TIME & EFFORT ACTIVITY REPORTING FOR SPONSORED PROGRAMS

1. PURPOSE:

POLICY VPFA-AVPSPFM-04.00 has been composed in order to establish and regulate an after-the-fact periodic reporting of the distribution of COMPENSATION relative to the percentage distribution of activities defined as TIME & EFFORT pertaining to officers, employees, associates and agents engaged in the ADMINISTRATION of SPONSORED PROGRAMS.

2. AUTHORITY:

Vice-President of Financial Affairs
Assistant Vice-President of Sponsored Programs Financial Management

3. POLICY STATEMENT:

The distribution of COMPENSATION by SUAGM will be supported by periodic TIME & EFFORT ACTIVITY REPORTS that shall reflect an after-the-fact reporting of the percentage distribution of TIME & EFFORT applicable to activities for officers, employees, associates and agents engaged in the ADMINISTRATION of SPONSORED PROGRAMS.

4. DEFINITIONS:

ADMINISTRATION – includes all activities related to the preparation, revision, packaging and/or submission of a proposal to a SPONSORING AGENCY; all decision making activities regarding the subcontracting or purchasing of goods and/or services utilizing funding from a SPONSORED PROGRAM; the financial management of a SPONSORED PROGRAM including, but not limited to budgeting, purchasing, reporting, accounting, travel preparation, disbursements, collections, inventory and SPONSORED PROGRAM close-out; and all programmatic work performed directly on the SPONSORED PROGRAM.

BASE SALARY – an officer’s, employee’s, associate’s or agent’s regular COMPENSATION, consistent with SUAGM policies for work performed during the academic year.

COMPENSATION – all remuneration including salaries, wages, and fringe benefits paid currently or accrued by SUAGM for work performed of officers, employees, associates or agents rendered during the period of performance under SPONSORED PROGRAMS.

DIRECT COSTS - costs that can be identified specifically with a particular SPONSORED PROGRAM, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Among other things, this category may include COMPENSATION to employees for performance of work under SPONSORED PROGRAMS, including related fringe benefit costs.
F&A COSTS – acronym for FACILITIES & ADMINISTRATIVE COSTS

FACILITIES & ADMINISTRATIVE COSTS – means costs incurred for common or joint objectives not readily and specifically identified with a particular sponsored project, instructional activity, or other institutional activity, but that in part benefit a SPONSORED PROGRAM. F&A COSTS is synonymous with "indirect" costs. These may include general administration and general expenses, departmental administration, SPONSORED PROGRAM administration, and student administration and services. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs.

FRINGE BENEFITS - regular COMPENSATION paid to officers, employees, associates or agents during periods of authorized absences, such as annual leave, sick leave, or military leave and SUAGM contributions or expenses for social security, employee insurance, workmen's compensation insurance, tuition or remission of tuition (except for family members) in accordance with established educational institutional policies.

IN-KIND CONTRIBUTION – means the value of non-cash contributions not borne by the SPONSORING AGENCY, which may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the SPONSORED PROGRAM.

OMB – acronym for the Executive Office of the President, Office of Management and Budget

POLICY VPFA-AVPS PfM-04.00 – the index number assigned to the policy pertaining to the Vice-President of Financial Affairs, Assistant Vice-President of Sponsored Programs Financial Management, Policy number three (04), Original version (.00)

PROJECT – a collection of processes, activities, and supporting resources, whose objective is to carry out SUAGM’s mission or specific program-associated elements of the mission

SPFM – acronym for the Assistant Vice-president of Sponsored Programs Financial Management

SPONSORED PROGRAMS – all PROJECTS financed through an external funding source including Federal, State, Municipal, or Local Government and/or Private agencies and organizations which involve the performance of work in the form of instruction, research, service and/or support

SPONSORING AGENCY – means an organization providing external funding for the performance of SPONSORED PROGRAMS

SUAGM – acronym for Sistema Universitario Ana G. Mendez refers to the Central Administration and all its Colleges, Universities and Centers, including, but not limited to Universidad del Este (UNE), Universidad Metropolitana (UMET), Universidad del Turabo (UT) and Centro de Telecomunicaciones y Educacion a Distancia (CETED)

TIME & EFFORT – refers to the ratio of an activity as a percentage of the total activities performed related to an official’s, employee’s, associate’s or agent’s duties, which is converted into the basis used to allocate COMPENSATION. The aggregate of all activities MUST equal 100% regardless of the number of hours dedicated to accomplish all activities or the appointment FTE (Full-time equivalent)
• Review each TIME & EFFORT ACTIVITY REPORT to confirm the appropriateness and integrity in comparison to SUAGM’s payroll distribution system, the SPONSORED PROGRAM proposal and the financial status report disclosures
• Immediately report infringements of this policy to SUAGM’s PRESIDING OFFICER or his/her delegate
• Provide orientation regarding this policy and/or the Agency Guidelines referred to herein, as appropriate, to officers, employees, associates or agents of SUAGM

SUAGM OFFICERS, EMPLOYEES, ASSOCIATES OR AGENTS ENGAGED IN THE ADMINISTRATION OF SPONSORED PROGRAMS
• Obtain and thoroughly read, understand, comply with and/or request an orientation regarding this policy
• Complete and submit monthly to SPFM a signed TIME & EFFORT ACTIVITY REPORT in compliance with this policy for safeguarding in the respective SPONSORED PROGRAM file
• Compare the TIME & EFFORT ACTIVITY REPORT to the SPONSORED PROGRAM proposal and the work performed in order to certify that the work was performed in compliance with effort on the SPONSORED PROGRAM proposal
• Immediately report to SPFM known infringements to this policy

8. CONTACT:

Assistant Vice-President of Sponsored Programs Financial Management
Telephone (787) 751-0178 Ext 7655
Facsimile (787) 751-0178 Ext 7407
Email spfm@suagm.edu

9. APPLICABILITY:

This policy applies to all SUAGM officers, employees, associates and agents involved in the ADMINISTRATION of SPONSORED PROGRAMS.

10. AGENCY GUIDELINES:

OMB CIRCULAR A-21 Cost Principles for Educational Institutions

NSF 02-151 Grants Policy Manual

11. EFFECTIVE DATE:

This policy is effective as of the date of issuance and rescinds all previous policies pertaining to TIME & EFFORT ACTIVITY REPORTING for SPONSORED PROGRAMS.