

UNIVERSITY OF ALASKA FAIRBANKS
INSTITUTE OF NORTHERN ENGINEERING

TIME AND EFFORT REPORTING POLICIES & PROCEDURES

The Time and Effort Report represents the primary basis for reimbursement to the University of Alaska Fairbanks by the federal government of salaries applied directly to sponsored research, sponsored instruction, and other sponsored activities, as well as the basis for certain costs that are reimbursed as indirect cost. The time and effort report also provides the means of reflecting activity devoted to sponsored projects while the individual is being paid from institutional (non-sponsored project) funds (i.e., cost sharing).

Federal regulations specify that Time and Effort Reports reflect the nature of activity on which effort is expended by each employee covered by the system. The Time and Effort Report is designed for employees making a single entry or for employees who devote effort to various instructional functions (i.e., teaching and work on sponsored projects).

Each report will reflect after-the-fact certification of 100 percent of the activity for which the employee is being compensated and which is required in fulfillment of the employee's obligations to the university. The report will reflect reasonable estimates of the percentages of effort devoted to instructional activities contract and grant activities, and cost sharing.

EFFORT SHOULD BE REPORTED ACCORDING TO THE FOLLOWING DEFINITIONS:

- Instructional activities include time expended in the support of instruction. For the reporting of time and effort, instruction means teaching and training activities other than research training.
- Sponsored project activities include those activities for which time and effort is directly charged to a sponsored project account(s) and which are budgeted and accounted for separately. Included in this category are sponsored projects funded by external sponsors, as well as the university. These activities include sponsored research, research training, public service, and educational service.
- Cost sharing includes time and effort contributed (devoted, but not directly charged) to sponsored projects that are funded by external agencies, while the individual is being paid from institutional funds.

Each employee paid from a sponsored project account or devoting effort to a sponsored project must know the account number(s) from which paid and/or to which effort is devoted, since projects are represented only by the budget number on the effort reports.

The time and effort of an employee will be reported as the activity for which the account is budgeted, unless the time and effort report (activities **in terms of workload/duties**) provides a different distribution.

- A faculty member paid on a state instructional account during the academic year is budgeted as instruction. Therefore, if the faculty member devotes effort to a sponsored project, the percentage of effort must be indicated under the “Reportable Percent of Effort” field on the Time and Effort Report
- All other employees who are paid from a non-state account and who devote effort to a sponsored project account must indicate that distribution in efforts in terms of dollars under the “Reportable Percent of Effort” field on the time and effort report as cost sharing.

The percentage of effort reported must always total 100 percent, regardless of the employee’s total percentage FTE.

ALLOWABLE CHANGES OR CORRECTIONS TO TIME & EFFORT REPORTS

It is important to report time and effort carefully to avoid the necessity of making retroactive corrections. Retroactive changes in distribution may be allowable in the following exceptional situations:

- When necessary to correct clerical and data entry errors;
- When subsequent information is received indicating an incorrect original entry;
- When charges applicable to a continuing project have been charged to the old account number because the new account number was not established when the expense was incurred;
- When related work is supported by more than one funding source, cost may be transferred from the originally charged account to another account, provided the cost is a proper and allowable charge to the receiving account and the inter-relationship between the accounts is fully explained in the request. If an over expenditure is being transferred to another project, especially strong supporting evidence is required for approval.