

Standard Administrative Procedure (SAP)



15.01.04.J0.01 Time and Effort Certification

Approved: October 27, 2025

Next Scheduled Review: October 27, 2030

Procedure Summary

As a recipient of federally sponsored funds, and in compliance with Texas A&M University System (System) [*Regulation 15.01.01, Sponsored Agreements - Research and Other*](#), Texas A&M University-Victoria (A&M-Victoria) establishes this SAP to provide guidelines for maintaining and certifying the percentage of time that employees devote to sponsored projects

Procedure

1. GENERAL

The Office of Management and Budget (OMB) Uniform Guidance contains the federal regulatory requirements for internal controls related to certifying time expended on sponsored projects. A&M-Victoria follows the System practice to utilize an after-the-fact effort reporting system to certify that salaries charged, or cost-shared to sponsored projects, are reasonable and reflect the level of work performed.

2. PROCEDURE

- 2.1. An effort report is generated for any employee whose salary, or any portion of his/her salary, is charged to a federal, federal flow-through, or other sponsored project that requires time and effort reporting. The web-based *Time and Effort* system, accessible via the Single Sign On module, will be used for certification of exempt employees, including graduate students.
- 2.2. The Principal Investigator/Project Director (PI/PD), key personnel, or other designated individuals who supervise employees working on a sponsored project will certify the effort. Most commonly, it is the PI/PD who has first-hand knowledge of the stated effort and can attest that the effort amounts reflected on the report are reasonable estimates of the actual work performed during the stated period. In some cases, it may be other key personnel or a designated individual who has first-hand knowledge of the effort provided. Employees may be required to assist in the certification process by confirming that the allocation of 100% of time worked for the period is accurate.

- 2.3. For graduate students paid a monthly salary, the PI/PD or other designated individual is not allowed to track the hours worked by graduate students; therefore, it is recommended that a work schedule be implemented for these individuals.
- 2.4. Certification of effort will be based on after-the-fact confirmation as defined in CFR, Title 2, §200.
- 2.5. Voluntary uncommitted cost sharing is excluded from tracking or reporting requirements.
- 2.6. A variance of up to $\pm 10\%$ is allowable between the actual percentage of time worked and the time reported. For example, on a project for which the reported percent effort spent during a reporting period is 20%, the actual percent effort is expected to be within 10% to 30%.
- 2.7. Effort reports for exempt employees are generated semi-annually. The reporting periods for certification will be January 1 - June 30 and July 1 - December 31. Certification must be completed 45 days after activity reports are available for certification.

Failure to verify time and effort within the certification period or improper allocation of an employee's time to a sponsored agreement can lead to a breach of the sponsored agreement, loss of future awards, financial audit disallowances, and adverse publicity. Criminal charges may be brought against an individual who certifies a falsified report (Federal False Claims Act).

- 2.8. Certification of non-exempt employees (e.g., students and selected technical staff positions) is performed on a bi-weekly basis during the timesheet approval process through the Workday system. Certification is provided by the PI/PD, key personnel, or other designated individuals who have first-hand knowledge of the effort for these individuals.
- 2.9. Both the Time and Effort and Workday systems are accessed through the Single Sign On module at <https://sso.tamus.edu/logon.aspx>.

3. RESPONSIBILITIES

- 3.1. It is the responsibility of the PI/PD and other employees involved in the administration or performance of sponsored projects to ensure that actual time and effort spent on sponsored projects is consistent with salaries charged to sponsored project accounts or cost-sharing accounts.
- 3.2. The time and effort assurances described in Section 3.1 above are not intended to limit the discretion and authority of the PI/PD to make changes to the time and effort commitments of sponsored project personnel consistent with the changing needs of a sponsored project and the policies and requirements of the sponsoring agency.
- 3.3. The PI/PD, key personnel, other designated individuals, and the appropriate payroll administrator(s) are responsible for making a good faith effort to charge sponsored projects based on the actual work performed as a percentage of total time.
- 3.4. If actual work performed varies significantly from the proposal budget, sponsor approval may be required. Subsequent changes in levels of effort may also require advance notification to and approval by sponsors. In these cases, the PI/PD, key personnel, and other designated individuals

involved in the time and effort process should contact the Office of Grants and Contracts to discuss alternatives.

- 3.5. An individual's salary charged to a sponsored project cannot exceed the Institutional Base Salary (IBS).

4. TRAINING

- 4.1. While training is not mandatory, completion of the "Time and Effort" training module available in TrainTraq (course #2111113) is recommended for the PI/PD or other employees who have a role in the time and effort process.
- 4.2. A "Time and Effort Help" site is also available to the PI/PD and other employees at <http://it.tamug.edu/timeandeffort>.

Related Statutes, Policies, or Requirements

[OMB Uniform Guidance, CFR, Title 2, §200.430, Compensation – Personal Services
System Regulation 15.01.01, Sponsored Agreements - Research and Other](#)

Contact Office

Office of Research and Sponsored Programs
(361) 570-4374