Time and Effort Compliance

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Spring 2025 Certification period

Current certification complete status across all members combined with 7 days to go in the reporting period:

Time & Effort
Document Status by Adloc

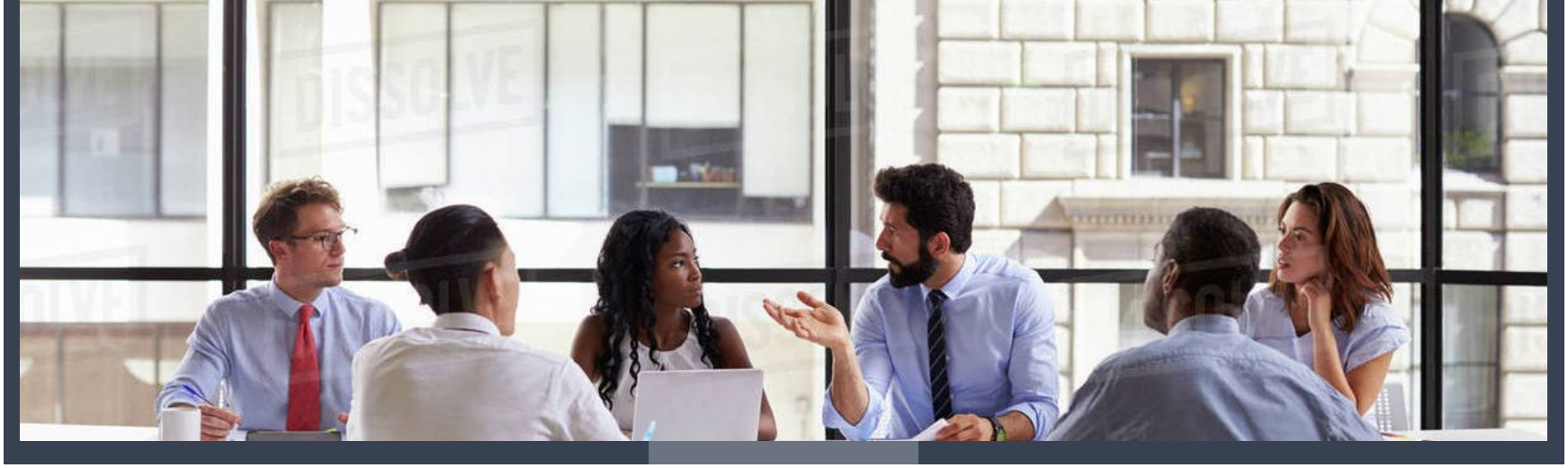
Parameters

Period: Spring 2025

Workstation: -All-

Report Data

	Cancel	Certification Complete	Collecting	On Hold	Open	Pending Admin	Rejected	Total Documents	Percent Certified
TOTALS:	68	10255	0	56	1591	280	27	12277	84%



Key Objectives

- Time & Effort Overview
- Effort Process
- Roles & Responsibilities
- System Features

Time and Effort

UNIFORM GUIDANCE

- Federal requirement for documenting personnel expenses

TAMUS POLICY

- Defines standards, roles, and responsibilities for effort documentation for all TAMUS members

TAMU SAP

- Applies to TAMU, Health, and Galveston faculty/staff
- Covers pay from federal, flow-through, and other projects with effort reporting requirements

Minimum Standards for Documentation

2 CFR 200.430(i)

Time & effort records must:

- **Be supported by internal controls** (accurate, allowable, allocable)
- Be **incorporated into official records**
- Reflect **the total activity** for which the employee is compensated
- **Encompass all activities** (federal & non-federal)
- **Comply with established accounting policies & practices**
- **Support distribution** among activities or cost objectives

Why Time & Effort Reporting is Required
(Uniform Guidance – 2 CFR 200.430)

- 💵 **Largest Expense** → Salaries & wages are major costs on grants
- ✅ **Accuracy** → Records must reflect actual work performed
- 🔍 **Assurance** → Costs are reasonable, allowable, allocable
- 🌐 **Transparency** → Shows how federally funded time is used
- 📜 **Compliance** → Meets Federal requirements (UG 2 CFR 200.430)
- 🚫 **Protection** → Prevents overcharges or unallowable costs
- ⭐ **Integrity** → Safeguards research funding & sponsor trust

2007 - 9 - CalTech, Vanderbilt, Georgia State, UMBC
2006 - 19 - Yale, Chicago, Columbia, Berkeley, Penn
2005 - 13 - Dartmouth, Cornell, Mayo Clinic, **UMass**
2004 - 7 - Harvard, Johns Hopkins, U Washington
2003 - 2 - Northwestern

2008 $7.6M Yale – effort reporting
2005 $4.4M Cornell – funded non-research staff
2005 $6.5M Mayo Clinic – improper cost transfers
2005 $11.5M Florida International – improper cost transfers
2004 $2.4M Harvard – billing for unrelated salaries
2004 $2.6M Johns Hopkins – faculty effort reporting
2003 $5.5M Northwestern – faculty effort reporting

$7.6 Million

- **HHS audit of Yale subcontract from UMass Medical School (February 2006) $194K of a $572K NIH award was disallowed by HHS**

- Disallowed $151,252 for unallowable payroll cost transfers - Did not adequately explain and document the cost transfers (e-mail stated salary cost transfers made to spend down funds) altered documentation given to auditors.

- Disallowed $42,527 for unsupported direct charges The PI moved expenses to the subaward from other projects that were over budget. Direct charges questioned: laboratory stockroom supplies (no evidence supplies used on subaward), charges for DNA Sequencing services requested by researchers not documented as working on subaward, charges for maintenance of equipment purchased under another sponsored grant. Method used for splitting invoices was unallowable because it is not a recognized method, consistently applied. (3 active projects in lab at same time) Memo did not provide any supporting evidence that the various projects would consume the same level of supplies and materials, nor did it adequately account for smaller projects.

PI failed to provide the 25% level of effort proposed in the application, PI did not submit effort reports for lab technician, two effort reports were not certified.

- **NIH, DoD and NSF serve Yale with subpoenas (June 2006) $7.6 MILLION Settlement**

FBI agents went at night to faculty and staff homes (and to one vacation destination) to question them / 47 grants totaling $45 million from 14 departments

The investigation focused on allegations involving two types of mischarges to federal grants. Both types of mischarges arose as violations of the basic principle that recipients of federal grants are allowed to charge to each grant account only “allocable” costs, which are costs that relate to the specific objectives of that grant project.

The first allegation involved cost transfers and the requirement that costs transferred to a federal grant account must be allocable to that particular grant account. The settlement resolves allegations that some YALE UNIVERSITY researchers at times improperly transferred charges to a federal grant account to which those charges were not allocable. Researchers allegedly were motivated to carry out these wrongful transfers when the federal grant was near its expiration date and they needed to spend down the remaining grant funds. Federal regulations require that unspent grant funds be returned to the Government.

$3.7 Million

Improperly charged graduate students' stipends, tuition remission, and related F&A charges to NSF awards. $3.7 Million Finding

- In 2016, authorities began an investigation of Rice's suspected misuse of NSF grant funds. Specifically, Rice allegedly budgeted for graduate student stipends in its research grant proposals but then used a portion of the money to pay the students to perform teaching duties unrelated to the NSF awards.

- As an NSF grant awardee, Rice falsely certified on each proposal, and each time it requested a payment under the grant, that it was complying with NSF award terms and conditions. Those terms and other applicable regulations require each grant recipient adhere to specific federal cost principles which state that costs must be necessary, reasonable and allocable to be properly charged to an award. Rice knowingly failed to follow these requirements.

- From Nov. 18, 2006, through Sept. 30, 2018, Rice knowingly engaged in a pattern and practice of improperly charging graduate students' stipends, tuition remission and related facilities and administrative charges to NSF awards. These charges were actually used in part for time the graduate students spent performing teaching duties unrelated to Rice's NSF research and development awards. The activities were not specifically incurred for the research awards, did not benefit those awards and otherwise were not allowable or allocable to the NSF awards, in violation of NSF award terms and conditions and the False Claims Act.

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

$13.1 Million

- Inaccurately measured, tracked and paid researchers for effort spent on NIH-sponsored research grants. $13.1 Million Settlement

- DALLAS - The University of North Texas Health Science Center (UNTHSC) has agreed to pay the United States $13,073,000.00 to settle claims that it inaccurately measured, tracked and paid researchers for effort spent on certain NIH-sponsored research grants, announced U.S. Attorney Erin Nealy Cox of the Northern District of Texas.

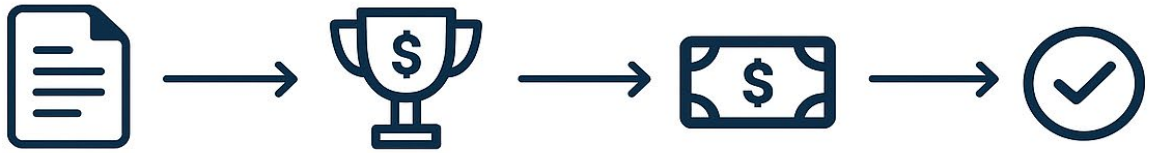
- UNTHSC is a health-related institution of the University of North Texas System and is a recipient of National Institutes of Health (NIH) Federal research grant funding. The settlement results from a self-disclosure by UNTHSC to the United States that from January 2011 through February 2016, UNTHSC failed to ensure that its time and effort reports related to certain federally-funded grants were accurately and timely certified.

- UNTHSC, as a recipient of NIH grant funds, is responsible for accurately reporting and certifying time and effort spent on these grants. Under these obligations, UNTHSC was required to demonstrate accuracy through records that accurately reflect the work performed and an appropriate system of internal controls. UNTHSC failed to meet these requirements, and as a result, received payments for *inaccurately and untimely* time and effort certifications and received salary payments when the correlating payments did not match the accompanying time and effort reports. The United States contends that this conduct resulted in false claims being submitted to the government. UNTHSC fully cooperated in the investigative and settlement process.

- The investigation was conducted by Health and Human Services Office of Inspector General and the United States Attorney's Office for the Northern District of Texas. Assistant U.S. Attorney Lindsey Beran handled this matter on behalf of the United States.

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

Time & Effort Lifecycle: Proposal to Certification



Proposal

Effort committed in proposal submission

Award

Project funded, accounts established

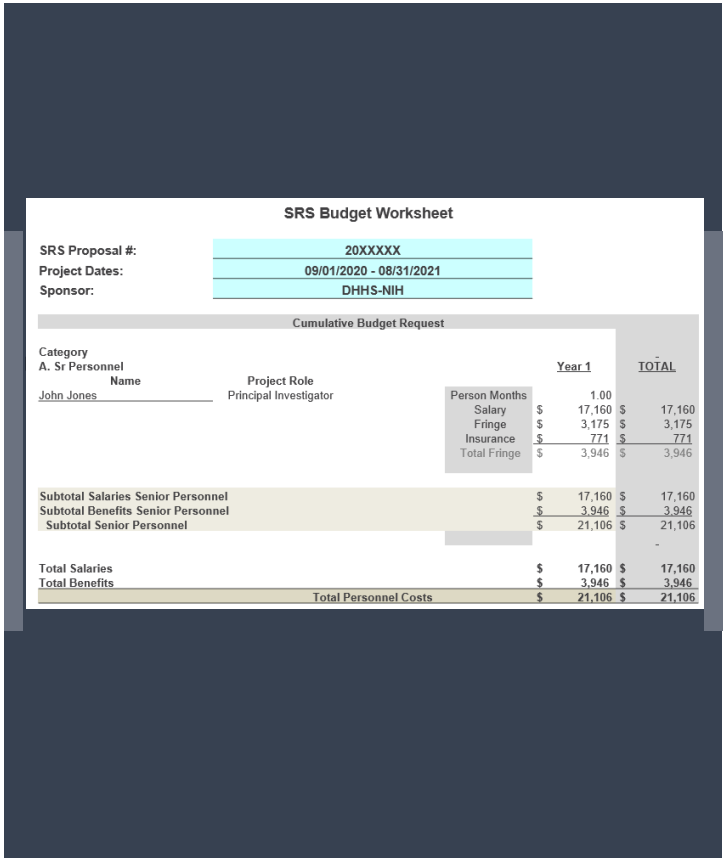
Payroll Distribution

Payroll distribution set up

Effort Certification

After-the-fact review & PI/Manager certification

Effort Process



SRS Budget Worksheet

SRS Proposal #:	20XXXXX
Project Dates:	09/01/2020 - 08/31/2021
Sponsor:	DHHS-NIH

Cumulative Budget Request

Category / Name	Project Role		Year 1	TOTAL
A. Sr Personnel				-
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

Proposal

PI Eligibility
PI eligible per TAMU policy

Effort Based on Scope of Work
Effort should reasonably reflect the work required to complete project aims.

De minimis Effort
All proposed effort must be measurable and auditable (min 1%)

Consistency
Proposed effort must align with sponsor guidelines, institutional policy, and other commitments.

Documentation
Effort commitments must be clearly documented in the budget and justification.

Supplemental Pay

MUST either be expressly authorized in the Federal award budget or receive *prior* written approval by the Federal agency

ESPR (Object Code 1940)

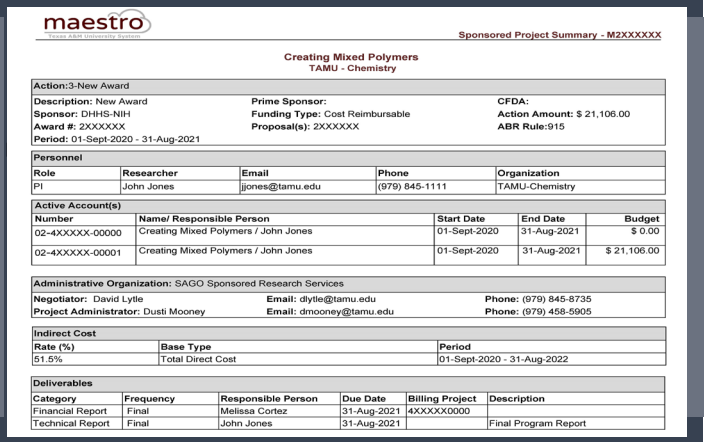
Extra Service Pay – Research - compensation for any services greater than 1% of the employee's monthly institutional base salary. Extra Service Pay must be included in Time and Effort Reporting.

IAR (Object Code 1940)

Incidental Activities – Research - compensation less than or equal to 1% of the employee's monthly institutional base salary and is not included in Time and Effort Reporting.

Effort Process

Award



maestro
Texas A&M University System

Sponsored Project Summary - M2XXXXXX

Creating Mixed Polymers
TAMU - Chemistry

Action: 3-New Award

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

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

Communication with PI
- Confirm effort commitments and responsibilities

Review of Budget
- Ensure effort aligns with awarded budget

Cost Share Requirements
- Identify and set up tracking if applicable

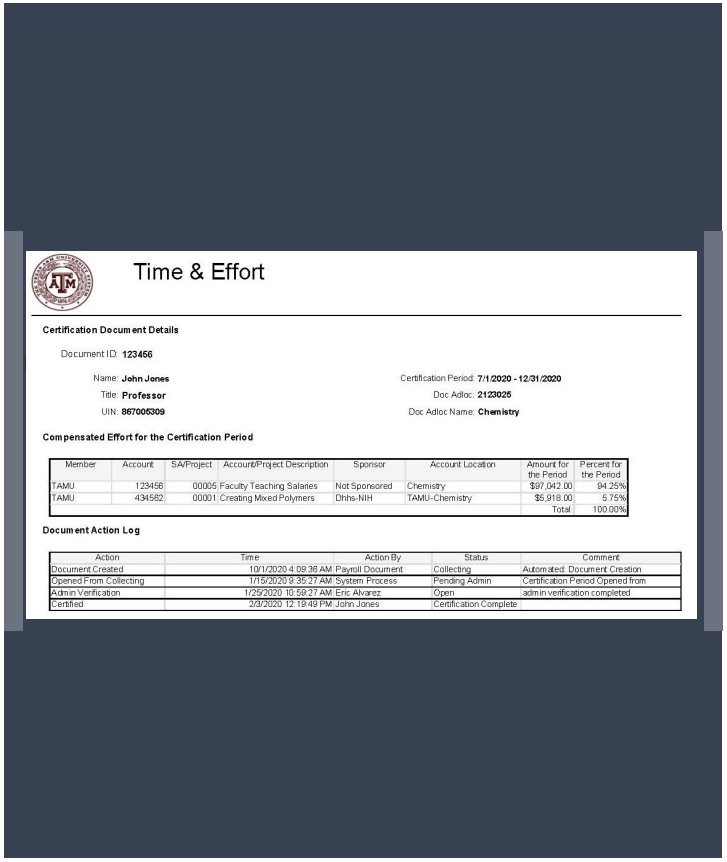
Payroll Setup
- Establish salary allocations consistent with award

Effort Process

Costing Allocations

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%

Effort Process



Time & Effort

Certification Document Details

Document ID: **123456**

Name: **John Jones**
Title: **Professor**
UIN: **867006309**

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	$87,042.00	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	2/9/2020 12:19:48 PM	John Jones	Certification Complete	

Effort Certification

Accuracy
- Effort reasonably reflects actual work performed

Payroll Alignment
- Salary charges match certified effort

Cost Share
- Committed cost share is properly documented

Timeliness
- Certifications completed within required period

SEMI-ANNUAL CERTIFICATION

Spring	
January - June	Certification Period July 15 – August 28

Fall	
July - December	Certification Period January 15 – February 28

Roles and Responsibilities

Time and Effort Department Administrator

SRS Project Administrator

Time & Effort Certifier

The role of the Time and Effort (T&E) Department Administrator – UPDATE is to work with principal investigators and supervisors to facilitate and ensure the effort certification process is complete for their department adlocs.

	Daily Tasks
Time and Effort Monitoring	• Provide T&E system assistance to PIs and Supervisors • Manage payroll correction changes to T&E documents • Manage certification status by adloc report • Manage documents with no PIN manager report • Manage documents in "Rejected" status • Manage documents in "On Hold" status • Manage documents in "Pending Admin" status • Update Document Action Log with current status as needed • Upload correspondence into T&E system as needed

	Weekly Tasks
Time and Effort Monitoring	• Manage T&E Department Admin Report - action updates • Update Document Action Log • Upload correspondence into T&E system

	Monthly Tasks
Time and Effort Monitoring	• Manage Out of Compliance report • Manage Negative Percent Effort report • Manage Costing Allocations for Effort Compliance

Project Administrator

Each sponsored research project established is assigned to a project administrator based on the location of the principal investigator (PI) and the department. If you are a PI associated with a project, your respective project administrator may be identified by using the My Contact feature.

- Check for allowability of expenses.
- Work with PIs and sponsors to obtain permission or modify budgets as necessary.
- Monitor the account balance to make sure funds are available for expenses and that expenses fall within the terms of the agreement.
- Request extensions as needed.
- At the end of award, start "close-out" process.
- Handle final invoicing, invention reporting, and any financial reporting due.

Manager

The manager role in the time and effort system is assigned to you if you have employees reporting to you that work on accounts that require certification. You may be assigned the manager role, even if you do not certify your own effort reports. Your role is to review the documents for accuracy and appropriate effort percentages and then accept or reject these documents.

- Review and certify or reject employee documents in your inbox.
- Determine if you want your employees to participate in document confirmation.
- You may also find and review other documents that do not require your immediate action.

PI (Self Certify)

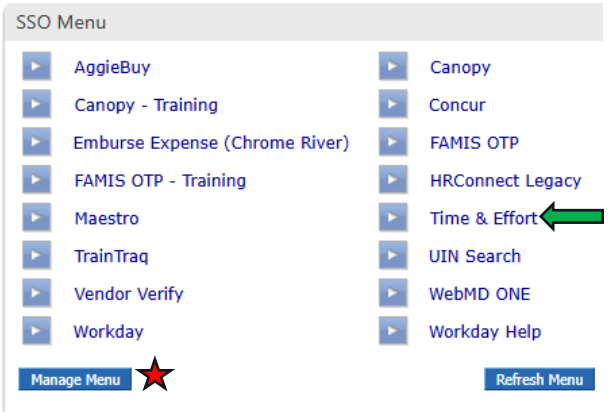
In the Time and Effort Application, the ability of employees to certify their own documents was extended to other employees. The decision on who will certify their own documents is now the decision of each TAMUS university or agency. Texas A&M in College Station will continue to assign that capability only to Principal investigator eligible employees. Other TAMUS members may implement other criteria for self certification.
For this reason, In the Time and Effort system the general term "Self Certify" has replaced the term "PI eligible."

- You must approve your own Certification Documents.
- If you are also designated as a manager of employees who do not self certify, you will also have responsibilities as a manager.

Time & Effort Access

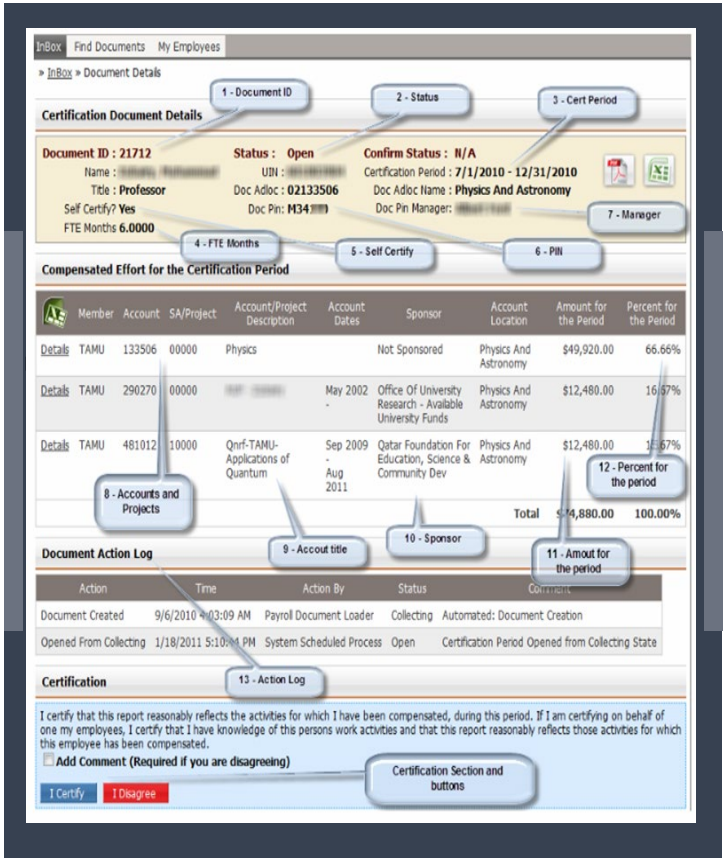
Click Time & Effort from the SSO Main Menu

If Time & Effort does not appear – click Manage Menu to add it



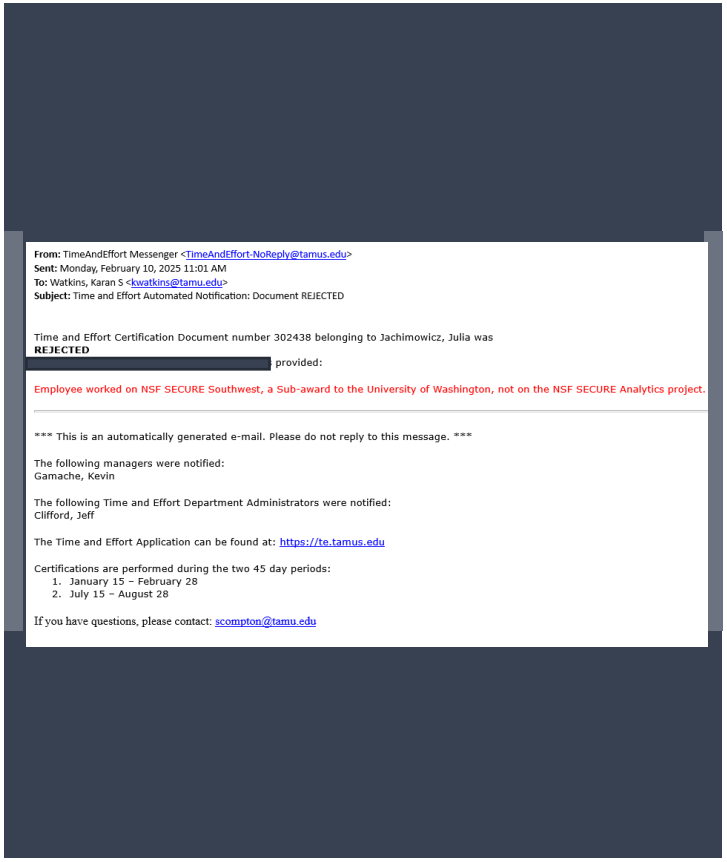
Once open choose your role from the Change Role dropdown menu

System Features



Anatomy of Effort Document

System Features



From: TimeAndEffort Messenger <TimeAndEffort-NoReply@tamus.edu>
Sent: Monday, February 10, 2025 11:01 AM
To: Watkins, Karan S <kwatkins@tamu.edu>
Subject: Time and Effort Automated Notification: Document REJECTED

Time and Effort Certification Document number 302438 belonging to Jachimowicz, Julia was
REJECTED
[redacted] provided:

Employee worked on NSF SECURE Southwest, a Sub-award to the University of Washington, not on the NSF SECURE Analytics project.

*** This is an automatically generated e-mail. Please do not reply to this message. ***

The following managers were notified:
Gamache, Kevin

The following Time and Effort Department Administrators were notified:
Clifford, Jeff

The Time and Effort Application can be found at: https://te.tamus.edu

Certifications are performed during the two 45 day periods:
1. January 15 – February 28
2. July 15 – August 28

If you have questions, please contact: scompton@tamu.edu

Automatic Notifications

Rejections

When there are issues with an effort document the certifier should Reject the it and include a brief detailed explanation. Rejections will require the Department Administrator to process a payroll correction and/or work with the certifier to otherwise resolve the issue.

System Features

Please find the report containing your departmental Time and Effort Documents that need to be addressed.

Certifications are performed during the two 45 day periods:

1. January 15 - February 28
2. July 15 - August 28

If you have questions or need assistance please contact your System Member Time and Effort Central Administrator. For Contact information, please CLICK HERE.

This is an automated email. Please do not reply.

Time & Effort - Department Admin Report

Employees with Documents that need attention

Employee Name	Self Cert	Doc ID	Cert Period	Doc Status	Doc PIN	Responsible Person
Adloc: 01215615 - Vice Chancellor for Research						
Staack, David	Yes	312550	Fall 2024	Open	S176058	Staack, David
Adloc: 26231000 - Bcdc Unrestricted						
Neel, Garrison	No	312011	Fall 2024	Open	S186266	Krakow, Lucas
Adloc: 26272200 - Research Security Office						
Spradlin, Randall	No	312549	Fall 2024	On Hold	S60113	Rivera, Leonard
Rivera, Leonard	No	312447	Fall 2024	Open	S114997	Gamache, Kevin

6/16/2025 6:30:26 AM

System Enterprise Applications
Office of Information Technology
The Texas A&M University System

Automatic Notifications

Weekly Department Admin Report

This report is sent out every Monday to all adloc’s that have not yet achieved 100% certification

System Features

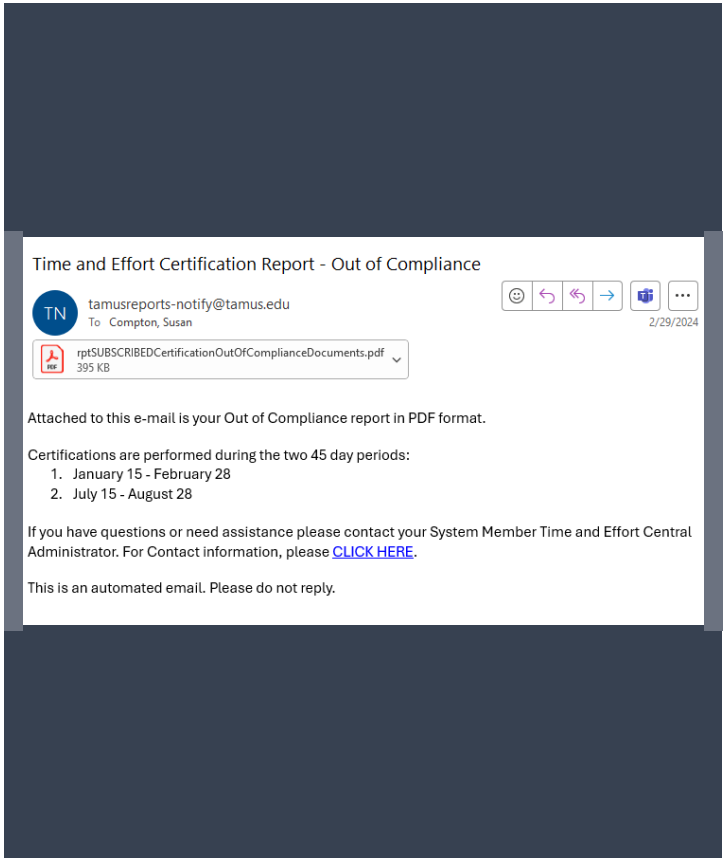
Day	Action	
1	Effort Certification Period **Opens** ➢ January 15 (Fall effort) ➢ July 15 (Spring effort)	
25	Time and Effort – Not Certified Report	❖ Department Administrator ❖ Central Administrator ❖ Department Head
35	Time and Effort – Not Certified Report	❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent
45	Effort Certification **Ends** Time and Effort – Not Certified Report	❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent
46+	Time and Effort – **Out of Compliance** Report	❖ Department Administrator ❖ Central Administrator ❖ Department Head ❖ Dean or Equivalent ❖ CRO or Equivalent

Automatic Notifications

Certification Period Reports

During the 45 day certification period, Department Administrators receive a Not Certified Report on days 25, 35 and 45

System Features


Time and Effort Certification Report - Out of Compliance

TN tamusreports-notify@tamus.edu
To Compton, Susan
2/29/2024

rptSUBSCRIBEDCertificationOutOfComplianceDocuments.pdf
395 KB

Attached to this e-mail is your Out of Compliance report in PDF format.

Certifications are performed during the two 45 day periods:
1. January 15 - February 28
2. July 15 - August 28

If you have questions or need assistance please contact your System Member Time and Effort Central Administrator. For Contact information, please CLICK HERE.

This is an automated email. Please do not reply.

Automatic Notifications

Out of Compliance Report

On day 46 after the 45 day certification period, the Out of Compliance Report is distributed monthly until 100% certification is achieved