POLICY STATEMENT

It is the policy of Northeastern Illinois University (NEIU) to comply with Federal requirements asserted by the Office of Management and Budget’s Circular A-21 “Cost Principles for Educational Institutions”, which requires the University to maintain a comprehensive Time and Effort (T&E) reporting process in order to certify that effort expended on a federally sponsored projects, including federally funded sub-awards received from other institutions, industry or State, is commensurate with the salary charged against the sponsored program. Federal regulations require that the University be audited annually and T&E reports be randomly reviewed to insure compliance for all grants. If T&E reports are not completed and returned in a timely manner, federal funding may be revoked and alternative funding sources may be required.

PURPOSE OF THE POLICY

The purpose of this policy is to establish procedures to be followed for the completion and submission of time and effort reports for NEIU.

WHO IS AFFECTED BY THIS POLICY

This policy applies to all University Employees whose salary is being charged directly or cost shared on federal flow-through sponsored programs.

DEFINITIONS

Time and Effort Reporting – A method of documenting the proportion of work time devoted to professional activities as a percentage of total professional activity.

REGULATIONS

The University utilizes an after-the-fact, Banner-based effort reporting to account for the effort of all faculty and staff (professorial, exempt and non-exempt staff, students) at NEIU that expend effort on federally sponsored grants. These individuals must complete and submit effort reports.

Time and effort expended on federally sponsored grants by non-exempt staff, paid bi-weekly, will be considered certified if the bi-week time report is approved, signed and submitted to the Human Resources.

T&E reports are generated by the Grants Accounting Office each semester for all exempt employees, paid semi-monthly, who received salary from a federally funded grant during that period. These reports are distributed to the Principal Investigators/Project Directors (PI/PD) directly. All T&E reports are to be certified by the individual or a person with suitable means of verification of the work performed and endorsed by the PI/PD. The official record of certified reports will be maintained in the Grants Accounting Office.

PROCEDURES

1. The T&E report details by employee’s name, reporting period, Banner FOAPs (Fund, Organization, Account, Program) and FOAP descriptions for which each employee has been paid, and percent
budgeted in the Banner for each FOAP. The report accounts for 100% of all effort for which the University compensates the individual. (See Appendix A)

2. To complete the report, the employee must identify and complete all professional activities (sponsored and non-sponsored, such as teaching, research, service, mentoring graduate students, service on committees, etc.) and actual percentage for each FOAP. The report must be signed by the employee and PI/PDs to certify that all activities are included and reported correctly and that the actual percentage of effort reflects a reasonable percentage of total effort that was spent on each activity. Effort distribution adjustments are required when there are changes in effort of 5% or more.

3. If the employee is not available to certify the report, a responsible official having firsthand knowledge of the employee’s activities and total effort will complete and certify the report. This would include departmental chairpersons, PI/PDs, or deans.

4. T&E reports are distributed 2 weeks after the conclusion of each semester for which reporting is required. These reports are due 2 weeks after distribution of the reporting document.

<table>
<thead>
<tr>
<th>Time and Effort Period</th>
<th>Distribution</th>
<th>Due</th>
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<tbody>
<tr>
<td>June - August</td>
<td>Mid-September</td>
<td>End of September</td>
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<tr>
<td>September - December</td>
<td>Mid-January</td>
<td>End of January</td>
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<tr>
<td>January - May</td>
<td>Mid-June</td>
<td>End of June</td>
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5. If the reports are not received within one week of the due date indicated in the distribution memo, the Grants Accounting Office sends a First Notice memo to the PI/PD to whom the original report was sent. This memo notifies the PI/PD that the reports are past due, explains the seriousness of not submitting the reports in a timely manner, and requires that the completed reports be submitted within two weeks.

6. If two additional weeks pass and the reports are still not received, the Grants Accounting Office sends a Final Notice memo to the PI/PD, with a copy to the Dean of the responsible college, that expenditure processing on active awards be suspended until Time and Effort Report is current.

GUIDELINES

OMB Circular A-21 “Cost Principles for Educational Institutions"
http://www.whitehouse.gov/omb/circulars_a021_2004

HISTORY

08/27/2013 – Revised; revised policy code number
Formerly Fiscal Agent Handbook: D2.1 – Time and Effort Reporting effective dated 07/01/1992

APPENDIX

Appendix A – Time and Effort Report Form

CONTACT INFORMATION

Please direct questions or concerns about this policy to:

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<thead>
<tr>
<th>Contact</th>
<th>Phone</th>
<th>E-Mail</th>
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<tr>
<td>Grant Administrator</td>
<td>(773) 442-5142</td>
<td><a href="mailto:L-Damico@neiu.edu">L-Damico@neiu.edu</a></td>
</tr>
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DISCLAIMER

The University reserves the right to modify or amend sections of this policy at any time at its sole discretion. This policy remains in effect until such time as the Responsible Officer calls for a review. Requests for exception to any portion of this policy, but not to the policy statement, must be presented in writing to the Responsible Officer.
## APPENDIX A – TIME AND EFFORT REPORT FORM

![Northeastern Illinois University Logo]

### Administrative and Faculty

**TIME AND EFFORT REPORT**

<table>
<thead>
<tr>
<th>Grant Sponsored Activities</th>
<th>Banner FOAP</th>
<th>FOAP Description</th>
<th>Percent Budgeted</th>
<th>Percent Actual</th>
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**Other Activities**

<table>
<thead>
<tr>
<th>Grant Sponsored Activities</th>
<th>Banner FOAP</th>
<th>FOAP Description</th>
<th>Percent Budgeted</th>
<th>Percent Actual</th>
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Total must equal 100% 100%

I certify that this report reasonably reflects the activities for which I have suitable means of verifying that the work was performed.

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**Employee/Responsible Official Signature** Date

**Project Director Signature** Date

**Project Director Signature** (for second grant, if listed above) Date

Note: If the employee is not able to certify a report, a responsible official having first hand knowledge of the employee’s total effort will certify the report. This would include the departmental chairperson, PI/PD or deans.