

**Research Finance  
Time and Effort System Procedures**

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# UNIVERSITY OF CONNECTICUT HEALTH CENTER RESEARCH FINANCE

## TIME & EFFORT SYSTEM PROCEDURES

(Revised March 6, 2006)

### Introduction

The Time & Effort Reporting System ("T&E") is a web-based reporting system designed to capture the percentage of effort expended by an individual to a sponsored program [during the quarter-year just ended.]

The Time & Effort System is an after-the-fact reporting system and is designed to capture the time & effort expended [as compared to the budgeted estimate].

### Who Must Participate

All faculty and staff whose time is charged in whole or in part to a sponsored program must participate in the T&E system. Additionally, faculty or staff with mandatory or committed cost share time (such as over-the-salary cap or OJE funding) must participate. All those who are directly charged to a sponsored program will be automatically enrolled.

Within the T&E System, there are four types of participants:

**Filer** – The filer is any employee whose time is charged to a sponsored program or has budgeted cost share. The filer may be either faculty or staff.

**Administrator** – The administrator is responsible for confirming and modifying data in the T&E form. Also, the administrator should assign the cost share account where applicable. The administrator may also be a filer or reviewer, faculty or staff.

**Reviewer** – The reviewer is responsible for reviewing the time distributions submitted by either the filer or the administrator. The reviewer may modify those entries. Once the reviewer is satisfied that the time distribution represents the time and effort actually committed to the sponsored program, he/she then certifies and signs the report. The reviewer may also be a filer or administrator.

**Accountant** - Once certified by the reviewer, the T&E report may be either automatically reconciled by the T&E program or manually reconciled by the accountant in the Research Finance Office. In either case, the payroll and cost share records are verified in order to substantiate distribution of effort. If the actual effort on a sponsored program differs from the payroll system and/or the anticipated cost sharing, the T&E filing will be returned to the department so that the T&E report or payroll change could be made.

### **Accessing the System**

When an administrator, filer or reviewer wishes to access the system, the following steps need to be followed:

- Log on to your computer. The System may be accessed either through the Health Center's System or through an off-site location. The system is only accessible via Internet Explorer. The log-on is: <http://tef.uchc.edu>.
- The screen appearance will prompt you to enter your User ID and Password. To secure a password, telephone the Help Desk at Ext. 4400.
- Your password is linked to your employee number. Any submissions into the time & effort system carry the electronic signature of the person whose password is being used. Please consult UCHC Policy located at

<http://itweb.uchc.edu/MainIT/InfoSecPol.htm#Employee>, to access

the policy concerning the use of Logo on IDs and passwords.

If you are assigned more than one role in the T&E system, you must log in at the appropriate security level matching your role (filer, administrator, reviewer, or accountant).

### **Recording Time & Effort**

T & E forms for all faculty and staff enrolled in the system will be made available on-line, approximately two weeks following the end of the calendar quarter for which reports are due. The reports are pre-populated reflecting current HRS data. The “gray” area reflects HRS data. The “white” boxes contain the data the reviewer (Principal Investigator) certifies as correct.

### **Definitions of Report Status**

Prior to submitting the quarterly report, the T&E file is considered to be in “WO” status. Once completed by the administrator or filer, the report moves to “SP” status which means it is pending action by the reviewer. After being signed by the reviewer, the report will either move to SA or AA status. SA status refers to signature authorized by reviewer but not reconciled with data currently stored in T&E system. AA status indicates that the report has been signed by the reviewer and reconciles with payroll data currently contained in T&E system.

The administrator and reviewer will be notified by e-mail weekly if there are T&E reports pending his/her action.

### **To Record T & E**

The administrator or filer logs on to the T&E web site <http://tef.uchc.edu>, enters their User ID and Password, and confirms or modifies the percentage of time expended for each of the sponsored

research projects that the filer was involved with during the prior quarter. Once completed, the filer or administrator submits the report [electronically to the reviewer].

### **To Report Cost Share**

#### **Recording cost share on reports dated prior to 7/1/2002**

For reports dated prior to 7/1/02, cost share (CS) should be reported in the sponsored program section of the T&E quarterly report directly associated with the grant account number as part of the total effort expended on that account. An administrator or reviewer can add a sponsored program account to the report for the purposes of reporting cost share. In the general categories section of the report, the effort reported on the "Other" line would be reduced accordingly to account for the cost share reported in the sponsored program section.

#### **Recording cost share on reports dated from 7/1/2002 through 6/30/2005**

For reports dated from 7/1/02 through 6/30/05, cost share allocations are "broken out" of the total effort allocated to a grant account in the sponsored program section on the T&E quarterly report. The CS data is input into a T&E holding table by a grants office employee. It is then fed into the T&E report via the quarter roll and biweekly update routines. The CS data is displayed immediately below the associated grant account.

The administrator must "assign" a cost share account(s) prior to submitting the report. To assign a cost share account, click on the "Assign Cost Share (+ %)" button. A pop-up window opens displaying the cost share provider accounts for the employee. The accounts displayed were uploaded from the HRS system. Ledger 8 accounts are not displayed as they are not "cost share provider" accounts. Choose an account(s) by clicking the highlighted account number. The available effort from that account is dispersed into the cost share fields both in the pop up window and on the quarterly report. More than one cost share provider account can be

chosen only if a single account does not have sufficient effort to cover the cost share requirement. To complete the assignment, click “back” and the administrator is returned to the quarterly report.

### **Recording cost share on reports dated after 6/30/2005**

For reports dated after 6/30/05, companion cost share accounts display cost share in the general categories section of the T&E report in the “Other” pop-up window. The administrator should verify that the appropriate cost share effort is displayed in the “Other” pop-up window and the reviewer should also verify the correctness of the data prior to signing the report.

The companion cost share accounts are fed into the T&E quarterly report from HRS data. Effective 7/1/05, companion cost share accounts should be used on the AA and LDCA documents to identify cost share effort. A separate and unique companion cost share account is created for each sponsored program account. They are numbered to identify a one-to-one relationship with the sponsored program FRS account. All cost share companion accounts begin with 2-8 and end with the same last 4 digits of the matching sponsored program FRS account number. (i.e. sponsored program 5-22931 has a cost share companion account 2-82931) The companion account is identified on the account set up/supplement memorandum indicating that it, too, has been created in FRS. Companion cost share accounts should be used retroactively beginning 7/1/05.

### **Companion Accounts**

The Research Finance office is creating companion accounts for every new grant account which either stipulates committed cost share in the award documentation or whose key personnel are above the salary cap . (This cost share data is logged in our Committed Effort & Cost Share report found in T&E online). This is part of the account creation process. Because a cost share

allocation can also occur if a key personnel rises above the salary cap after the grant application was submitted or changes his/her level of salary support on the grant, the administrator should request that a companion account be created. The request should be directed to the Research Finance office staff.

### **To Report K-award Cost Share**

“K” grants may allow effort dedicated to another sponsored program (cost share effort) to qualify as effort toward the K-award project and, thus, justify the salary charge against the K-award.

Where this situation exists and the employee has no direct charges against the cost share provider account, the administrator should add the sponsored program account to the quarterly T&E report and enter the appropriate effort.

### **To Re-submit a Report**

- The resubmit option is available for the administrator who chooses to modify information that has already been submitted (SP) or certified (SA), but not yet approved by the accountant.
- To resubmit a report the administrator selects the resubmit button, enters a reason for the resubmit, and then fills in the modified information. Once the modified report is submitted, it is sent to the PI for certification.
- After a report has been approved (report status is AA) and you wish to re-submit it, contact the time and effort specialist to reset the report to SA status. Under SA status, the administrator can resubmit the report. An approved report will only be reset when the following conditions have been met:
  - o The change cannot affect an account for which a final financial report or invoice has already been submitted to the grantor; and

- The Dean's signature must be affixed to an LDCA form, which includes the period of award for each account affected.

### **To Review and Certify a Report**

The reviewer would log on to the T&E web site as noted above and select the option "open quarters". The reviewer would then review the work submitted by the administrator or filer and, if in agreement, certify his/her accounts by clicking on the sign button. The reviewer is certifying the data recorded in the "white" boxes. This will affix the reviewer's electronic signature and forward the report to the Research Finance office. If the reviewer is not in agreement with the filing being reviewed, he/she may modify the report and then sign it.

### **"Flagged Ledger 6 Accounts"**

In order for the system to flag accounts prospectively and have those same reports affected updated by the bi-weekly routine, it is now necessary to modify historical reports. **(Gift, Internally-funded (HCRAC, Residual), Endowed Chair, and CME accounts)**

Some ledger 5 & 6 accounts do not require detailed effort submission. Currently, these are ledger 6 accounts that fall within the following categories: Gift, Internally-funded (HCRAC, Residual), Endowed Chair, and CME accounts.

If payroll is charged to these accounts, they should be flagged by the T&E specialist in order that it is not displayed on the quarterly T&E report as a sponsored program. If the account is not flagged prior to a T&E quarterly report being created, it may appear as a sponsored program on the T&E report and require processing by T&E users.

### **User Procedure for Flagged accounts**



- The administrator should notify the T&E specialist if an account should be “flagged”.
- Historical reports requiring re-categorization of an account from the sponsored program section to the general categories section will be returned to the administrator for re-processing after the account has been “flagged” by the T&E specialist.
- The administrator should enter zero effort in the white area of the “flagged” account listed in the sponsored program section. The administrator would also need to offset the adjusted effort by increasing the “general categories, “Other” line of effort. The next bi-weekly routine will remove the line from displaying on the report and remove the entire quarterly report, if that was the only line in the sponsored program section.
- The administrator can time the correction of such a report to occur just prior to a bi-weekly routine date so as to avoid the PI receiving the Monday e-mail alert requesting the PI to process the report.

### **Grants & Contracts Unit**

The purpose of Time & Effort is to comply with OMB Circular A-21 and in doing so provide the information necessary to complete the Financial Status Report (FSR) required for the administration of Federal sponsored programs. This information is also essential in administering non-Federal sponsored programs. The Research Finance accountant will review filed time & effort reports, on a timely basis, to ensure that the T&E charges to a sponsored program reconcile to the budgeted time and that the dates of service are in agreement with documentation from the sponsor. The accountant will also verify account numbers and other pertinent information to assure compliance. If all the information reconciles accurately, the accountant will approve the filing and advance that report to “AA” status. If any of the

information is not in agreement with HR data, sponsored programs, budgets, etc., the accountant will affix an “AR” and return the report to the administrator and reviewer for his/her action. The accountant will indicate the reason for the report being returned in the space provided. It is the responsibility of the administrator to initiate the proper adjustments and return it to Research Finance within ten (10) business days.

### **Communication through T&E System**

The T&E system provides two mechanisms for communicating with the Research Finance Office. When modifying or resubmitting a quarterly report, the user is required to enter a reason for changing the report. These “reasons” and comments are stored to provide a history of activity for each report. The history of comments can be accessed by “clicking the report status code on the “Quarters Search Screen.” Stored comments are indicated by a highlighted report status code.

### **T&E Cycle**

In our after-the-fact reporting system, T&E is recorded and submitted for the prior calendar quarter most recently ended. That quarter is referred to as the “current quarter” for the purpose of this procedure.

Research Finance will run and release the data related to the current quarter on the fifteenth of the month (or nearest workday if the fifteenth occurs on a weekend or holiday) following the end of the calendar quarter. After release of the current quarter, the filers, administrators, and reviewers will have 90 days to complete their T&E Reports. At this point, un-filed reports will be considered **over due** and the Office of Research Compliance will proceed with their T&E compliance plan.

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