

Time & Effort

Texas A&M Research Administration



OBJECTIVES

- ❖ Time & Effort Overview
- ❖ Roles & Responsibilities
- ❖ Consequences of Non-compliance

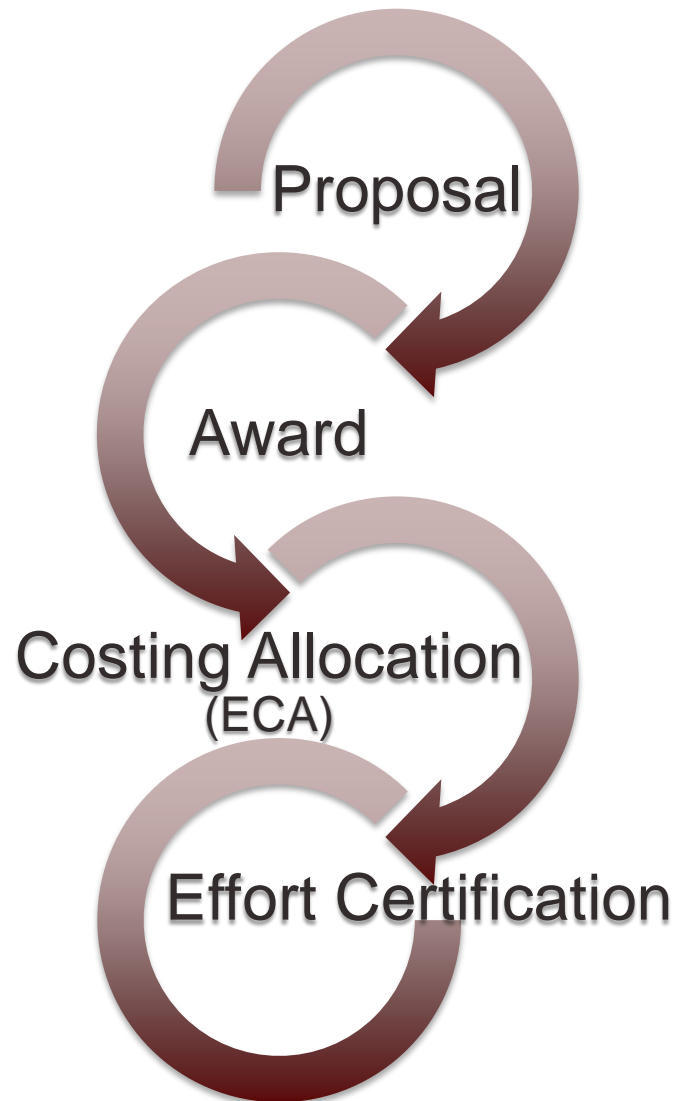


TIME & EFFORT OVERVIEW

As a recipient of federal funding, Texas A&M must abide by 2 CFR, Part 200 (200.430 Compensation – Personal Services), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance – UG)



TIME & EFFORT OVERVIEW



TIME & EFFORT OVERVIEW

Proposal

SRS Budget Worksheet

SRS Proposal #:

20XXXXX

Project Dates:

09/01/2020 - 08/31/2021

Sponsor:

DHHS-NIH

Cumulative Budget Request

Category

A. Sr Personnel

Name

Project Role

Year 1

TOTAL

John Jones

Principal Investigator

Person Months

1.00

Salary

\$ 17,160

\$ 17,160

Fringe

\$ 3,175

\$ 3,175

Insurance

\$ 771

\$ 771

Total Fringe

\$ 3,946

\$ 3,946

Subtotal Salaries Senior Personnel

\$ 17,160

\$ 17,160

Subtotal Benefits Senior Personnel

\$ 3,946

\$ 3,946

Subtotal Senior Personnel

\$ 21,106

\$ 21,106

Total Salaries

\$ 17,160

\$ 17,160

Total Benefits

\$ 3,946

\$ 3,946

Total Personnel Costs

\$ 21,106

\$ 21,106



TIME & EFFORT OVERVIEW

Sponsored Project Summary



Sponsored Project Summary - M2XXXXXX

Creating Mixed Polymers TAMU - Chemistry

Action: 3-New Award		
Description: New Award	Prime Sponsor:	CFDA:
Sponsor: DHHS-NIH	Funding Type: Cost Reimbursable	Action Amount: \$ 21,106.00
Award #: 2XXXXXX	Proposal(s): 2XXXXXX	ABR Rule: 915
Period: 01-Sept-2020 - 31-Aug-2021		

Personnel				
Role	Researcher	Email	Phone	Organization
PI	John Jones	jjones@tamu.edu	(979) 845-1111	TAMU-Chemistry

Active Account(s)				
Number	Name/ Responsible Person	Start Date	End Date	Budget
02-4XXXXX-00000	Creating Mixed Polymers / John Jones	01-Sept-2020	31-Aug-2021	\$ 0.00
02-4XXXXX-00001	Creating Mixed Polymers / John Jones	01-Sept-2020	31-Aug-2021	\$ 21,106.00

Administrative Organization: SAGO Sponsored Research Services		
Negotiator: David Lytle	Email: dlytle@tamu.edu	Phone: (979) 845-8735
Project Administrator: Dusti Mooney	Email: dmooney@tamu.edu	Phone: (979) 458-5905

Indirect Cost		
Rate (%)	Base Type	Period
51.5%	Total Direct Cost	01-Sept-2020 - 31-Aug-2022

Deliverables					
Category	Frequency	Responsible Person	Due Date	Billing Project	Description
Financial Report	Final	Melissa Cortez	31-Aug-2021	4XXXXX0000	
Technical Report	Final	John Jones	31-Aug-2021		Final Program Report



TIME & EFFORT OVERVIEW

Employee Costing Allocation (ECA)

Start Date	End Date	Costing Allocation Level	Position	Earning	Costing Company	Costing (As of Start Date)	Distribution Percent
9/1/2020		Worker Position Earning	P-101111 Professor – John Jones	Department Head Stipend	Texas A&M University	TAMU Cost Center: 02-1xxxxx-00005 Faculty Teaching Salaries	91.7%
			P-101111 Professor - John Jones	Department Head Stipend	Texas A&M University	TAMU Cost Center: 02-4xxxxx-00001 Creating Mixed Polymers	8.3%
							100.0%



TIME & EFFORT OVERVIEW

Time & Effort Document



Time & Effort

Certification Document Details

Document ID: **123456**

Name: **John Jones**

Title: **Professor**

UIN: **867005309**

Certification Period: **7/1/2020 - 12/31/2020**

Doc Adloc: **2123025**

Doc Adloc Name: **Chemistry**

Compensated Effort for the Certification Period

Member	Account	SA/Project	Account/Project Description	Sponsor	Account Location	Amount for the Period	Percent for the Period
TAMU	123456	00005	Faculty Teaching Salaries	Not Sponsored	Chemistry	\$97,042.00	94.25%
TAMU	434562	00001	Creating Mixed Polymers	Dhhs-NIH	TAMU-Chemistry	\$5,918.00	5.75%
						Total:	100.00%

Document Action Log

Action	Time	Action By	Status	Comment
Document Created	10/1/2020 4:09:36 AM	Payroll Document	Collecting	Automated: Document Creation
Opened From Collecting	1/15/2020 9:35:27 AM	System Process	Pending Admin	Certification Period Opened from
Admin Verification	1/25/2020 10:59:27 AM	Eric Alvarez	Open	admin verification completed
Certified	2/3/2020 12:18:49 PM	John Jones	Certification Complete	



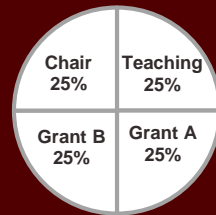
TIME AND EFFORT OVERVIEW

Calculating Effort



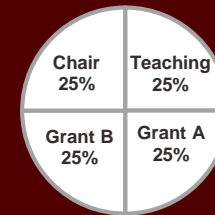
Professor Jones

**60
HOURS/WEEK**



Professor Smith

**40
HOURS/WEEK**



The percentage of effort is the same.

Percentage of effort is a portion of all effort on each individual task, not the number of hours worked.

TIME AND EFFORT OVERVIEW

Calculating Effort



Professor Jones

Activity	Hrs Worked /Week	% of Effort	Amount
Grant A	15	25%	\$2,500.00
Grant B	15	25%	\$2,500.00
Chair	15	25%	\$2,500.00
Instruction	15	25%	\$2,500.00
Total	60	100.00%	\$10,000.00



Professor Smith

Activity	Hrs Worked /Week	% of Effort	Amount
Grant A	10	25%	\$2,500.00
Grant B	10	25%	\$2,500.00
Chair	10	25%	\$2,500.00
Instruction	10	25%	\$2,500.00
Total	40	100.00%	\$10,000.00

TIME & EFFORT OVERVIEW

Do I have to keep a record of my time?

- No, exempt employees are not required to track their time

Do I have to keep documentation?

- No

What if I work overtime, shouldn't that be more than 100%?

- No, total effort always equals 100%, regardless of hours worked in the week



TIME & EFFORT OVERVIEW

Effort = 100% Time on Texas A&M Activity = 100% IBS

Included

- Admin responsibilities
- Advising students
- Clinical activity
- Committees
- Research
- Instruction
- Supervising
- Training
- Writing proposals

NOT Included

- External consulting
- Incidental activities



TIME & EFFORT OVERVIEW

Incidental Activities

- $\leq 1\%$ of IBS/Effort
- Supplemental Pay
- Not Included in T&E
- Prior Sponsor Approval Required



TIME & EFFORT OVERVIEW

Extra Service Pay

- > 1% of IBS/Effort
- Supplemental Pay
- Included in T&E
- Prior Sponsor Approval Required



TIME & EFFORT OVERVIEW

Day	Action	
1	Effort Certification Period Opens <ul style="list-style-type: none"> ➤ January 15 (Fall effort) ➤ July 15 (Spring effort) 	
25	Time and Effort – Not Certified Report	<ul style="list-style-type: none"> ❖ Department Administrator ❖ Central Administrator ❖ Department Head
35	Time and Effort – Not Certified Report	<ul style="list-style-type: none"> ❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent
45	Effort Certification Ends Time and Effort – Not Certified Report	<ul style="list-style-type: none"> ❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent
46+	Time and Effort – Out of Compliance Report	<ul style="list-style-type: none"> ❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent ❖ CRO or Equivalent



TIME & EFFORT OVERVIEW



After-the-fact



Total time worked



Reasonable estimate (+/- 5%)

ROLES & RESPONSIBILITIES

Department Administrator

Weekly

✓ Monitor Documents

- Rejected
- On Hold
- Pending Admin
- Collecting

Monthly

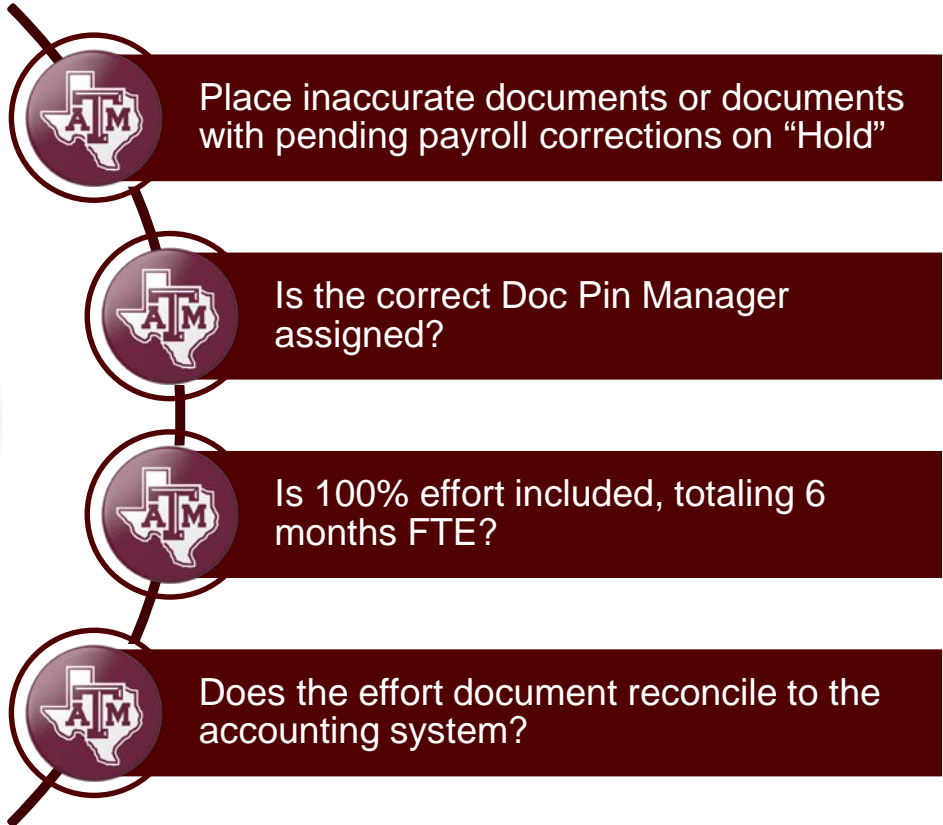
- ✓ Update Document Action Log
- ✓ Run Report - Employees with Cert Docs with NO Doc Pin Managers



ROLES & RESPONSIBILITIES

Department Administrator

Pending
Administrative
Verification



ROLES & RESPONSIBILITIES

Doc Pin Manager/Self Certify

Monthly

- ✓ Management of Employee Effort Allocations
- ✓ Review Effort Documents for accuracy
 - Is the actual effort significantly reduced (25% or more) from the proposed effort?
- ✓ Notify department administrator of inaccuracies



ROLES & RESPONSIBILITIES

Doc Pin Manager/Self Certify

Certification Review



Are all sponsored and non-sponsored activities included?



Are the distributions reasonable representations of actual work performed?



Does the effort report reflect all required compensation?



Is the effort reflected within 5% +/- of actual effort?



If document is accurate click the "I Agree" button



If document is inaccurate click the "I Disagree" button

- Briefly explain why you disagree (i.e. not my employee, percentages incorrect, NIH award not included)



CONSEQUENCES OF NON-COMPLIANCE

Rice University

\$3.7 Million

Improperly charged graduate students' stipends, tuition remission, and related F&A charges to NSF awards.

<https://www.justice.gov/usao-sdtx/pr/rice-university-pays-resolve-claims-it-defrauded-federal-grant-program>

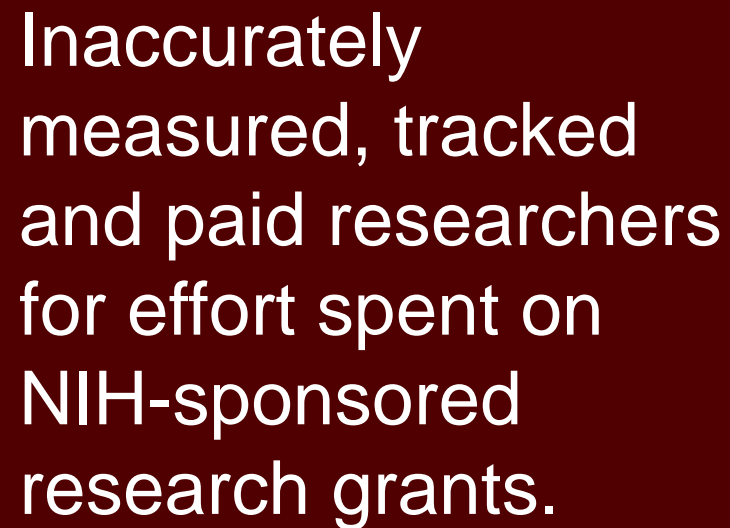


CONSEQUENCES OF NON-COMPLIANCE

University of North Texas



\$13.1 Million



Inaccurately
measured, tracked
and paid researchers
for effort spent on
NIH-sponsored
research grants.

<https://www.justice.gov/usao-ndtx/pr/university-north-texas-health-science-center-pay-13-million-settle-claims-related>



CONSEQUENCES OF NON-COMPLIANCE

University of Florida



\$19.875 Million

Overcharged hundreds of grants for the salary costs of its employees and administrative costs for equipment and supplies.

AND inflated costs charged to HHS grants for services performed by an affiliated entity.

<https://www.justice.gov/opa/pr/university-florida-agrees-pay-19875-million-settle-false-claims-act-allegations>



EFFORT REPORTING LINKS

- [TAMU Time & Effort Reporting SAP 15.01.04.M0.01](#)
- [TAMUS Time & Effort Reporting Policy 15.01.04](#)
- [TAMUS System Time & Effort Help Page](#)
- [Uniform Guidance 200.430 Compensation – Personal Services](#)
- [TAMUS Earning Codes](#)



Questions

Contact Us

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