TIME AND EFFORT CERTIFICATION

PURPOSE of PROCEDURES

Oklahoma State University policy #3-0321 requires certification of time and effort on a monthly basis. The responsibility for the implementation of this policy rests with the individual college or division. This document outlines the procedures for implementation within the Division of Agricultural Sciences and Natural Resources (College of Agricultural Sciences and Natural Resources, Oklahoma Agricultural Experiment Station and Oklahoma Cooperative Extension Service).

Only qualifying funds that have payroll expenditures are required to be certified. Qualifying funds include:

- All Federal funds, including NIFA capacity awards
- All funds designated as sources of matching funds for capacity awards
- All grants
- All cost-share funds associated with a grant

BACKGROUND

It will be critical that all personnel read the policy #3-0321 to understand the purpose of T&E Certification and how it relates to the Uniform Guidance (2 CFR 200.430). The Uniform Guidance requires that time distribution records must be maintained for all personnel whose salary is paid in whole or in part with federal funds or is used to meet a match or cost-share requirement for a grant. Allocations of salaries and wages among grant programs need to be supported by actual hours worked. Another requirement of the Uniform Guidance is that 100% of time worked by each personnel should be included in order to calculate what portion relates to federal awards. The effort certification should be a reasonable estimate of how time was expended; a precise assessment is not expected.

DEFINITIONS

Capacity Award – Federal funds provided by USDA NIFA to support research and extension activities at land-grant institutions. OSU’s awards include Hatch, McIntire Stennis, Smith-Lever awards.

Cost/share Fund – A non-ledger 5 fund that is associated with a grant Fund Code established for the purpose of documenting required cost share.


Principal Investigator (PI) – The primary faculty member associated with a Grant Code. For grants, this is the PI listed on the award documents from the sponsoring agency. For capacity awards, this is the PI of the project or the County Extension Director.

Co-Principal Investigator (Co-PI) – Additional faculty that have budgetary responsibility for a secondary fund code associated with a Grant Code.

Fund Code – The Banner fund code assigned to each project or sub-project within a grant or federal award.

There may be more than one fund code associated with each Grant Code. This is listed on the report as just “Fund“.
Grant Code – The Banner code assigned to each project or grant. For grants, the Grant Code will be a 9-digit code beginning with G. For federal capacity awards, the Grant Code will be the same as the Fund Code. This is listed on the report as just “Grant”.

Grant Title – The Banner title associated with the Grant Code.

Exception – Any of the following events that render the certification incomplete or incorrect.
- An unsigned report
- Any “Redistributions Needed: Y/N” left uncircled
- Any report that indicates a redistribution is needed but does not have an HR Redistribution attached
- Any fund code highlighted but not initialed

RESPONSIBILITIES AND PROCEDURES

The monthly T&E report will be available in Banner ePrint by approximately the 5th of each month for the preceding month. The report should be reviewed and certified by the lead PI and submitted to Sponsored Programs no later than the 25th of each month for the preceding month. Once a payroll expenditure has been certified as correct, a redistribution cannot be processed for that expense.

Certification is handled on a grant or capacity award basis, not a fund code basis. Therefore, the responsibility for the certification lies with the PI of the primary grant code to which the payroll is charged, not with the Co-PI of an associated secondary fund code. We recognize that the PI may have delegated supervision of personnel budgets to Co-PIs. By highlighting the secondary fund codes that appear on a PI’s report, the PI can delegate certification of a particular listing to the Co-PI.

Campus Departmental Responsibilities and Procedures:
- Download monthly T&E Report (PZREFRM)
- Extract pages for the department based on org code
- Distribute to PIs for signatures
- Collect signed reports
- Review reports for exceptions (as defined above)
- If a redistribution is needed, prepare an HR Redistribution form, process for departmental signature, and attach to the T&E report.
- If an entry is highlighted, indicating a Co-PI certification is needed, Sponsored Programs will follow up.
- Submit reports with original signatures and any necessary HR Redistributions to Sponsored Programs by the 25th of each month.

Principal Investigator Responsibilities:
Note: Personnel often work on multiple grants, so you may see personnel listings that do not belong to your grant. In addition, some grants have multiple fund codes, so you may see personnel listings that belong to your grant, but to a fund code assigned to a Co-PI.

Review Report:
For each personnel listed:
- Review the grant code and title
  - If you are not the PI of the grant/title, you do not need to certify. Mark “X” next to the Fund Code. No further action necessary for this entry.
  - If you are the PI of the grant/title ...
    - Review the Fund Code
    - If the fund code belongs to a Co-PI of the grant
      - Highlight the personnel name and the fund code to delegate certification to the Co-PI.
Do not circle Y or N (the Co-PI will do so; Sponsored Programs will coordinate).

- If you are the PI of the fund code, review the payroll distribution
  - If the listing is correct, and a redistribution is NOT needed, circle “N”.
  - If the listing is incorrect and a redistribution is needed
    - Circle “Y”.
    - Write the fund code the expense should be moved to in the “Comments:” section.
    - Discuss details of the redistribution with the appropriate departmental or fiscal affairs staff.

- In the certification section at the bottom, circle “Y” indicating you have reviewed the entire report, sign, and return to your departmental grants administrator.

Co-PI Responsibilities:
Co-PIs only have to review listings that have been delegated to them by the PI. Sponsored Programs will forward the listings with delegations to the Co-PI.

Review Report:
For each personnel in the highlighted listing:
- If the listing is correct, and a redistribution is NOT needed, circle “N”.
- If the listing is incorrect and a redistribution is needed
  - Circle “Y”.
  - Write the fund code the expense should be moved to in the “Comments:” section.
  - Discuss details of the redistribution with the appropriate departmental staff.
- Initial next to the fund code, indicating you have reviewed the highlighted listing.
- Return to your departmental grants administrator.

Sponsored Programs Responsibilities and Procedures:
- Prepare a monthly list of grant, capacity award, and cost-share funds requiring certification for internal use as a checklist.
- Receive originals of all T&E reports.
- Compare with checklist.
- Follow up on any exceptions.
- File originals and checklists in master T&E file.

RELATED OSU POLICY
OSU P&P 3-0321 -- MONTHLY TIME & EFFORT CONFIRMATION In Compliance with Federal Requirements