these reports. Timesheets serve as after-the-fact reports of actual effort spent on the grant and fulfill the federal requirements for documentation.

Project Directors and/or Principal Investigators are responsible for verifying that the information provided by all employees working on their grants is accurate.

IV. Frequency of Reporting

Time and Effort reports are completed by all professional staff and faculty on a monthly basis. Completed reports are sent to the University's Finance Office within thirty days of their execution.

Time and Effort reports must represent 100% of an individual's effort profile (sponsored and non-sponsored) based on labor charges related to the institutional base salary and/or commitments by funding source for the period reviewed.

V. Review of Reports

If there is a significant difference (>10%) between the time and effort report and the compensation, the compensation is adjusted to reflect actual effort expended. The University as well as federal regulations recognize that short term fluctuations (such as one or two months) between workload categories may occur. These fluctuations are acceptable if the distribution of salaries over the longer term is reasonable and the final amount charged to the grant is accurate, allowable, and properly allocated. If actual effort expended is less than effort compensated for, the difference in compensation paid must be returned to the University by the employee.

The Academic Director and/or Project Director, and/or Principal Investigator must review Time and Effort reports to ensure they accurately represent the effort devoted for each activity for the period.

VI. Special Considerations

A reduction in effort of more than 25% requires approval from the federal agency. Please contact the Academic Director and/or Project Director, and/or Principal Investigator if a significant reduction in effort is projected so that a request to the funder may be sent.

The sponsor's approval is required for an absence from the project in excess of 90 days. Please contact the Project Director as far in advance as possible to discuss the absence from the project and to send a request to the funder for approval.

VII. Additional Resources for Information

Grants with start dates on or after December 26, 2014 follow the federal guidelines outlined in 2 CFR Part 200. The entire guidance is available online by clicking on the link below:

http://www.ecfr.gov/cgi-bin/text-idx?SID=75db4c74bd455c57c134fd5b890b7ea0&node=pt2.1.200&rgn=div5#se2.1.200_1430

Time and Effort Reporting procedures are based on the Federal Regulations 2 CFR 220 Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, and all other applicable Federal Laws and Regulations.

Questions regarding proper charging practices on sponsored projects should be referred to the University's Vicepresident for Finance and Operations.

VIII. Applicability

This Policy is applicable to persons who work on federal awards granted to Universidad del Sagrado Corazón.

The Academic Director and/or the Project Director are responsible of delivering a copy of this policy to all Principal Investigators and participants of a sponsored project and ascertain the receipt of an executed and signed Acknowledgement of Receipt and Review of this policy before commencing work in any sponsored project.

IX. Violations to this Policy

Universidad del Sagrado Corazón reserves the right to interpret this Policy in its administration, implementation and application. Any violation of this Policy by a student, faculty, staff, contractor or any other person may result in a disciplinary action that may include expulsion from the University (students) or termination of the employment relationship (faculty and administrative staff), or termination of contract (contractor), or other appropriate disciplinary and/or contractual and/or legal actions.

If there is ambiguity in any provision of this Policy, the University reserves the discretion to interpret it according to the purpose for which it was established, the impact on the operations of the University, and good faith, unless any law provides otherwise.



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