



UNIVERSITY of  
**LOUISIANA**  
L A F A Y E T T E

## ***TIME AND EFFORT REPORTING POLICY***

**Policy #** RE.007.1

**Responsible Executive:** Vice President for  
Research and  
Innovation  
**Responsible Office:** Research and  
Innovation  
**Originally Issued:** 5/13/2026  
**Latest Revision:** 5/13/2026

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### **I. Policy Statement**

The University of Louisiana at Lafayette (“University”) is committed to ensuring that all salary and wage charges to Sponsored Programs are accurate, allowable, properly allocated, and fully compliant with Uniform Guidance (2 CFR § 200.430) and sponsor-specific requirements.

All Employees whose compensation is paid in whole or in part from sponsored funds—or used as Committed Cost Share—must document the proportion of time devoted to those activities through the University’s Time and Effort Reporting System administered in Banner, which provides reasonable assurance of accuracy through internal controls and after-the-fact certification.

### **II. Purpose of Policy**

This Policy establishes institutional standards and procedures for recording, certifying, and reconciling Effort on Sponsored Programs to:

- Demonstrate compliance with federal, state, and Sponsor requirements;
- Ensure consistency and accuracy of payroll charges and Committed Cost Sharing;
- Protect the integrity of the University’s financial reporting and internal controls; and
- Provide auditable documentation for salaries charged to Sponsored Programs.

### **III. Applicability**

This Policy applies to all Employees who:

1. Are paid in whole or in part from externally Sponsored Programs; or
2. Contribute Effort that is committed to a Sponsor as cost share or match, regardless of funding source.

This Policy applies to all federal, state, local, and private Sponsored Programs administered through the University.

#### IV. Definitions

1. **Committed Cost Sharing**: is the portion of Effort or other costs pledged in a proposal and accepted by the Sponsor but not charged to the Sponsor.
2. **Cost Objective**: is a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, and capital projects, as defined by 2 CFR § 200.1.
3. **Effort**: is the proportion of total professional activity (research, instruction, service, administration, etc.) performed for which an individual is compensated by the University.
4. **Effort Certification**: is an after-the-fact verification that the salaries and wages charged (or cost-shared) reasonably estimate the work performed.
5. **Employees**: is any classified or unclassified faculty, staff member, or student worker of the University.
6. **Principal Investigator (“PI”)**: is the individual responsible for the conduct of the Sponsored Program.
7. **Sponsor**: is the government agency, foundation, business, corporation, or private individual that takes on legal responsibility for the initiation, management, and/or financing of research pursuant to a Sponsored Program.
8. **Sponsored Programs**: is a contract, grant, cooperative agreement, or other external funding that comes from a government agency, foundation, business, corporation, or private individual that typically requires the following:
  - A statement of work and delivery of a product or service;
  - The delivery of a program report that includes, but is not limited to results, data, findings, surveys, and financial information, which often provides a tangible benefit to the funder;
  - Specific commitments regarding the levels of personnel Efforts or University assets;
  - Stipulations regarding data, publications or intellectual property such as inventions, patents, certain copyrights or licenses;
  - A defined period of performance with effective start and end dates;
  - F&A Costs or indirect cost funds; and

- Routing and approval of a proposal through the Office of Research and Sponsored Programs.
9. **Uniform Guidance:** is the OMB publication entitled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (2 CFR §200) that supersedes and unifies the previous OMB Circulars. These guidelines apply to all Federally funded grants and cooperative agreements. It does not apply to federal contracts.

## V. Policy Procedure

### A. General Requirements

1. Payroll charges must be based on records that accurately reflect the work performed, in accordance with 2 CFR § 200.430(g)(1).
2. The University’s Effort reporting system must:
  - a. Provide reasonable assurance of accuracy and allow verification by responsible officials;
  - b. Reflect total activity not exceeding one-hundred percent (100%) of an Employee’s compensated Effort;
  - c. Include all activities for which the Employee is compensated (such as teaching, research, service, administration, and cost-shared Effort);
  - d. Comply with University accounting and Human Resources policies, as well as Sponsor requirements;
  - e. Support accurate allocation of salary across funding sources (Cost Objectives); and
  - f. Ensure separation of responsibilities between those who prepare, review, and certify Effort within Banner.

### B. Effort Certification Frequency

Effort reporting will occur four (4) times a year, based on academic semesters, using the Ellucian Banner Effort Certification Module.

1. Each certification period includes all payroll activity for the following periods:
  - a. July 1 – September 30
  - b. October 1 – December 31
  - c. January 1 – March 31
  - d. April 1 – June 30
2. Certification timelines are established and communicated by the Office of Research Administration and Compliance (ORAC) and are aligned with payroll processing schedules.

### C. Certification Process

Effort Certification is completed electronically in Banner and uses payroll, personnel, and Sponsored Program data to generate and route Effort Certifications for review and approval.

- 1. Preparation:** The Payroll Administrator generates Effort statements within Banner based on payroll data for the reporting period. Each statement reflects an Employee's salary and wage charges by index and account, corresponding to active Sponsored Programs.
- 2. Pre-Review:** The Sponsored Programs Comptroller reviews the generated Effort Certifications in Banner before release to verify that payroll distributions align with approved budgets, Committed Cost Share, and Sponsor restrictions. Any discrepancies are resolved prior to certification release.
- 3. Review and Employee Certification:** The Employee accesses their Effort Certification in Banner Self-Service to review payroll charges and Effort percentages. The Employee must confirm that the salary distribution reasonably reflects the actual Effort expended on each Sponsored Program during the reporting period and must electronically certify the statement by selecting "I certify that this Effort reasonably reflects the work performed." This certification in Banner constitutes the Employee's official electronic signature. Once certified, the record is locked for audit integrity and cannot be changed.
- 4. Alternate Certifier:** If the Employee is unavailable (e.g., has left the University), the Principal Investigator (PI), Co-PI, or other designee with direct knowledge of the individual's work may certify the statement in Banner on their behalf.
- 5. Post-Review and Compliance Check:** A designated staff member in ORAC or Office of Research and Sponsored Program (ORSP) reviews completed Effort Certifications to confirm that (1) all required Effort Certification are completed, (2) appropriate individuals certified the statements, and (3) no individual either certified or reviewed the same statement. Exceptions or anomalies are documented and resolved prior to closeout.
- 6. Submission and Deadlines:** All Effort Certification statements must be certified in Banner by the published deadlines. Automated reminders will be sent until certification is complete.
- 7. Retention:** Fully executed electronic Effort Certifications are retained within the Banner and archived by SPFAC for no less than seven (7) years after submission of the final financial report, or longer if required by the sponsoring agency or federal retention rules.

### D. Reconciliation and Adjustments

- Budget estimates may be used temporarily for interim accounting, but must be reconciled to actual Effort after-the-fact each semester.
- All labor redistributions affecting sponsored accounts must be documented, approved by ORAC, and processed through Banner.
- Discrepancies identified post-certification must be corrected via payroll journal entry and accompanied by a revised Effort report and justification.

## **E. Documentation and Internal Controls**

1. Departments must maintain supporting records (e.g., calendars, activity logs, lab notebooks) sufficient to verify work performed.
2. Supervisors and PIs must ensure timely completion and accuracy of Effort Certifications within their areas of oversight.
3. ORAC performs periodic internal audits and compliance reviews of Banner Effort data, Effort Certification timeliness, and reconciliation documentation.
4. Access to the Banner Effort Certification Module is role-based and restricted to authorized personnel; system logs document all certifications, reviews, and modifications.
5. Training on Effort reporting, certification responsibilities, and internal controls is provided for all employees who certify or approve Effort.

## **VI. Enforcement**

The Vice President for Research and Innovation is responsible for enforcement of this Policy.

Non-compliance — including late, missing, or inaccurate Effort Certification reports — may result in:

- Salary charges being moved off the Sponsored Program to departmental funds;
- Temporary suspension of proposal submissions or account access; and/or
- Corrective or disciplinary action in accordance with University policy.

The University may also be required to return disallowed costs to the Sponsor.

## **VII. Policy Management**

Upon adoption, the Vice President for Research and Innovation will be the Responsible Executive and Officer for this Policy. The Office of Vice President for Research and Innovation is the Responsible Office for this Policy.

## **VIII. Exclusions**

This Policy does not apply to:

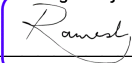
- Non-salaried volunteers or external collaborators not compensated by the University; or
- Fixed-price service contracts that do not involve salary reimbursement.

## **IX. Effective Date**

This Policy shall apply effective upon adoption.

## X. Adoption

This Policy is hereby adopted on this 5/13/2026.

Signed by:  
  
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**Dr. Ramesh Kolluru**  
**President**

## XI. Appendices, References, and Related Materials

- ✦ [Personnel Action Form](#)
- ✦ [Cost Sharing Policy](#)
- ✦ [2 CFR § 200.430 \(Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards\)](#)

## XII. Revision History

- ✦ Adoption of Time and Effort Reporting Policy: 5/13/2026 (RE.007.1).