

Eastern Michigan University
Time and Effort Policy

PURPOSE:

The purpose for the Time & Effort Guidelines is to define the roles and responsibilities of the various parties and offices in how to account for effort on directly or indirectly federally sponsored awards/agreements.

Under requirements established by the Office of Management and Budget within the Uniform Guidance (Title 2 U.S. Code of Federal Regulations (2 CFR), part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) to receive federal funding, institutions must maintain a system of internal controls which provides reasonable assurance that the percentage of effort that employees devote to sponsored projects or more than one functional activity (e.g., Instruction and Department Administration) are accurate, allowable, and properly allocated. Eastern Michigan University's effort certification process is a primary component of this system of internal controls and satisfies its commitment and reporting requirements to its sponsors.

DEFINITION:

Effort on an award is defined as time worked on the award as a percentage of your overall work effort for the University during a specified effort period. Effort Reports document the base compensation (based on HR/Payroll records) for a specified time period for an employee who is working on a directly or indirectly federally sponsored award/agreement or cost share related to sponsored activities. At Eastern Michigan University ("EMU" or the "University"), it is assumed that salary allocation represents how effort was spent. An Effort Report will always total 100%, and represents an individual's base salary for the specified period (therefore may contain sponsored and non-sponsored effort).

Note: Effort Reports only pertain to exempt employees who do not submit biweekly time reports. It is assumed that time reported and allocated on a bi-weekly basis by Non-Exempt employees (and approved by such individual's supervisor) reflects the accurate effort spent, thus serving as the certification of their effort.

CERTIFYING AN EFFORT REPORT:

Effort certification is the process to confirm the accuracy, within a reasonable approximation, of an employee's Effort Report. Effort reports are generated after each semester (Fall, Winter, and Summer) as necessary for each award granted to EMU by the Sponsored Research Accounting Office ("SRA Office"). Reports are made available to each employee. All Effort Reports are to be certified by the individual or a person with suitable means of verification (the Principal Investigator, Department Chair, or Dean) of the work performed within the given deadline. The official record of certified Effort Reports will be maintained in the SRA Office.

OVERSIGHT:

EMU is the primary award recipient with oversight accountability to the sponsor. As such, EMU may suspend the rights and privileges of the Principal Investigator (PI) or other staff when they do not adhere to this policy. For example, the University may suspend or withdraw submissions for the PI, inactivate

existing project/grants in the accounting system, and/or transfer the corresponding amount of PI IDC funds to the General Fund. Disregard of this policy may also lead to other disciplinary actions in accordance with other University policies.