

OFFICE OF THE CONTROLLER

Compliance Team

Time and Effort Reporting

Highlight for Principal Investigators

January 2026



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Important Dates



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Important Dates

The next cycle of Time and Effort reports, for the July – December 2025 (Period 17), will be made available on **Monday, February 16th, 2026**. Business Managers will receive an email notification and memo on this date, through the BIZMANAGER listserv, alerting them that reports are ready for your review.

Reports will be due on **Wednesday, March 18th, 2026**.

All payroll corrections that affect the reporting period should be submitted by **Monday, February 2nd, 2026**.



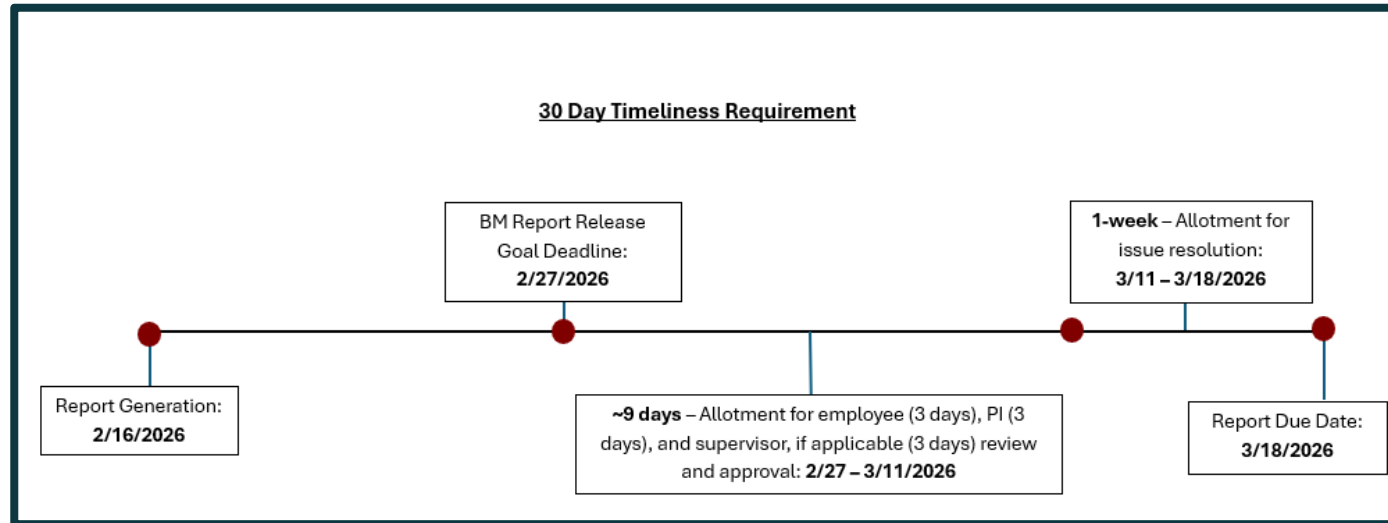
Timeliness Requirement

Certification is required to be completed within 30 **total** days – which encompasses the date of release to the receipt of the final approval (including Employee, PI, and Supervisor approvals).

To address previous misunderstanding, email notifications have been updated to specify “**Certification is required to be completed promptly within 3 days of receipt.**”



Timeline



PIs are required to review and approve effort reports within 3 days of receipt.



Changes



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Workflow Changes

The workflow approval route has been revised to place a stronger emphasis on relevant approvers:

ROLE	PREVIOUS	CURRENT
Co-PI	<u>No role</u> in the approval workflow.	Approval only required when <u>the PI is inactive</u> for a project (and a Co-PI is assigned to the project).
Supervisor	Approval required for <u>every</u> effort report.	Approval only required in instances where <u>both the PI and Co-PI are inactive for a project.</u>



Reason for the Change

Alleviate the Problem

- The effort reporting process was experiencing bottlenecks and administrative burden at the Supervisory approval stage:
 - Delayed supervisory approval due to a lack of firsthand knowledge regarding sponsored award-related effort.
 - Outdated supervisory records led to ineffective routing.
 - Delayed report execution due to prolonged corrections within the University Accounts section.

Focus on the Purpose

- Time and effort reporting exists to attest to the accuracy and reasonableness of effort changed to **sponsored awards**, for which **Principal Investigators** have primary oversight.



Examples – Workflow

REPORT 1		
Employee	Active	✓
PI	Active	✓
REPORT EXECUTED		

REPORT 2		
Employee	Inactive	✗
PI	Active	✓
REPORT EXECUTED		

REPORT 3		
Employee	Active	✓
PI	Inactive	✗
Co-PI	Active	✓
REPORT EXECUTED		

REPORT 4		
Employee	Active	✓
PI	Inactive	✗
Co-PI	Inactive or N/A	✗
Supervisor	Active	✓
REPORT EXECUTED		

REPORT 5		
Employee	Inactive	✗
PI	Inactive	✗
Co-PI	Active	✓
REPORT EXECUTED		

REPORT 6		
Employee	Inactive	✗
PI	Inactive	✗
Co-PI	Inactive or N/A	✗
Supervisor	Active	✓
REPORT EXECUTED		

REPORT 7		
Employee	Active	✓
PI	Same Person as Employee	✗
Supervisor	Active	✓
REPORT EXECUTED		



Reminders



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Who Should Expect a T&E Report?

A time and effort report will **automatically** generate for any individual who has salary paid from a sponsored project or cost shared to a project.

- Direct payroll charges
- Payroll transfers
- Late or retroactive payroll adjustments
- Includes hourly employees (e.g., students, etc.)



PI and Co-PI Responsibilities

- Review the effort report of any employee who provided effort to their project(s) for accuracy in a timely manner.
- Electronically certify the lines on the effort report associated with their project(s) and provide a certification statement attesting to its reasonableness.
- Correspond with Business Managers regarding questions and issues.
- Promptly communicate and coordinate with Business Managers regarding any identified inaccuracies and needed corrections.



Changes and Corrections

PIs should coordinate with their Business Managers to initiate any needed changes or corrections identified during certification.




Every effort must be made to ensure effort reports are accurate before certification occurs. **It is not appropriate for corrections to be requested after an effort report has been executed.**



When a correction is posted for an already-executed effort report, additional approvals are required, and recertification of a new effort report is required by all parties.



Email Notification Example

Approval Needed: ~~Personnel/Time/Expense Report~~ Effort Report, Form #775707

 PeopleSoft@peoplesoft.com
To:  ~~Time/Expense~~  ~~Personnel/Time~~

Reply Reply All Forward  

Wed 10/30/2024 11:01 AM

A Time and Effort Report has been created for ~~Personnel/Time/Expense Report~~ for the January - June 2024 reporting period that requires review and approval. Please login into PeopleSoft HCM to approve this form or follow the link below.

https://hcm-prd.ps.sc.edu/psp/HPRD/EMPLOYEE/HRMS/c/G3FRAME.G3SEARCH_FL.GBL?Page=G3SEARCH_FL&Action=U&G3FORM_ID=775707&G3FORM_TASK=EVL

Certification is required to be completed promptly within 3 days of receipt. Failure to certify **may result in the movement of salary charges from sponsored award accounts to departmental accounts**, in accordance with University policy and procedure FINA 3.12. Do not reply to this email. If you have questions or need assistance, please contact your Business Manager.

*If you are an **Employee** attempting to certify your own report, you can find the training aid [here](#).*

*If you are a **Principal Investigator (PI)** attempting to certify another's report, you can find the training aid [here](#).*

*If you are a **Supervisor** attempting to certify an employee's report, you can find the training aid [here](#).*

Thank you for your prompt attention to this request.

Compliance Team

USC Controller's Office

timeandeffort@sc.edu



eForm Statues

Status	Description	Responsible Party
Saved	Report still requires validation and release; no action has been taken, approvers have not received the report	Business Manager
Pending	Report is awaiting approval	Employee, PI, Co-PI, or Supervisor
Recycled	Issue/error identified during the certification process that requires correction; report will need to be revalidated/re-released and reapproved after resolution	Business Manager
Executed	Report is fully certified and complete	N/A – no further action required

The “Hold” option should not be used!



Access Issues

- If you have trouble logging into PeopleSoft HCM or accessing a report, below are the most common solutions:
 - Try a different browser (e.g., Edge, Chrome, Safari, etc.)
 - Clear the cache of the current browser and try again. You must completely close out of a browser (all tabs) and re-open after clearing your cache
 - Submit a self-service HCM Help Desk ticket
- If you don't know how to clear your cache or how to submit an HCM Help Desk ticket, email timeandeffort@sc.edu for instructions.



Reporting Period IDs

Reporting Period ID	Period
1	April - December 2019
6	January - June 2020
7	July - December 2020
8	January - June 2021
9	July - December 2021
10	January - June 2022
11	July - December 2022
12	January - June 2023
13	July - December 2023
14	January - June 2024
15	July - December 2024
16	January - June 2025
17	July - December 2025

Future IDs will be added as they are created within the system. The Reporting Period IDs will increase by one as they are added.



Percent of Pay / Computed Effort Column

This column is calculated as:

Salary charged to a chartstring (only eligible ERN codes)

divided by

Total Salary captured within the report

Report Period Begin Date 07/01/2021 Report Period End Date 12/31/2021

Hide Chartfields

Sponsored Accounts 3 rows

Certified?	Earnings	Percent of Pay/Computed Effort	Details	Project/Grant	Department	Cost Share	Op Unit/Dept/Fund/Acct/Class
1	Yes	3383.00	51.41	Details	10008668 Justice Sector Training, Resea	610000	CL002 610000 F1000 51600 301
2	Yes	987.00	15.00	Details	10010429 Think Tank Capacity Building	610000	CL002 610000 F1000 51600 202
3	Yes	1362.50	20.71	Details	10010886 Subaward from The Asia Foundat	610000	CL002 610000 F1000 51600 301
Subtotal		5732.50					
Percent Subtotal		87.12					

3,383 / 6,580 = 51.41%

University Accounts 1 row

Certified?	Earnings	Percent of Pay/Computed Effort	Details	Project/Grant	Department	Cost Share	Op Unit/Dept/Fund/Acct/Class
1	Yes	847.50	12.88	Details		610000	CL002 610000 E4200 51600 202
Subtotal		847.50					
Percent Subtotal		12.88					

Total Qualifying Accounts

Total		6580.00					
Percent Total		100.00					



Zero Earnings

- Occasionally, an effort report will reflect \$0 for a specific project; this typically occurs when correcting entries are posted that zero out earnings previously charged to a project.

Sponsored Accounts					
Certified? ◇	Earnings ◇	Percent of Pay/Computed Effort ◇	Details	Project/Grant ◇	
1	Yes	12450.00	83.00	Details	10011086 Chemical Functional Group Appr
2	Yes	0.00	0.00	Details	10011098 ISS: Understanding the Gravity

8001326520	06/15/2023	A00000074495	CL040-155400-F1000-202	10011098-	1,250.00
RPAYB02783	11/02/2023	A00000074495	CL040-155400-F1000-202	10011098-	(1,200.00)
RPAYB02799	11/15/2023	A00000074495	CL040-155400-F1000-202	10011098-	(50.00)
8001336455	06/30/2023	A00000074495	CL040-155400-F1000-202	10011098-	1,250.00
RPAYB02783	11/02/2023	A00000074495	CL040-155400-F1000-202	10011098-	(1,200.00)
RPAYB02799	11/15/2023	A00000074495	CL040-155400-F1000-202	10011098-	(50.00)

- In this instance, the PI will remain in the workflow and attests to the fact that it is accurate that the employee did not perform work on the specific award.



Why Does it Matter?

- Regulations and agency-specific guidance require internal controls to be in place to support effort expended on sponsored awards and that the effort be properly documented.
- Salary is the largest expense on all our sponsored awards.
- As a result, it is our **biggest** risk exposure.
- Effort documentation must provide reasonable assurance that amounts charged are **accurate**, **allowable**, and **properly allocated**.
- All project personnel must demonstrate good stewardship of sponsored award funding.
- It is extremely common for effort reports to be requested during audits.
- We are seeing a noticeable uptick in the level of scrutiny from sponsors.



Process Walkthrough References



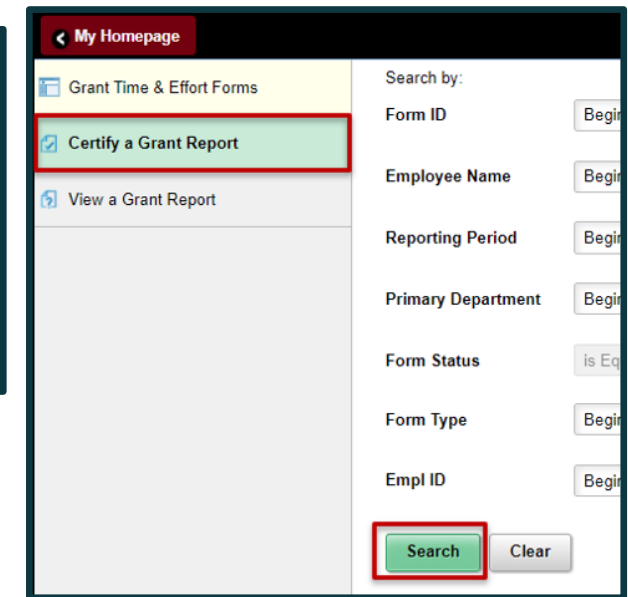
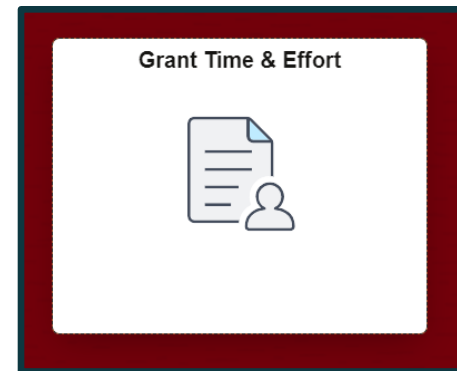
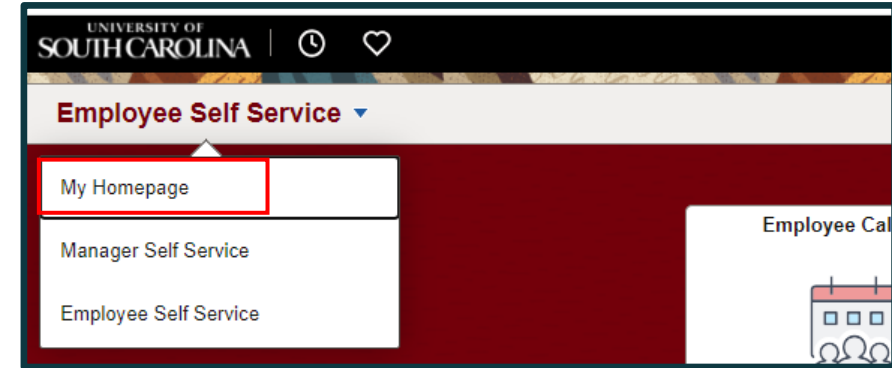
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Walkthrough – PI and Co-PI

Click the link from the email notification

OR:

1. Log into **PeopleSoft HCM**.
2. Navigate to the “My Workplace” or “My Homepage”.
3. Select the “Grant Time and Effort” tile.
4. Select the “**Certify** a Grant Report” tab to view the effort reports awaiting certification and click “Search”.



Walkthrough – PI and Co-PI

Employee Information

Employee Name [REDACTED]
Primary Department 135800 PSYCHOLOGY
Reporting Period July - December 2024
Report Period Begin Date 07/01/2024
[Hide Chartfields](#)

Sponsored Accounts

Certified? ↑	Earnings ↑	Percent of Pay/Computed Effort ↑	Details	Project/Grant ↑
<input checked="" type="checkbox"/>	8750.00	56.96	Details	10009832 Improving the HIV Care
<input type="checkbox"/>	1012.50	6.59	Details	10013423 Patterns and predictors of rac
<input checked="" type="checkbox"/>	1250.00	8.14	Details	10013673 Strengthening Public He

If a report is inaccurate, you should promptly coordinate with you to initiate the required correction.

- If the employee is active, the report should come to the PI or Co-PI with all Sponsored Accounts lines already toggled, as they have completed their employee certification. The PI or Co-PI will then reconfirm their project is correct by leaving it toggled.
- If an employee is inactive, the PI or Co-PI will have to toggle the applicable project line(s) on behalf of the employee.
- The PI or Co-PI will only have access to (and responsibility for) the lines on the report where they are listed as the Principal Investigator (or Co-PI).



Walkthrough – PI and Co-PI

Once verified, toggle the Acknowledgement field, add any applicable comments (e.g., Effort accurate), and click “Approve”.

The screenshot shows a web form interface with the following elements:

- Form Action Items**: A header section with a "1 row" indicator on the right.
- Acknowledgement**: A section containing a table with one row. The first cell of the row contains the number "1" and a checkbox, which is highlighted with a red box. The second cell contains the text: "To the best of my knowledge and belief, I certify the employee's payroll percentages reasonably reflect their effort on award(s) and are consistent with the work performed during this reporting period where I am the Principal Investigator. I am aware that filing inaccurate and/or late effort reports may result in punitive actions as noted in federal and University policies."
- > Comments**: A section below the Acknowledgement table, highlighted with a red box.
- Buttons**: A row of five buttons at the bottom: "Search", "Recycle", "Hold", "Print", and "Approve". The "Approve" button is highlighted with a red box.

Training and Contacts



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Office of the Controller Website

The Resource and Training Toolbox consolidate training resources in one location:

Compliance and Tax Management	Resource and Training Toolbox
➤ Compliance Management	Business Manager
Supplier Management	Grant Administration
Tax Management	Principal Investigator
Compliance and Tax Management Staff Directory	Policies & Procedures

Navigate to the **Compliance Management** page or Time and Effort Reporting sections within the toolbox for applicable resources, including the following job aid:

Time and Effort Report – Principal Investigator Job Aid



Questions / Issues

If you have questions or experience any issues, please contact the Compliance Team at timeandeffort@sc.edu.

Lindsey Cox – Assistant Controller for Compliance and Grants Management

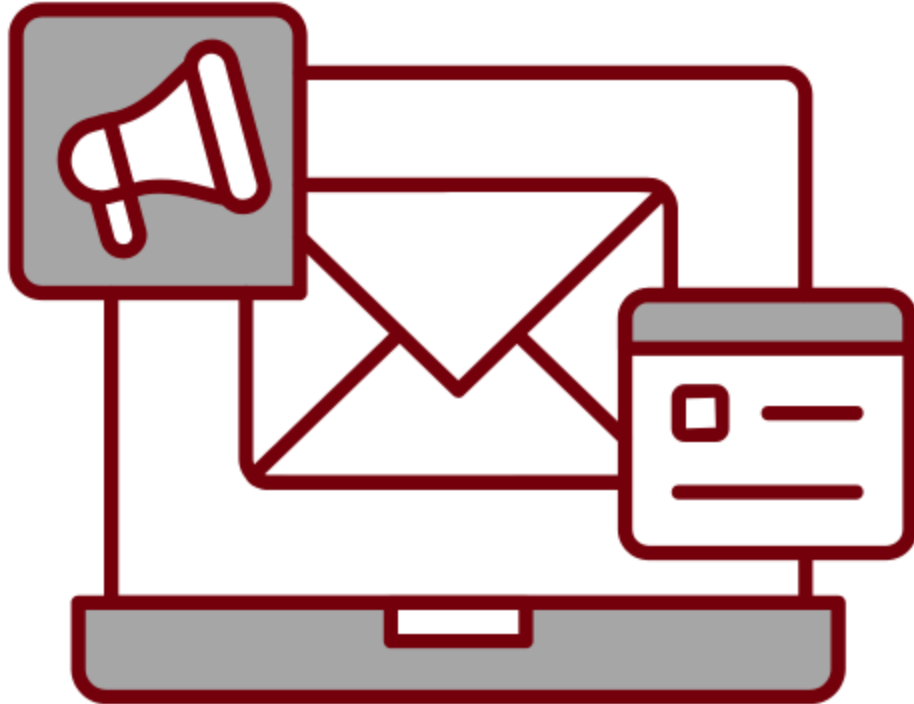
Rachel Goode – Director for Compliance

Shannon Nickens – Senior Compliance and Tax Accountant



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Contact Us



For specific questions, please visit our [website](#) to find the appropriate contact.



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Questions



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THANK YOU!

Office of the Controller



Alone, we can do so little; together,
we can do so much.



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Columbia, SC 29208



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controller@sc.edu



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