Time and Effort Certification Reports
Operating Procedure

Purpose

Time & Effort reporting is the process which documents and certifies, with reasonable assurance, the recording of personal compensation charged to federal awards with the intent to comply with federal mandates (per 2 CFR 200.430) requiring adequate internal controls over compensation charged to sponsored awards. As a recipient of federal funds, Mississippi State University is subject to financial accounting and reporting obligations designed to ensure that the charges to its federally sponsored projects are accurate, allowable and reasonable, and properly allocable to those projects.

Type of Funds on Report

Employees that are required to certify their effort will be charged to the following funds in their payroll redistribution:

- All sponsored restricted funds (funds that start with 3) and cost share funds (funds that start with 8)
- MAFES funds that start with 16 and has a federal criss (activity) code
- FWRC funds that start with 17 and has a federal criss (activity) code
- MSU-Extension funds that start with 18 and use program codes starting with 032, 033, 034, 037 and 038.

Frequency

Time and Effort Certification Reports must be generated three times a year for 9month employees and twice a year for 12-month employees.

9-Month Employees
- Fall semester (August 16th through December 31th)
- Spring semester (January 1st through May 15th)
- Summer semester (May 16th through August 15th)

12-Month Employees
- July 1st through December 31st
- January 1st through June 30th

Time and Effort Procedures

- Sponsored Programs Accounting will send an email advising departments when to run the report.
- The Departmental Time and Effort Coordinator will run reports for their organization codes and distribute the reports to each employee.
- The employee, Principal Investigator or responsible official with **first-hand knowledge** of the work performed, will review the report; make any needed corrections, sign and return their report to the Departmental Time and Effort Coordinator.
- The Departmental Time and Effort Coordinator will gather all reports for their organization codes and send a scanned pdf version to Sponsored Program Accounting, spaccounting@controller.msstate.edu.
- The Time and Effort report is due 90-days after the close of the reporting period.
  - Effort not certified and submitted within 90-days may result in reversal of the charges on the award, jeopardize submission of future proposals, cause a current proposal to be withdrawn, and/or jeopardize the acceptance of future awards.

o Submission of late Time and Effort Reports and/or Job Labor Redistribution Forms after the Time and Effort Report is certified could raise serious questions about their propriety as well as the overall reliability of the accounting system and internal controls. A list of departments who submit late reports or JLRFs after effort is certified will be provided to the appropriate Vice President's Office and Internal Audit. The Vice President's Office will implement appropriate consequences to ensure the department complies in the future.

How to Run the Reports

- Go to the Process Submission Controls form (GJAPCTL)
- Enter PWRA21R as the Process
- Enter your printer information
- Provide appropriate parameters
    1. *Calendar Year* – Enter the calendar year (YYYY)
    2. *Report Choice*
        1   12mthFall (July 1st through December 31st)
        2   12mthSpring (January 1st through June 30th)
        3   9mthFall (August 16th through December 31th)
        4   9mthSpring (January 1st through May 15th)
        5   9mthSummer (May 16th through August 15th)

    3. *Individual Fund Certification* – Enter the fund code for an individual fund certification. Only enter this value if you need to review the activity on a specific fund.
    4. *Individual Org Certification* – Enter the organization code for departmental certification. This will print reports for all employees in your department.
    5. *Individual ID Certification* – Enter the MSU ID number for individual certification. Only enter this value if you need a time and effort report for a single employee.
    6. *File Choice*
        1   Separate pdf files - Generates a zip file to easily distribute for review/approval
        2   Joined pdf files - Generates one pdf file for review/approval
        3   Both files – Generates both file options
    7. *Summary Choice*
        1   Summary report for audit purposes – **Generates the official document that that is required to be signed and submitted to Sponsored Programs Accounting**.
            The information on the report summarizes all effort by position number for each
            individual employee for the reporting period.
        2   Detailed report for department review – Generates a report that provides details for
            each employee by position number for each pay period.
        3   Both files – Generates both file options

- Once the parameters are entered, save the report.
- IMPORTANT – only enter one parameter for fund, org or ID. Do not enter more than one.

Frequently Asked Questions

1. What if the effort displayed is not correct?
   Answer: A payroll redistribution (JLRF) should be submitted promptly to the appropriate office. Once the employee's effort is correct, the department should re-generate the updated Time and Effort Report for certification and include with the department's report within the 90-day period.

2. What if the effort displayed is still not corrected by the 90-day deadline?
   Answer: Go ahead and submit the report with the submitted JLRF noting the changes. As soon as the effort is correct on the report, submit to SPA.

3. If I do not have access to run a Time and Effort report, who do I contact?
   Answer: Submit an Administrative Banner Access Request eForm through the proper approvals requesting access to the Time and Effort report (Banner form PWRA21R).

4. If an employee is on my departmental report, but is no longer an employee of the university, what should I do?
   Answer: The Principal Investigator or responsible official with **first-hand knowledge** of the work performed for the fund(s) should verify the effort and sign.

5. If a time and effort report is not created for an individual employee, but I know they worked on restricted funds during the reporting period, what should I do?
   Answer: This is most likely due to the fact that the paperwork (i.e. a JLRF) to distribute the employee's salary to the restricted fund was not submitted or has not yet been processed. If this is the case, follow up with SPA and/or the Budget Department to report this issue. Once corrected, re-generate the updated Time and Effort Report for certification and include with the department's report within the 90-day period.