

# **EASTERN MICHIGAN UNIVERSITY**

## **Time & Effort Guidelines**

**PURPOSE:**

The purpose for the Time & Effort Guidelines is to articulate the roles and responsibilities of the various parties and offices in how to account for effort on directly or indirectly federally sponsored awards/agreements. The federal government (Office of Management and Budget Circular A-21, Cost Principles for Educational Institutions) requires effort certification. To receive federal funding, institutions must maintain an accurate system certifying to the percentage of effort that employees devote to sponsored projects or more than one functional activity (e.g., Instruction and Department Administration). Following the procedures set forth in this document ensures that Eastern Michigan University 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. Time & Effort reports are generated to document the total compensation paid (for a specified time period) to an employee, who is working on a directly or indirectly federally sponsored award/agreement or cost share related to sponsored activities.

**TIME & EFFORT REPORT:**

Effort reports are generated periodically as appropriate to each award granted to Eastern Michigan University (EMU).

Time & effort certification reports are generated by the Sponsored Research Accounting (SRA) Office. Reports are sent directly to the employee, if the employee is not available then they are sent to the Principle Investigator (PI). 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. The official record of certified effort reports will be maintained in the SRA Office.

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) and the staff when they do not adhere to this policy.