CMU

CENTRAL MICHIGAN
UNIVERSITY

Accounting Services
Training Manual

Grant Accounting

Principal Investigator (PI) Packet
Alphanumeric Grant Numbers/WBS Elements

Version: April 2013

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IMPORTANT CONTACT INFORMATION

Grant Accounting Office (GAO)

Tracey Dodak Federal Grants, Private Grants F6XXXX (Federal); P6XXXX (Private)	7361
Stephanie Carroll State Grants , Internal Grants S6XXXX (State); C6XXXX (CMU)	7359
Tracy Daugherty Private Grants P6XXXX (Private)	1162
Fax Number:	1209

OFFICE OF RESEARCH & SPONSORED PROGRAMS

Deborah Clark	1903
Lenora Calkins	3859
Mary Montoye	7220
Melinda Brakenberry	7719
Rick Middleton	3761

OTHER CONTACTS

Purchasing	3118
Accounts Payable	3523
Payroll	3481
Faculty Personnel (Caral Turner)	3368
Student Personnel (Jon Goodwin)	3881
Human Resources (Mary Halfmann)	7193
Travel (Chris Zalud)	3525
Credit Card Services (Sara Yonkey)	3797

Pre-Award / Post-Award Responsibilities

ITEM	PRE-AWARD OFFICE OF RESEARCH & SPONSORED PROGRAMS	POST-AWARD GRANT ACCOUNTING OFFICE
NEGOTIATIONS	Negotiates Awards & Modifications	
PRE-AWARD COSTS	Approves Department's written requests and negotiates amount included in Award document	Assigns and creates WBS Element number; notifies PI & ORSP
AWARD DOCUMENT	Reviews, negotiates, and accepts Award documents	Reviews Award document for items affecting all financial aspects, including allowability, invoicing, and reporting
REQUESTING A WBS ELEMENT NUMBER	Provides necessary documentation and requests that WBS Element number be established, assigns department responsible for the project	Reviews documentation for completeness, assigns WBS element number.
INVESTMENT OF FUNDS		All cash on hand is included in university pooled cash.
DEPOSITS		Determines Cost Object, G/L Account, and reviews for appropriateness
PROGRAM INCOME	Reviews at proposal stage	Determines amount to report to Sponsor as indicated in the General Ledger
TIME AND EFFORT CERTIFICATION		Distributes and collects Time and Effort Certifications each semester
CONSULTANT REQUEST	Reviews and approves consultant requests	
JOURNAL ENTRY		Reviews and processes Journal entry for appropriate charges and GL's
REBUDGETING OF FUNDS	Reviews and approves Rebudgeting Forms and also countersigns requests requiring Sponsor's approval; notifies the GAO of approval	Reviews and Processes Approved Rebudgeting Forms
PRIOR APPROVAL	Reviews and approves requests and also countersigns requests requiring Sponsor's approval; notifies the GAO of approval	Revises financial records, as needed
NO-COST EXTENSION	Reviews and approves requests, and also countersigns requests requiring Sponsor's approval; notifies the GAO of approval	Revises financial records, as needed
FOREIGN TRAVEL	ORSP Reviews and approves and notifies the GAO of approval.	
PURCHASE REQUISITION	No review by ORSP, unless over $5,000	No review

Grant Accounting Office Policies and Internal Controls

Grant Accounting Policies and Internal Controls can also be accessed via: http://www.controller.cmich.edu/Grants/grants.htm.

Cost Transfer
Cost transfers should be prepared and submitted as soon as the need for the transfer is identified, but under most circumstances, no later than 90 days from the original transaction date during the life of the grant (see page 16 Cost Transfer Justification Form).

Credit Card Purchases
Smart Data Online (SDOL) should be used monthly to assign the correct WBS Element/Cost Center and General Ledger (GL) account to all grant project purchases made using a CMU business card. Expenses in a grant account can not remain in the 693000 credit card GL. Charges must be reassigned to a GL that maps to the budget category for which the purchase is approved.

Deficit Funds
The account is not to have a deficit balance at any time during the project period. However, if the account does fall into a deficit, the Principal Investigator (PI) will be contacted by the Grant Accountant to determine how and when the deficit will be cleared.

Financial Reports
Financial reports are generally completed by Grant Accounting. In the instance where the PI or their departmental staff prepares a financial report, it may only be submitted after the Grant Accountant reviews and approves the report.

In-Kind Donations
In the case where the contract or grant reports in-kind donations, an in-kind contribution receipt voucher form must be completed and provided to Grant Accounting (see page 17 In-Kind Contribution Form). All in-kind donations must be reported at market value. Documentation and certification of the market value of the the in-kind donation is the responsibility of the PI. Grant Accounting will review the documentation for reasonableness before recording the donation in SAP.

Matching Funds
In the case where the contract or grant requires cash matching funds, the matching funds will be transferred into the grant account at the beginning of the project. If there are extenuating circumstances supporting the transfer of the cash at a later date, Grant Accounting must receive documentation from the funding source which confirms the timing and dollar amount of the pending transfers. In the case where the contract or grant requires in-kind matching funds a detailed listing of the source and amount of the donations must be provided at the beginning of the project.

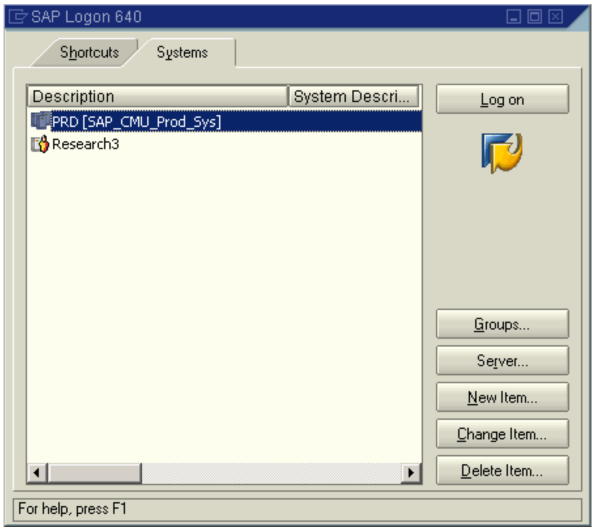
Narrative Reports
The PI is responsible for submitting the narrative report to the sponsor. Failure to submit the report in a timely manner may jeopardize future funding by the sponsor. A copy of the final report must be submitted to Grant Accounting and will be maintained as part of the university documentation.

Payments received on a grant
Grant related checks must be directly sent to grant accounting for proper handling.

Signature Authority
Signature Authority is granted to a PI. The PI may grant signature authority to an additional signer by completing the Signature Authority Form (see page 18 Signature Authority Form) or in another means of written communication.

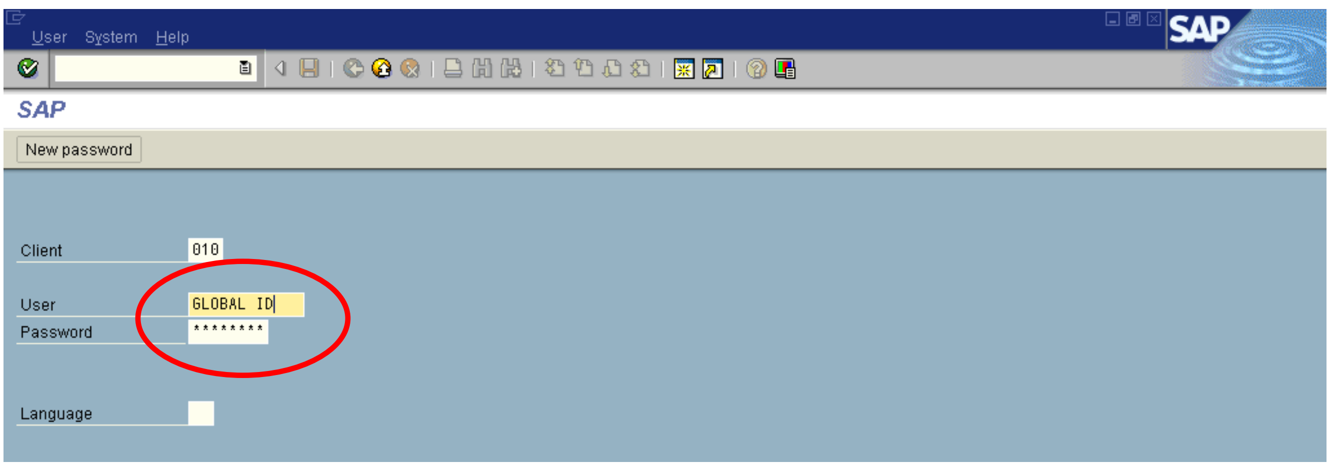
Time & Effort Reporting
In order for Central Michigan University to maintain compliance with OMB Circular A-21 regulations, the university is required to document effort spent on externally sponsored activities. All employees paid from a federal or state grant are required to fill out Time and Effort forms by the end of each semester (exam week). For the purpose of Time and Effort reporting the university recognizes 3 semesters: (1) Fall, (2) Spring, (3) Summer I & II. See page 19-21 for more information on Time and Effort Reporting.

SAP Report Guide



1. To log on to SAP, double-click on the SAP icon located on your desktop.
2. In SAP Logon box, double-click on PRD (Production).

Note: In order to gain access to the SAP system you must first have SAP software installed on your PC. This can be accomplished by contacting your department IT person or the help desk (there may be a nominal fee involved). Second, you must complete an online SAP User Request form. The form can be found at the following web address: http://www.controller.cmich.edu/FIS/Forms/SAPRequest.html. Please note that this form must be submitted online (by selecting the submit button once completed). Once the request has been processed you will receive your password, via e-mail, from Chris Gilstad (WA 205).



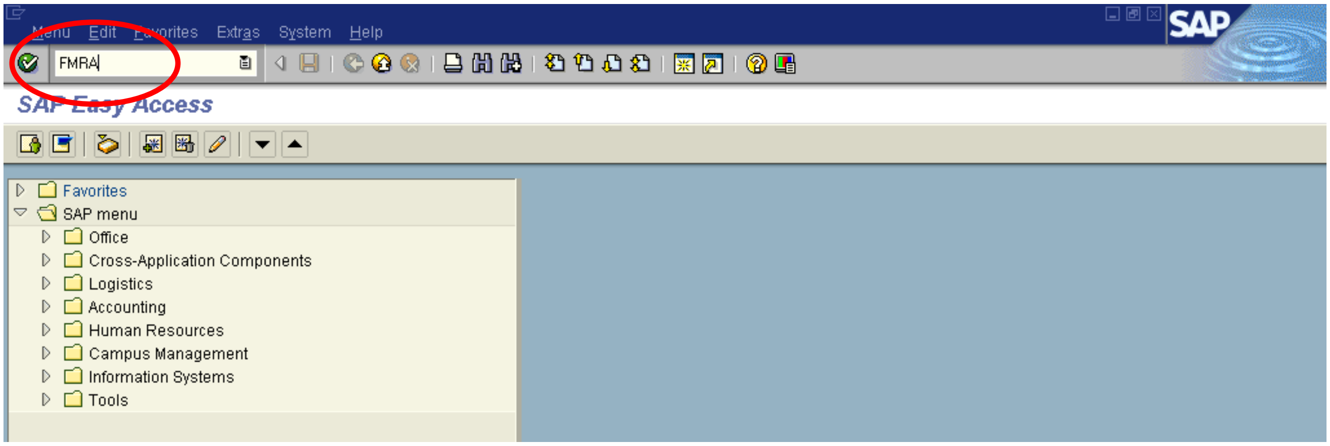
3. Type your global ID in User box (if you are unsure of your global ID, please call the Information Technology Help Desk at 774-3662).

4. Type password, which is assigned by Chris Gilstad, and push Enter.

Note: The password assigned initially is a temporary password and the user will be prompted to alter it after the initial log in.

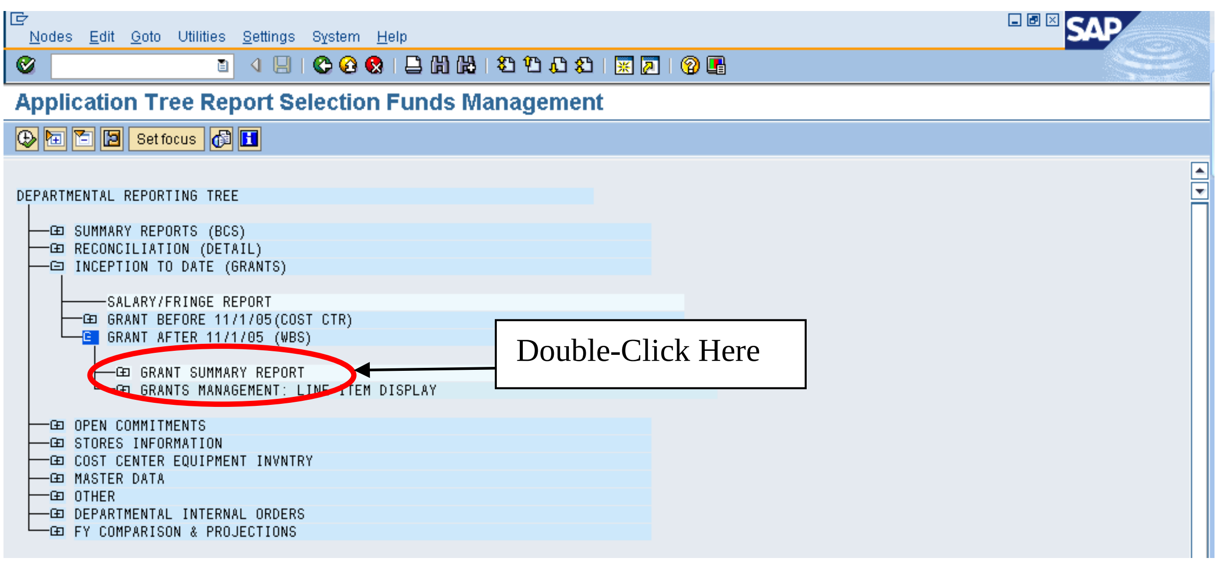
SAP Grant Summary Report (WBS Element)

Transaction Code – "ZFRGM004"



5. Type FMRA in the transaction code box and press enter to access the Departmental Report Tree. (You can also add this transaction to your favorite list in SAP. For additional help in creating and managing list of favorites, see instructions under "Creating and Managing Favorites in SAP Easy Access" on pages 12-14).

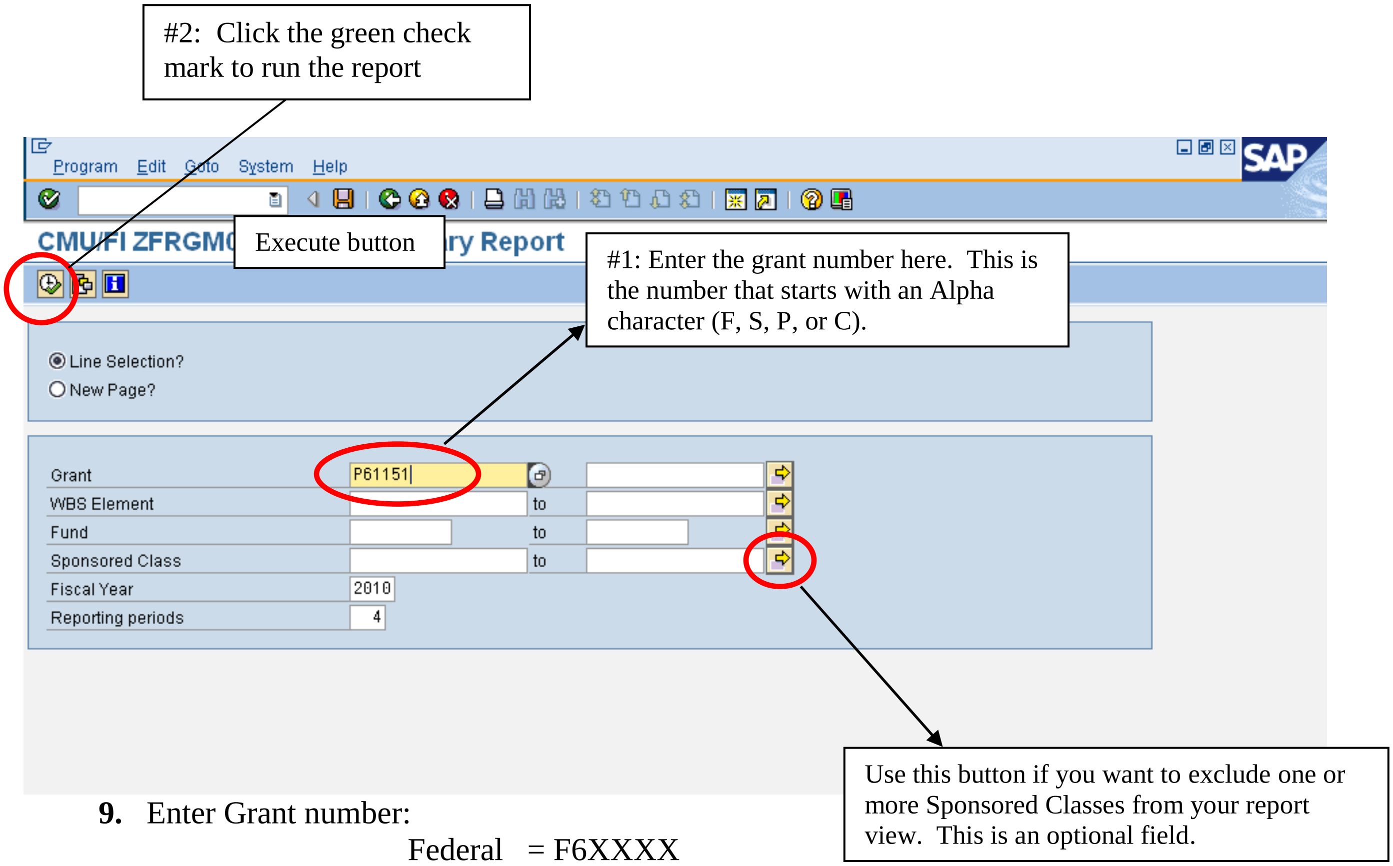
Note: If a transaction code box is not present on your screen click the sideways triangle to the left of the save icon and the box will appear.



6. In order to expand the report tree, click on the plus sign ( )to the left of the INCEPTION TO DATE (GRANTS) option.

7. Click on the to the left of GRANT AFTER 11/01/05 (WBS).

8. Double click on GRANT SUMMARY REPORT.



9. Enter Grant number:

Federal = F6XXXX
State = S6XXXX
Private = P6XXXX
Internal = C6XXXX

10. Push the Execute icon or press F8 on the keyboard.

Note: When using this report, grant number must begin with an alpha character (F, S, P, or C).

Grant: S60194 Musical Outreach Program to Mid Michigan Communities — Periods: May 2006
WBS Element: 601941 S60194 STATE SPONSOR GRANT-EXTERNAL WBS — Begin Date: 10/01/2005
Sponsor: 6200000010 MI Coun for Arts & Cultural Affairs — End Date: 09/30/2006
Fund: 6200000000 Sponsored Program: 1200 — Person Responsible: L'HOMMEDIEU R

Group / Sponsored Class		Budget	Current Period Expenses	Inception to Date	Open Encumbrances	Available Balance
6230000	HONORARIUMS	5,600.00	0.00	0.00	0.00	5,600.00
TOTALS:		5,600.00	0.00	0.00	0.00	5,600.00
6920000	STATE REVENUES	5,600.00-	0.00	3,300.00-	0.00	2,300.00-
TOTALS		5,600.00-	0.00	3,300.00-	0.00	2,300.00-

Grant: S60194 Musical Outreach Program to Mid Michigan Communities — Periods: May 2006
WBS Element: 601942 S60194 STATE SPONSOR GRANT-INTERNAL WBS — Begin Date: 10/01/2005
Sponsor: 6200000010 MI Coun for Arts & Cultural Affairs — End Date: 09/30/2006
Fund: 4000 Sponsored Program: 1200 — Person Responsible: L'HOMMEDIEU R

Group / Sponsored Class		Budget	Current Period Expenses	Inception to Date	Open Encumbrances	Available Balance
6100000_GR	SALARIES AND BENEFITS GROUP	4,500.00	0.00	0.00	0.00	4,500.00
6211000	SUPPLIES AND MATERIALS	800.00	0.00	0.00	0.00	800.00
6230000	HONORARIUMS	5,900.00	0.00	0.00	0.00	5,900.00
TOTALS:		11,200.00	0.00	0.00	0.00	11,200.00
6990000	TRANSFERS - REVENUE	11,200.00-	0.00	0.00	0.00	11,200.00-
TOTALS		11,200.00-	0.00	0.00	0.00	11,200.00-

To view further details on line item expense information, double-click on any of the lines in the summary report.

To read report:

11. The column labeled BUDGET details the award by budget line item. The total award for the project is displayed below the budget categories.

12. The column labeled CURRENT PERIOD EXPENSES details the expenditures for the reporting period entered on the selection screen.

13. The column labeled INCEPTION TO DATE details the expenditures incurred during the life of the grant.

14. The column labeled OPEN ENCUMBRANCES displays future costs that have not yet been incurred (i.e. future salary obligations, unreceived merchandise).

15. The column labeled AVAILABLE BALANCE details the remaining balance.

SAP Salary/Fringe Report

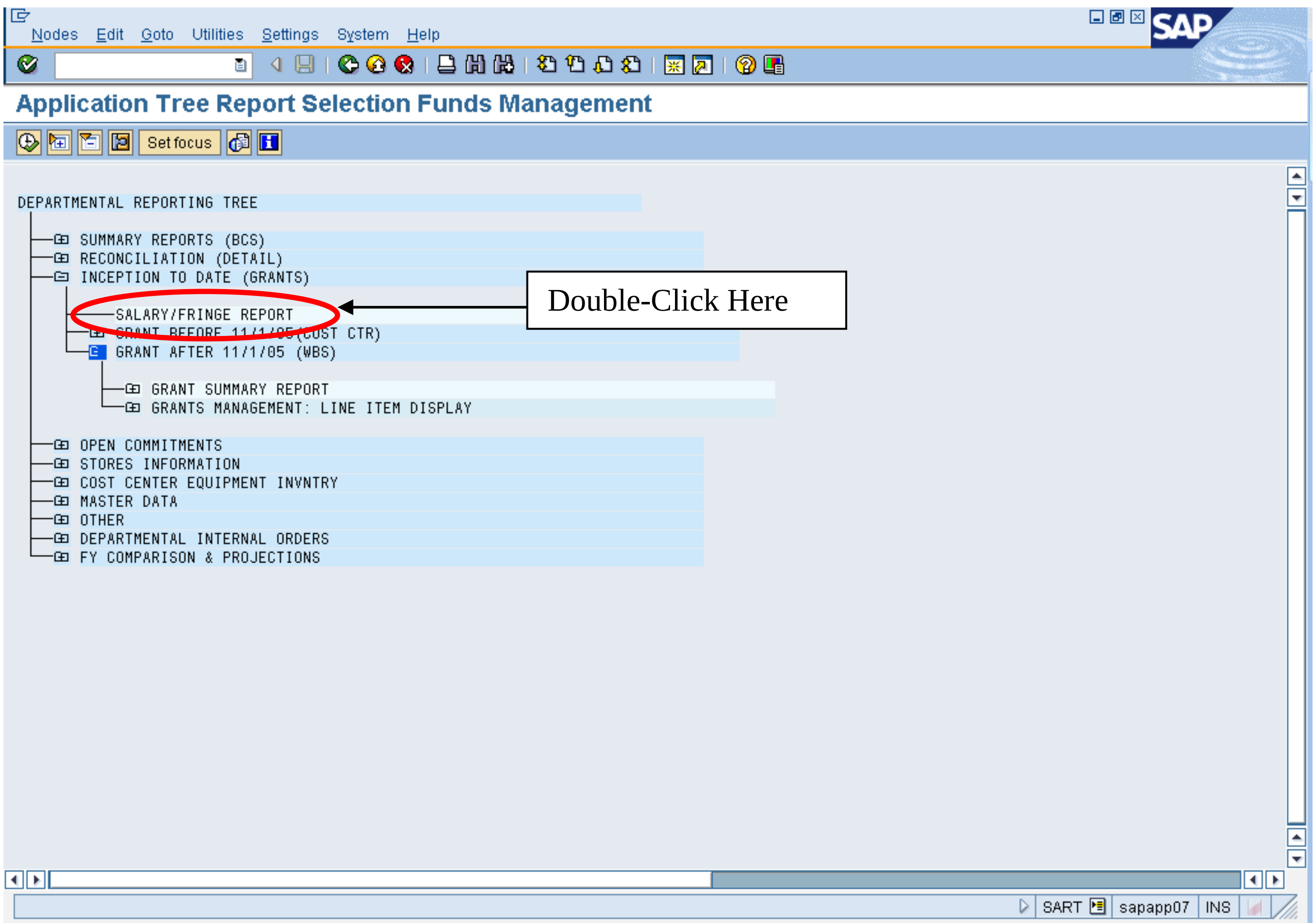
Transaction Code – "ZPRPR016"

The following document will give step by step instructions of how to run the Salary Fringe Report.

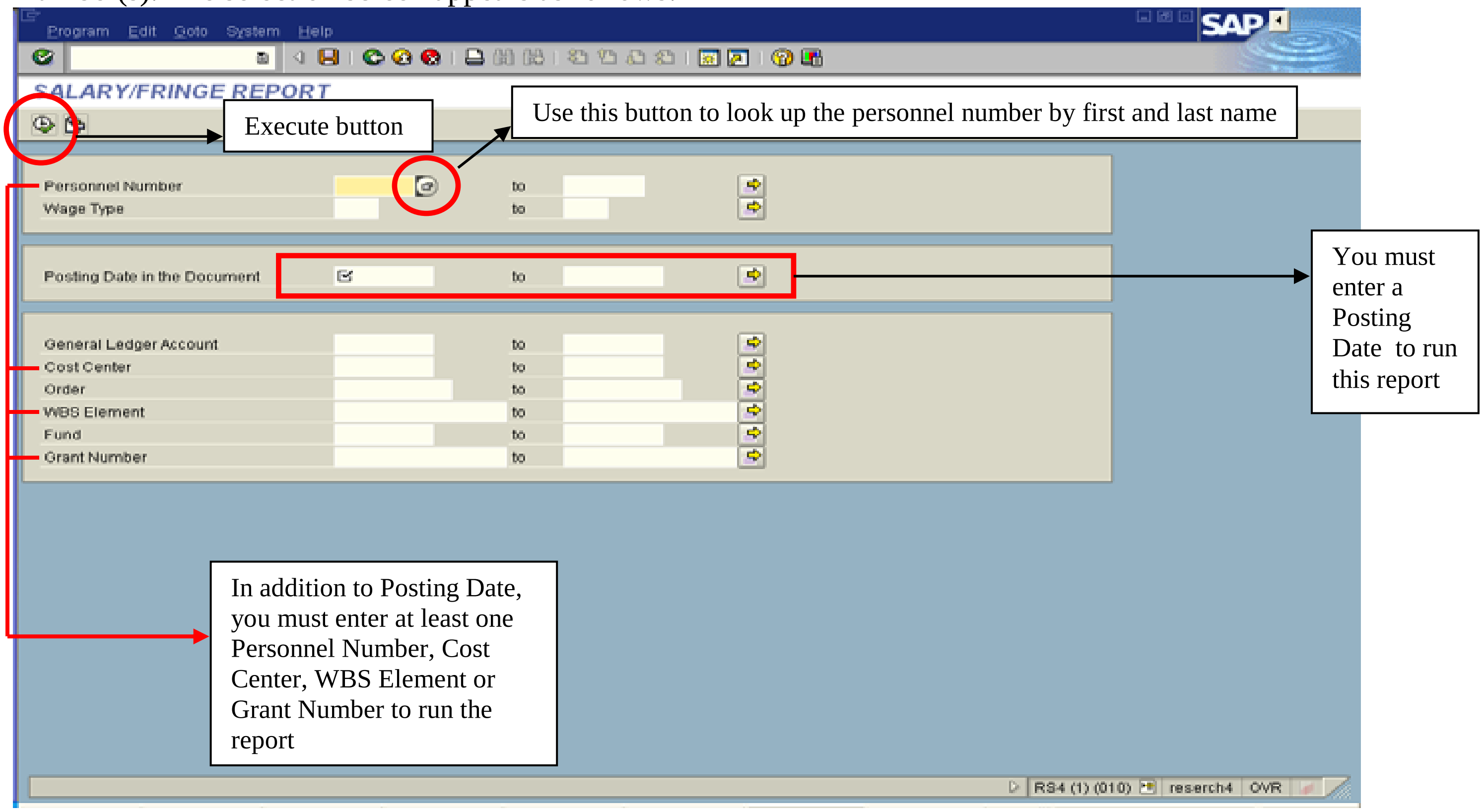
The basic procedure is that when you run the report, you will need to enter a date range along with a Cost Center Number, a WBS Element Number, a Grant Number, or a Personnel Number. The program will then read payroll posting information and gather the salary and fringe benefit charges that are associated with that Cost Center, WBS Number, Grant Number or employee for the period of time selected. Once it gathers this information, the summary report will provide you with total costs for these elements, and also allow you to drill-down into the elements to view the individual, pay-period amounts and employees that are associated with these expenses.

There are a few different ways to access the Salary/Fringe Report:

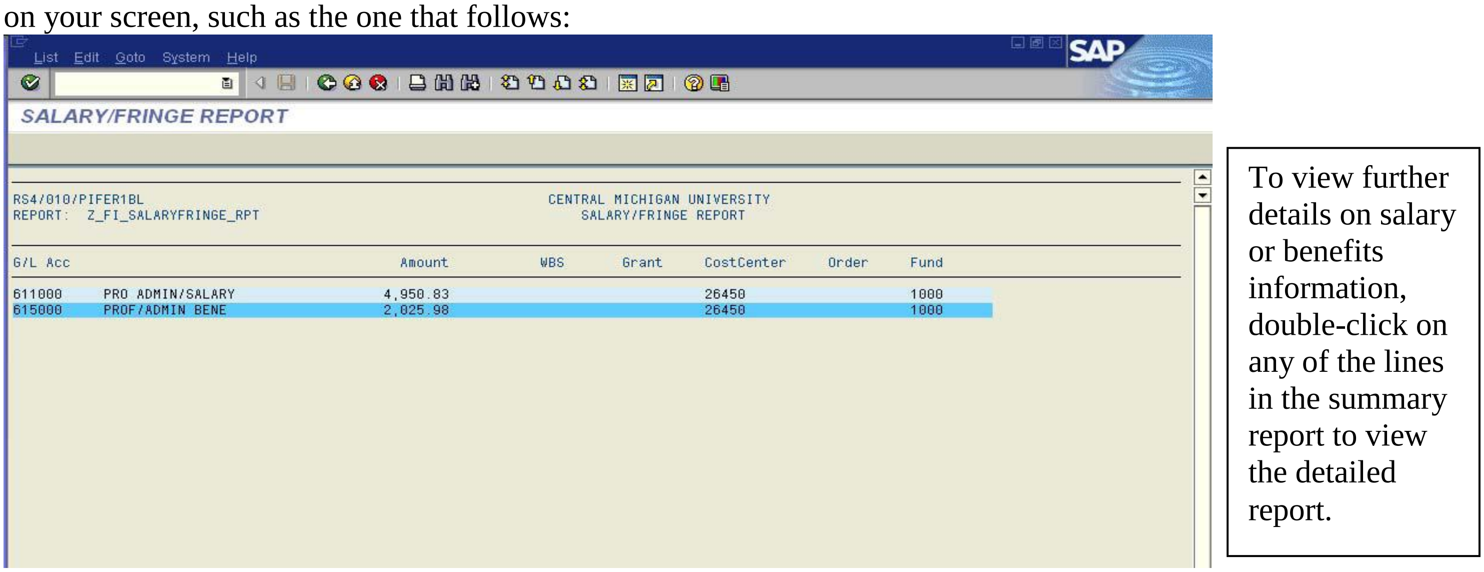
1. It is available on your SAP User Menu - in your Role Z-Standard, in the Reports folder
2. You can type ZPRPR016 in the transaction code box at the top of the screen.
3. You can access the report from the FMRA report tree (see page 6 for how to get to the FMRA reporting tree), located in the INCEPTION TO DATE (GRANTS) folder on the tree.



To run the report, you will see the following screen where you must enter the date range (in the Posting Date in the Document fields), and also provide Cost Center(s), WBS Element Number(s), Grant Number(s) or Personnel Number(s). The selection screen appears as follows:

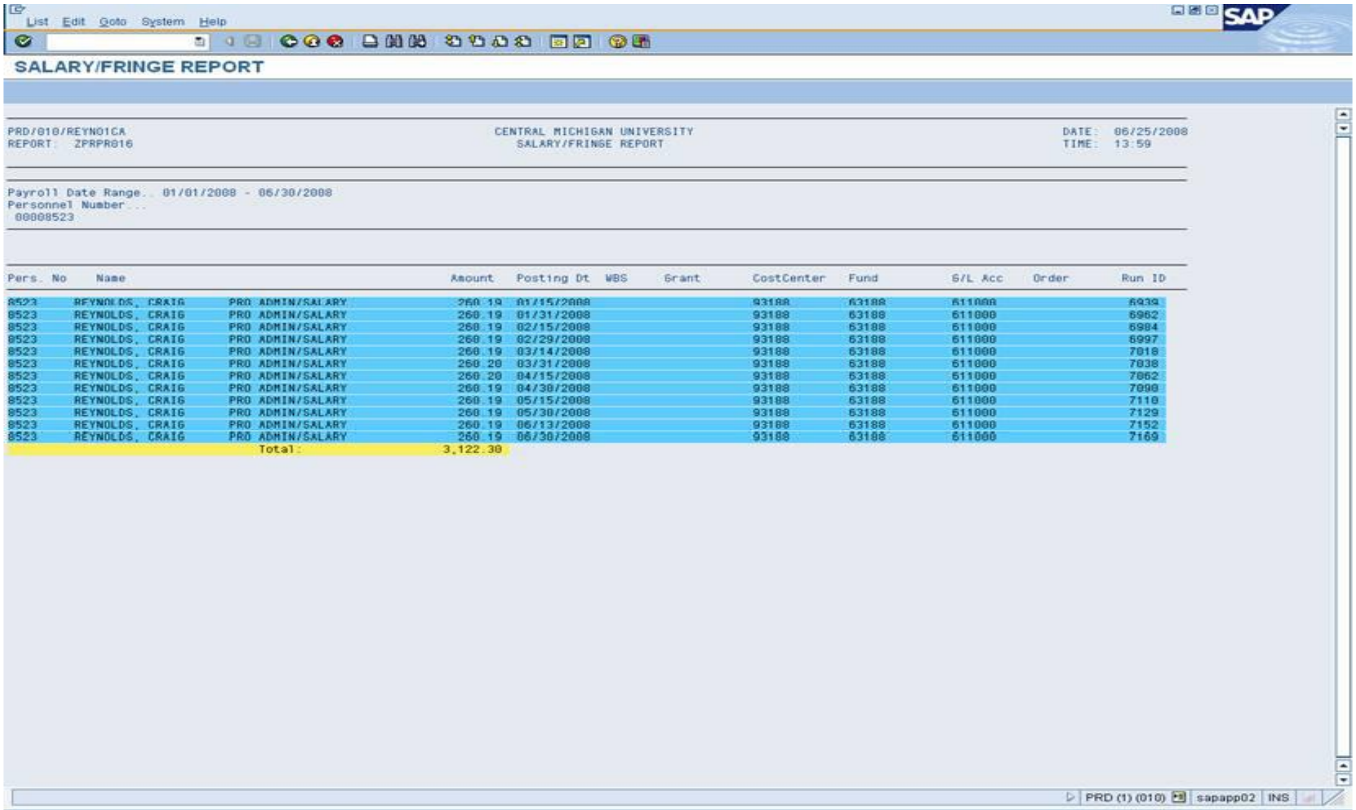


After entering the date range, Cost Center/WBS/Grant/Personnel Number(s), click on the execute button (Green Check icon) at the top of the screen. When the program has gathered its information, it will produce a summary report on your screen, such as the one that follows:



There will be multiple lines produced on the report. To view the detail behind the information presented in the summary report, double-click on any line to see the detailed information.

An example of the detail information is shown below.


List Edit Goto System Help

SALARY/FRINGE REPORT

PRD/010/REYNO1CA
REPORT: ZPRPR016

CENTRAL MICHIGAN UNIVERSITY
SALARY/FRINGE REPORT

DATE: 06/25/2008
TIME: 13:59

Payroll Date Range.. 01/01/2008 - 06/30/2008
Personnel Number...
00008523

Pers. No	Name		Amount	Posting Dt	WBS	Grant	CostCenter	Fund	G/L Acc	Order	Run ID
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	01/15/2008			93188	63188	611000		6939
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	01/31/2008			93188	63188	611000		6962
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	02/15/2008			93188	63188	611000		6984
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	02/29/2008			93188	63188	611000		6997
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	03/14/2008			93188	63188	611000		7018
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.20	03/31/2008			93188	63188	611000		7038
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.20	04/15/2008			93188	63188	611000		7062
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	04/30/2008			93188	63188	611000		7090
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	05/15/2008			93188	63188	611000		7110
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	05/30/2008			93188	63188	611000		7129
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	06/13/2008			93188	63188	611000		7152
8523	REYNOLDS, CRAIG	PRO ADMIN/SALARY	260.19	06/30/2008			93188	63188	611000		7169
		Total:	3,122.30								

PRD (1) (010) sapapp02 INS

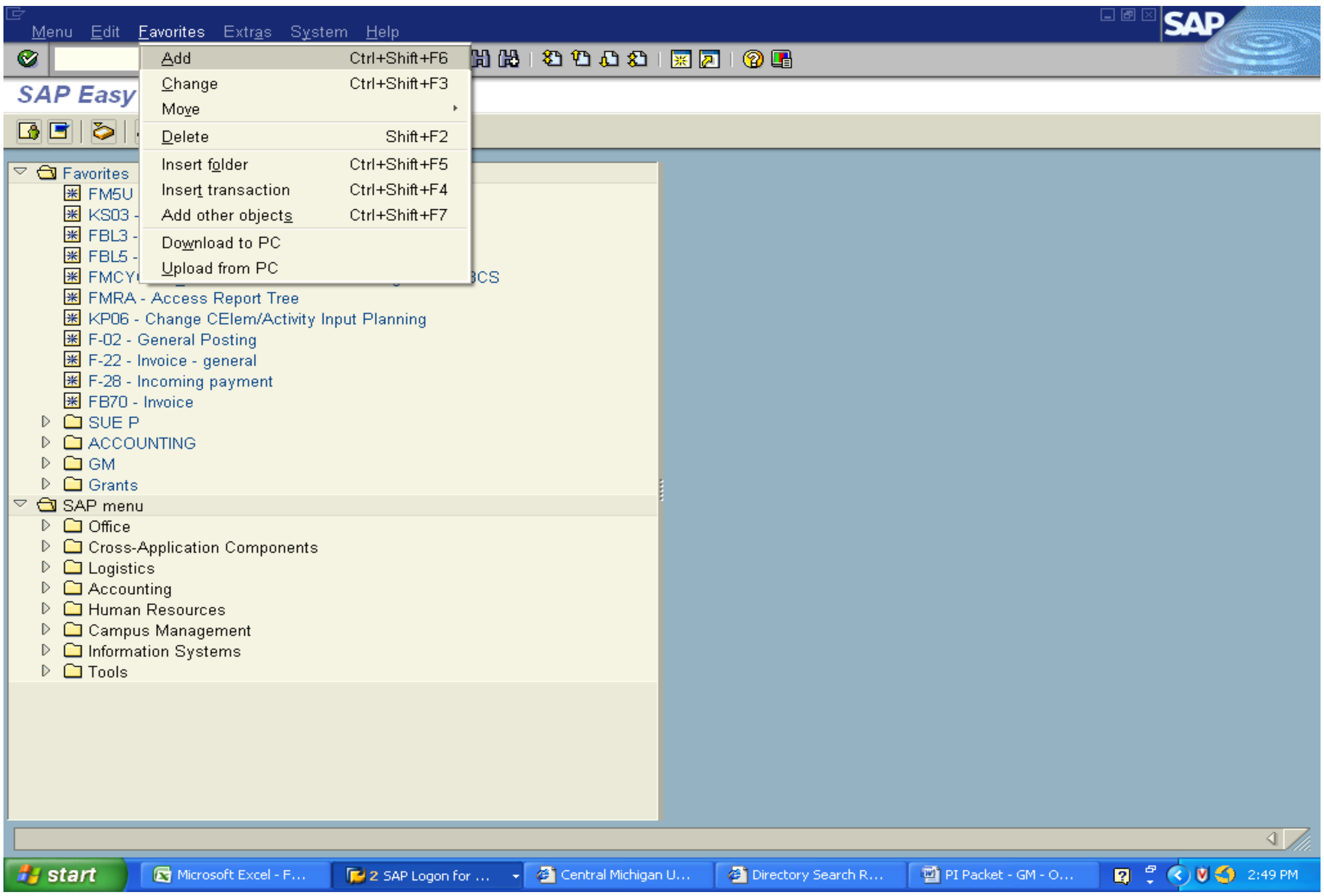
Creating And Managing Favorites In SAP

In SAP Easy Access, you can create list of favorites containing transactions, files, and web addresses. The following below shows how to create a list of favorites containing “transactions”:

Inserting an Item from the SAP Standard Menu or from the User Menu

- Use the menu bar:

  a. Select an executable item from the user menu.
  b. Choose *Favorites* → *Add*.



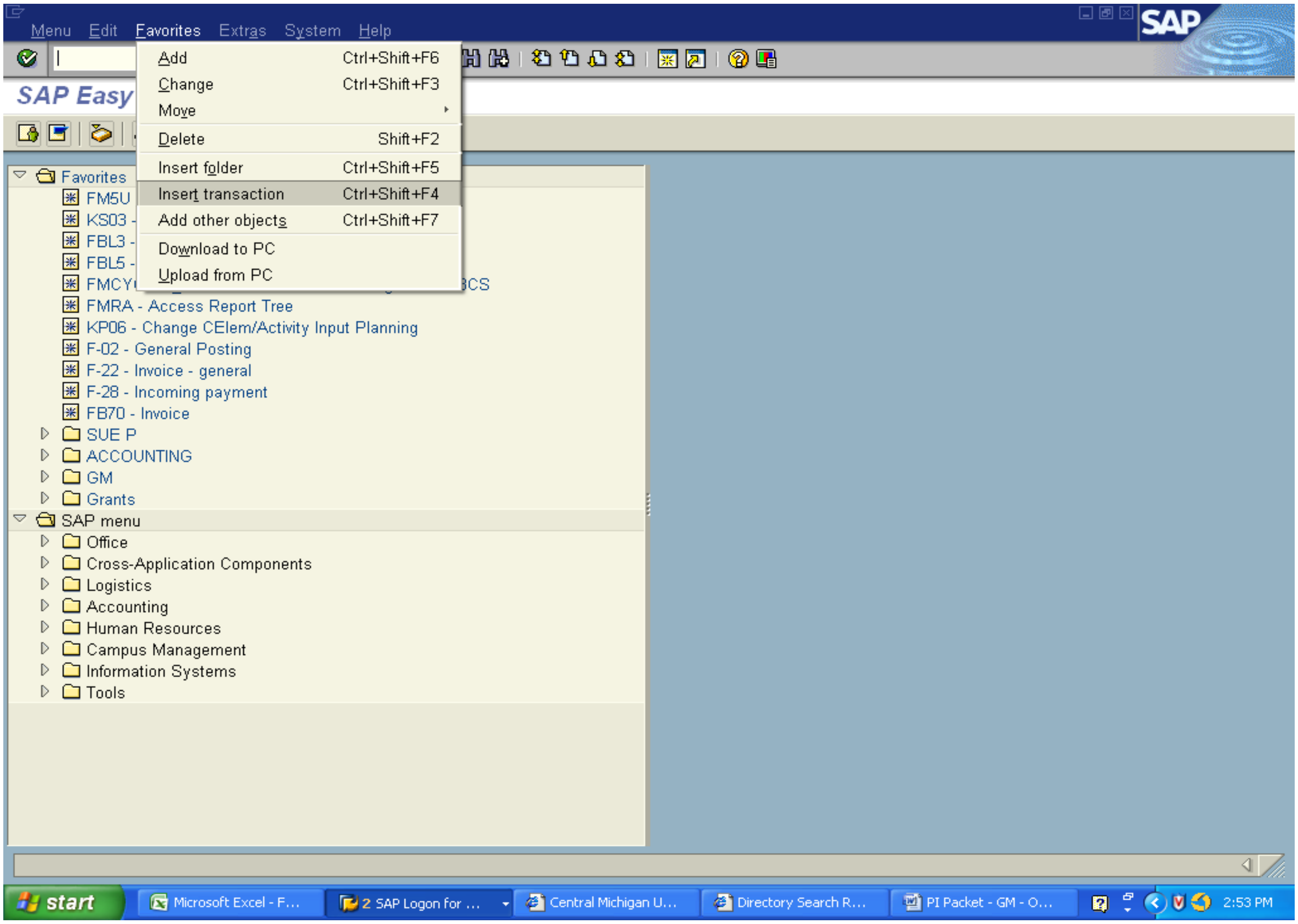
The new item appears at the end of your list.

- Use Drag&Drop.
  a. Select and hold an executable item from the user menu.
  b. Move the cursor (drag) into you Favorites folder and release (drop) the mouse button.

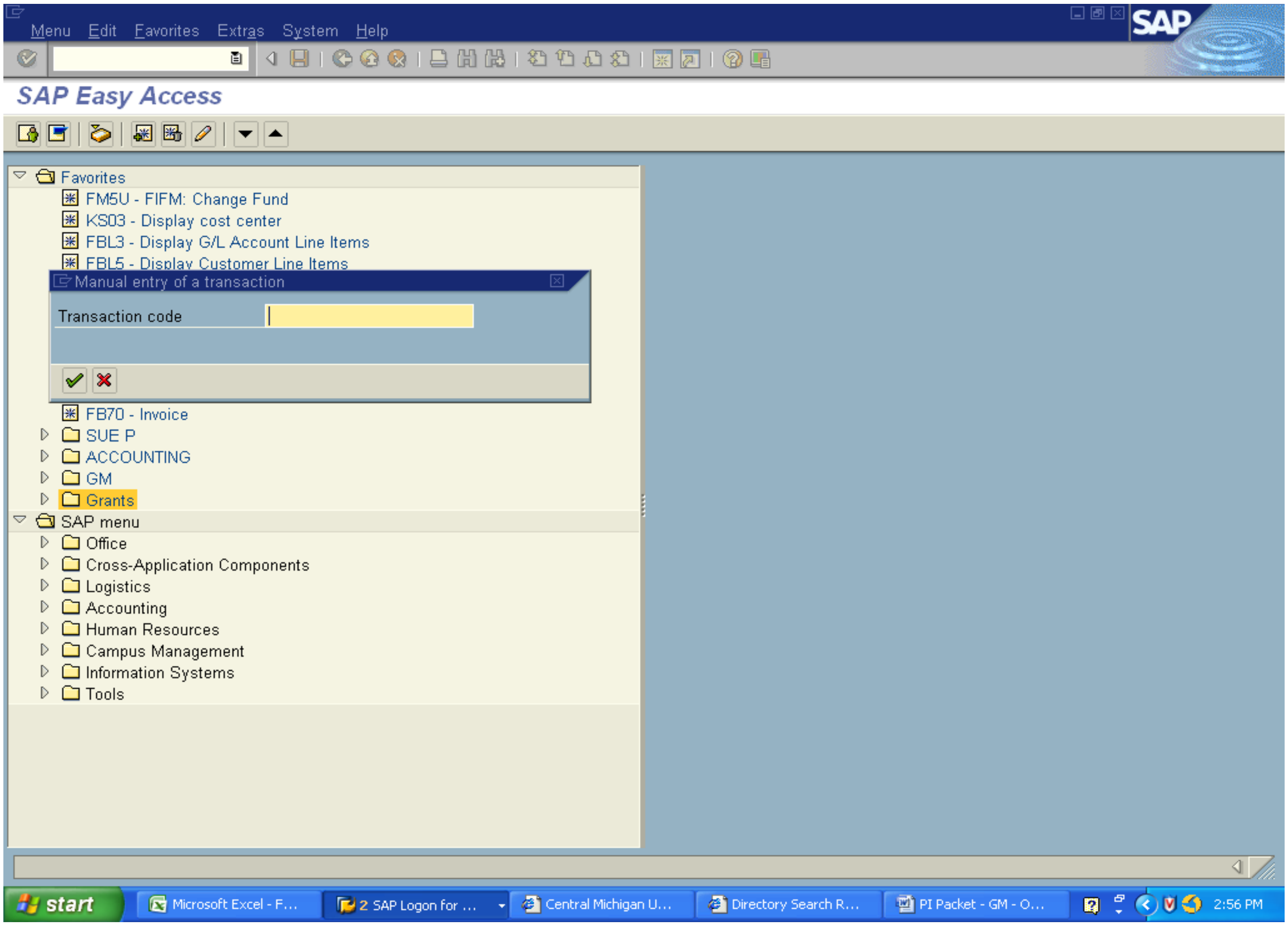
The new item appears below the position where you dropped it.

Inserting a Transaction

Choose *Favorites* → *Insert transaction*.



A dialog box will appear.



Enter the transaction code and click the Green Check mark to continue.

The new item appears at the end of your list, and is automatically labeled with the transaction name.

For additional help with SAP system such as how to manage favorites, navigate the user interface, customize your user settings, etc, you can access the following link:
http://help.sap.com/saphelp_erp2005/helpdata/en/46/a94b42cdb0b430e10000000a155106/frameset.htm

Important Forms Found on the Web

For Grant Accounting Information:

www.controller.cmich.edu/Grants/grants.htm

Note: Please see this location for guidance regarding mapping of Sponsored Classes to a list of grant General Ledger (GL) accounts

www.controller.cmich.edu/downloads/forms.htm#GrantAccounting

Note: Please see this location for grant forms such as the Cost Transfer Justification Form, In-Kind Contribution Form, Signature Authority Form and Time and Effort Forms

For Information on Journal Entries:

www.controller.cmich.edu/Accounting/JournalEntries.htm

For Frequently Used Non-Grant Accounting Forms:

www.controller.cmich.edu (Click in the Quick Links box)

-Select ***SAP Account Request Form*** (under Financial Information Systems heading)

Note: In order to gain access to the SAP system, this form must be completed and submitted online.

-Employee Reimbursement Voucher (under Travel Services heading)

www.controller.cmich.edu (Click on the Forms link under Other Links heading)

-Invoice Voucher Form (under Forms → Payable Accounting heading → Forms)

-Direct Deposit – Travel Reimbursement (under Forms → Travel Services heading)

-Mileage Log Form (under Forms → Travel Services heading)

-***Application/Agreement Form – Credit Card*** (under Credit Card Services heading)

www.controller.cmich.edu (Click on the Payroll link under Departments)

-Time Sheet Printing (For Students & Staff)

www.fps.cmich.edu (Click on Forms & Instructions)

-Faculty Employment/Personnel

www.hrs.cmich.edu/forms.htm

-Personnel Transaction Forms (Click on Personnel Transaction Forms)

-Student Employment Forms (Click on Student Employment Forms)

For ORSP Forms:

www.orsp.cmich.edu (under Forms)

www.controller.cmich.edu/Training/trainingsurvey.htm

Central Michigan University
Grant & Contract Cost Transfer Justification Request

(This form must be completed and attached with appropriate documentation to a completed journal entry {SA Document})

Requested By: Date:
Department: Amount:

Move Charges **From** Account No.: Project Title: Project Beginning Date: ______________	Sponsor: Project Ending Date:
Move Charges **To** Account No: Project Title: Project Beginning Date: ______________	Sponsor: Project Ending Date: ______________

OMB Circular A-21-C.4.b states that "Any Costs allocable to particular sponsored agreement under the standards provided in this Circular may not be shifted to other sponsored agreements in order to meet deficiencies caused by overruns or other fund considerations, to avoid restrictions imposed by law or by terms of the sponsored agreement, or for other reasons of convenience." Other federal regulations require cost movements to be made in a timely manner. Timely is defined as taking place within 90 days of the occurrence of the cost, or by the end of the grant including extensions." Movements requested 90 days after the original occurrence require that all of the following questions be answered. **Documentation to support this request must be attached.**

1. What is the charge for and how does it benefit the project which is now being charged?

2. Why was the cost not correctly charged initially?

3. If the transfer is between two sponsored projects, explain how the two projects are related.

4. Why is this cost transfer being requested more than 90 days after the occurrence of the original transaction?

5. What measures have been taken to avoid the need for this type of cost transfer in the future?

Principal Investigator's name, title, and phone:______________________________

Principal Investigator's Signature: ______________________________ Date:______________

Note: By signing above, requestor certifies that the cost to be transferred is an appropriate expenditure for the sponsored grant or contract charged and the expenditure complies with the terms and restrictions governing that sponsored grant or contract. The Grants and Contracts Office will review this request for approval. If approval is not granted the movement will not be allowed and the PI will be notified. Please send the completed form including documentation to WA307. Grants & Contract Approval:______________________________ Date:______________

Central Michigan University
In-Kind Contribution Receipt Voucher

Approval _________

Name of Donor: ____ Date: ____________

Address of Donor: ____
(street address) (city, state & zip)

Personal Service

Service Performed ____

Donor's Occupation ____

Number of hours donated ______________ Rate per hour _________________

Fringe Benefit Rate (if known) _______________________________________

Value of donation (hours x rate) + (hours x rate x benefit rate) _______________

Goods

Type of Goods ____

Check one: _____ New _____ Used

If used, indicate condition:

_____ Excellent _____ Good _____ Fair _____ Poor

If new, attach receipt.

Assigned value ____

Service Other Than Personal

Space rental _____________________________ Value _________________

Equipment rental _________________________ Value _________________
(Type of equipment)

Other ___________________________________ Value _________________
(Description)

Receipt of the above goods and/or service is hereby acknowledged by the undersigned parties. It is understood this contribution may be counted as matching funds on a grant for which Central Michigan University is fiscal agent.

Donor: ____
(Signature)

Project Director: ____
(Signature)

Central Michigan University
Signature Authority Form

Who has signature authority?
Signature Authority is granted to a project director.

How does someone else gain signature authority?
Written approval must be given by the project director and written acceptance must be given by the additional signer. This is done by completing this signature authority form or in another means of written communication.

What does it mean when I sign a grant document?
By signing grant related documents, the signer is attesting that the charges are allowable, reasonable and allocable to the project.

What do I do with this form when it is completed?
The original signature authority form must be given to the grant accountant in WA304 or WA307 so that it may be kept in the grant file.

I, ________________________, project director for ______________________________,
(Type Project Director Name) (Grant title or Grant#)

authorize __________________________ to have signature authority.
(Type Name of additional authorized signer)

I, __________________________, accept the responsibility of signature authority for the
(Type Name of additional authorized signer)

project listed above.

________________________________ ______________________
Signature of Project Director Date

________________________________ ______________________
Signature of Additional Authorized Signer Date

For Accounting Services use only: List the Date form was received by Grant Accounting________________________

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Time and Effort Reporting Policy

Per Office of Management and Budget (OMB) Circular A-21, Section J.8.a, CMU is required to document effort spent on externally-sponsored activity. This time and effort reporting policy is intended to meet this requirement. The system is an "After-the-Fact Activity" system, under which the distribution of salaries and wages by CMU will be supported by activity reports as described below:

A. Time and Effort Reporting Forms will reasonably reflect the percentage distribution of efforts expended by CMU salaried faculty and professional staff involved in federally-funded and state-funded grants, contracts and cooperative agreements. Time and Effort Reporting forms do not need to be completed for staff and student employees who utilize bi-weekly timesheets.

B. For each federally-funded or state-funded project, a Time and Effort Reporting Form will be completed and signed by each person working on the project, provided that the approved grant, contract or cooperative agreement commits University personnel time to the project, regardless whether such time is paid by external funds or is an unpaid contribution, i.e., an in-kind match.

C. The Time and Effort Reporting Form shall include an optional reporting section which provides an opportunity for the person working on the project to provide information regarding the type of work they have completed during the reporting period.

D. Time and Effort Reporting Forms will be confirmed by a person having firsthand knowledge of the employee's activities. Confirmation is indicated by a countersignature on the form.

1. If a form documents a **faculty member's effort and he/she is the Project Director,** the form will be countersigned by the Department Chair (or immediate supervisor in non-academic divisions).

2. If a form documents a **faculty member's effort and he/she is *not* the Project Director**, the form will be countersigned by the Project Director.

3. If a form documents a **professional staff member's effort and he/she is the Project Director,** the form will be countersigned by the Department Chair (or immediate supervisor in non-academic divisions).

4. If a form documents a **professional staff member's effort and he/she is *not* the Project Director,** the form will be countersigned by the Project Director.

E. Time and Effort Reporting Forms will be completed near the end of each semester and will document the percentage distribution of effort expended during the same semester.

F. Time and Effort Reporting Forms must be returned to Grant Accounting by the end of final exam week each semester.

G. Completed Time and Effort Reporting Forms will be filed in the Grant Accounting office.

For further information, contact Grant Accounting at 774-1162 or the Office of Research and Sponsored Programs at 774-ORSP.

CENTRAL MICHIGAN UNIVERSITY

Time and Effort Reporting Form

In order to comply with the university and government's requirements for "time and effort reporting," this form must be completed near the end of each semester by each salaried faculty member or professional staff employee working on a federally-sponsored or state-sponsored project.

Name: ______________________________ Department: ____________________

Semester reported: Fall 20 _____ Spring 20 _____ Summer 20 _____

Provide a breakdown of your responsibilities for this semester. The total, including externally funded activities must equal 100%. **If your pay assignment changes during the semester, please complete a SEPARATE form with date range listed (use separate form for EACH date range).**

Teaching and teaching-related activities			________ %
Scholarly & creative activities -- not externally funded			________ %
Administrative activities			________ %
Service activities			________ %
Externally funded activities*	________	________ %	
	________	________ %	________ %
	________	________ %	
		TOTAL	________ % (should = 100%)

*For the reporting period, indicate the breakdown (% time) spent on each funded project accomplishing the following tasks

	Cost Center / WBS Element		
Award:	________	________	________
a) Planning research	________ %	________ %	________ %
b) Data collection (field, laboratory or library research)	________ %	________ %	________ %
c) Data analysis	________ %	________ %	________ %
d) Manuscript preparation	________ %	________ %	________ %
e) Professional meetings/presentations	________ %	________ %	________ %
f) Other (specify)	________ %	________ %	________ %
g) TOTAL	________ %	________ %	________ %
Total externally funded activities	________ %(sum of sub-totals above)		

You **must** report the total percentage of time spent on each funded project. (Line G)

You are **strongly advised** to also report the percentage of time spent on the individual tasks (Lines A-F). Remember that work performed under a grant or contract may be subject to audit, and it is therefore essential that you retain accurate records and documentation of the work you have done (e.g., laboratory or field note books, data file, manuscripts, etc.) **for at least 3 years** after the end of the project (or longer if required by the agency).

Please send the completed form to **Grant Accounting, 304 Warriner**. If you have any questions, please call Grant Accounting at 774-1162.

☐ **Please check this box, sign and return if you believe that you have not been paid from this Cost Center/WBS# during the semester noted above.**

I certify that the information provided above is correct.

Employee Signature______________________________ Date__________

Confirming Signature______________________________ Date__________

NOTE: If the employee named above is also the Project Director, then please ask the Department Chair or another higher authority to sign as the person confirming the employee's time spent on the project. The Project Director may sign as the confirming signature for all other salaried employees working on the project.

CMU
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Time and Effort Reporting Form

In order to comply with the university and government's requirements for "time and effort reporting," this form must be completed near the end of each semester by each salaried faculty member or professional staff employee working on a federally-sponsored or state-sponsored project.

Name: **John Doe** Department: **IET**

Semester reported: Fall 20 **09** Spring 20 ____ Summer 20 ____

Provide a breakdown of your responsibilities for this semester. The total, including externally funded activities must equal 100%. **If your pay assignment changes during the semester, please complete a SEPARATE form with date range listed (use separate form for EACH date range).**

Teaching and teaching-related activities			**25** %
Scholarly & creative activities -- not externally funded			**20** %
Administrative activities			**10** %
Service activities			**5** %
Externally funded activities*	**612001**	**15** %	
	61000	**25** %	**40** %
		%	
		TOTAL	**100** % (should = 100%)

*For the reporting period, indicate the breakdown (% time) spent on each funded project accomplishing the following tasks

<u>Cost Center / WBS Element</u>

	Award: **612001**	**61000**	
a) Planning research	**8** %	**10** %	%
b) Data collection (field, laboratory or library research)	**5** %	**15** %	%
c) Data analysis	%	%	%
d) Manuscript preparation	%	%	%
e) Professional meetings/presentations	**2** %	%	%
f) Other (specify)	%	%	%
g) TOTAL	**15** %	**25** %	%
Total externally funded activities	**40** %(sum of sub-totals above)		

You **<u>must</u>** report the total percentage of time spent on each funded project. (Line G)
You are **<u>strongly advised</u>** to also report the percentage of time spent on the individual tasks (Lines A-F). Remember that work performed under a grant or contract may be subject to audit, and it is therefore essential that you retain accurate records and documentation of the work you have done (e.g., laboratory or field note books, data file, manuscripts, etc.) **<u>for at least 3 years</u>** after the end of the project (or longer if required by the agency).

Please send the completed form to **Grant Accounting, 307 Warriner**. If you have any questions, please call Grant Accounting at 774-7359 (for federal grants) or 774-7361 (for state grants).

☐ Please check this box, sign and return if you believe that you have not been paid from this Cost Center/WBS# during the semester noted above.

I certify that the information provided above is correct.

Employee Signature____ Date___________

Confirming Signature____ Date___________

NOTE: If the employee named above is also the Project Director, then please ask the Department Chair or another higher authority to sign as the person confirming the employee's time spent on the project. The Project Director may sign as the confirming signature for all other salaried employees working on the project.