

Topic: <b>Sponsored Awards Admin &amp; Mgmt</b>	Department: <b>Grants</b>	Policy No: <b>5.130.02</b>	Effective Date: <b>12/26/14</b>	Page No: <b>1 of 3</b>
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**Purpose:** As a recipient of federal funding the Boyce Thompson Institute for Plant Research (BTI) is required to comply with the OMB 2 CFR Part 200 as well as other federal requirements for certifying effort expended on sponsored awards. BTI requires all individuals who receive federal sponsored funding to comply with BTI policies and sponsoring agency regulations regarding the proposing, charging, and reporting of effort on those awards.

**Policy:**

- OMB 2 CFR Subpart E §200.430 contains the federal regulatory requirements for internal controls over certifying time expended on sponsored projects. BTI's practice is to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost shared to sponsored awards, are reasonable and consistent with the work performed. The individual's effort is first assigned to specific awards in the payroll system based on anticipated activities. Actual effort expended on each project is certified by a responsible person with suitable means of verification that the work was performed, generally the principal investigator (PI), at the end of specified reporting periods. The effort certification should be a reasonable estimate of how time was expended.
- It is the policy of BTI that under the Time and Effort Reporting System EARS, the distribution of salaries and wages will be supported by personnel effort reports as follows:
  - Time and Effort Reports (TERs) will reflect the distribution of effort expended by activity for each employee required to submit a TER.
    - Such reports must reflect an after-the-fact confirmation of the effort expended by the employee as reported by the employee via BTI's Time and Attendance Collection System Paylocity.
  - Each report will account for 100 percent of the effort for which the employee receives regular compensation and which is required in fulfillment of the employee's obligation to BTI.
    - The report shall reasonably reflect the percentage of effort applicable to each clinical research sponsored program, each basic research program and any departmental administration activities.
    - If the person is no longer employed at BTI, the PI or the person most familiar with the employee's work should complete the Personal Action Form (PAF) and sign the form.
- Allocations of effort among different activities must be made on a reasonable, equitable, and consistent basis, recognizing that research, clinical and administrative activity are often inextricably intertwined and estimates will be necessary in some cases.
  - BTI's Time and Effort Reporting System must rely on reasonable estimates and allocations of effort among closely related activities.

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4. BTI employees who meet the following criteria are covered by the Time and Effort Reporting System:
  - PIs and staff with any portion of their salary charged directly to a sponsored program.
  - All BTI employees who meet the above criteria will be reflected on a monthly either a monthly effort report
5. It is the responsibility of the employee (or certifying responsible official, if other than the employee) to identify and properly report effort expended.
6. Internal reviews will be performed to assure that the Time and Effort Reporting System complies with the personnel effort reporting requirements as specified in Uniform Guidance Section §200.430.
  - The Human Resources department will monitor the system to ensure that all personnel effort reports are returned and properly reflected in BTI's accounting system.
7. Where some or all effort a reporting employee expends on a specific sponsored research project is not funded by the project sponsor, that effort must be reported as unfunded activity (cost sharing) on the Time and Effort Report.
  - The sponsored project for which the effort is being cost shared must be indicated on the Time and Effort Report.
  - Accounting of the funds to an outside entity is not required for BTI basic research
    - BTI basic research is any research or other scholarly activity that is distinct from any sponsored research project.
8. Effort that a reporting employee expends on general administration activities must also be reported and includes, but is not limited, to the following:
  - Supervisory or managerial activities.
  - Administering personnel policies (appointments, evaluations, promotions, and review of Time and Effort Reports).
  - Preparation and review of budget documents.
  - Preparation and/or approval of purchase requisitions, travel authorizations, consultant forms, and miscellaneous payment requests.
  - Preparation and review of payroll documents.
  - Space management and assignment.
  - Property inventory and control.
  - Effort directly related to administration of sponsored awards within the department.

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9. The following information is provided for assistance in completing Time and Effort Reports:
- One Time and Effort Report will be generated by the Payroll department for each position in which the employee works during each reporting period.
  - Time and Effort Reports will be completed as follows:
  - The principal investigator / project director or departmental manager receives a Time and Effort Report for their project via the EARS approval portal.
  - The employee or responsible official verifies that the employees listed on the Time and Effort Report worked in the department and position reflected at the top of the form during the time period specified.
  - The employee or responsible official verifies the percent of effort performed in each activity category in the "actual effort" column. The total effort reported in this column must sum to 100%.
  - When actual effort for a sponsored or cost shared account is reported, verify that the account listed in the "account number" column is correct. If this column is blank or contains an incorrect account number, then amend this column to reflect the correct account number.
  - The employee or responsible official having first-hand knowledge of all effort that was expended in the position specified must review, electronically sign, and date the form in the EARS system.

### Activity Descriptions:

- Basic Research means all research activities that are supported by BTI funds and are not related to a sponsored project.
- Sponsored Research means all research activities established by grant, contract or cooperative agreement and that are budgeted and accounted for separately by sponsored account.
  - A separate line should be completed for each sponsored project and associated effort.
- Cost Shared Research means specific research activities in support of a sponsored research project that is funded by BTI funds.
  - This category would include both mandatory and voluntary cost sharing on sponsored research projects.
  - Sponsored project account number must be specified.
- General Administration means all activities provided for administrative and supporting services (as described above) that benefit common or joint departmental activities.
  - It includes the administrative effort of department heads, principal investigators / project directors, and staff whose activities provide administrative support for activity categories noted above.