Texas Woman's University
University Regulation and Procedure

Regulation and Procedure Name:	**Time and Effort Reporting for Federally Funded Projects and Projects with Cost Share**
Regulation and Procedure Number:	**URP: 02.455**
Policy Owner:	**Academic Affairs**

POLICY STATEMENT

Texas Woman's University ("TWU" or "University") is committed to responsible stewardship of all research and grant funds received from external sponsors. Adherence to federal Office of Management and Budget ("OMB") guidelines and sponsor requirements for charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

APPLICABILITY

This policy is applicable to TWU Students, Faculty, and Staff engaged in sponsored project activities.

DEFINITIONS

1. "Cost Sharing" means that portion of the total project costs of a sponsored agreement that is not borne by the sponsor through the assigned grant account but rather borne by TWU through another account. This indicates the Principal Investigator or Project Director ("PI") or any of his/her staff spent time on the project while being paid from other sources than the TWU grant account. Cost sharing should only be contributed when required by the sponsor guidelines. For purposes of this policy, cost sharing will be the term used to represent contributed, matched or cost shared effort on the project.

2. "Effort" means the amount of time spent on a particular activity. It includes time spent working on a sponsored project in which salary is directly charged to the sponsor or contributed, matched, or cost-shared time charged to the department/University. Total effort typically includes time spent on sponsored projects (whether directly charged or contributed as cost sharing), teaching and instruction, service, or other duties.

3. “Sponsored Projects” means faculty and staff research and creative activities that are funded by external entities, including federal, state, private, or other non-profit sponsors. The work is completed using university resources and within university policies and procedures. For purposes of this policy, sponsored projects will be the term used to represent externally sponsored projects.

REGULATION AND PROCEDURE

I. Required Documentation

TWU employees who devote effort to federally sponsored projects and sponsored projects that require contribution (cost share/matching funds) of personnel time are required to document the distribution of their total effort at the University to provide reasonable assurance that the charges are accurate, allowable, and properly allocated.

II. Time and Effort Reporting System

A. The TWU time and effort reporting system will comply with OMB guidelines or any other applicable regulations which set forth the rules governing the eligibility and calculation of costs in support of sponsored research or projects.

B. The TWU time and effort reporting system utilizes Personnel Activity Reports (“PARs”) as official documentation of after-the-fact certification of the percentage of effort directly devoted to sponsored projects.

1. PARs will be incorporated into TWU official records, will reasonably reflect the activities for which employees are compensated, and will encompass both sponsored activities and all other activities on an integrated basis.

2. In order to confirm that distribution of activity represents a reasonable estimate of the work performed by the employee during specified periods, PARs will contain the signature of the PI. PARs will also contain either the signature of the employee or of a person having direct knowledge of the work, confirming that the record of activities allocable is appropriate. PIs are responsible for the accuracy and timely submission of PARs to the Office of Research and Sponsored Programs.

III. Office of Research and Sponsored Programs (“ORSP”)

ORSP is responsible for administering the time and effort reporting system and is authorized to update and modify procedures and documents as necessary to comply with federal, state, and university regulations. ORSP is also responsible for ensuring that TWU personnel are kept current on PAR procedures and requirements.

IV. Due Diligence

TWU recognizes that teaching, research, service, and administration are inextricably intermingled, making precise assessment of personnel costs challenging. TWU requires due diligence in the certification of time and effort on all sponsored projects specified in this policy.

REVIEW

This policy will remain in effect and published until it is reviewed, updated, or archived. This policy is to be reviewed once every six years. Interim review may be required as a result of updates to federal and state law or regulations, Board of Regents policies, or internal processes or procedures.

REFERENCES

None

FORMS AND TOOLS

None

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