

# Time & Effort Reporting (TER) FAQ's

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## **Q1: What is Time & Effort Reporting?**

**A:** It is the process of documenting how employees allocate their work hours to different projects, including federal grants, to ensure payroll charges are accurate and compliant.

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## **Q2: Who must complete Time & Effort reports?**

**A:** Any employee whose salary or wages are charged, fully or partially, to federal grants or cost objectives.

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## **Q3: How often must Time & Effort reports be completed?**

**A:** Usually monthly or semi-annually, depending on your institution's policies and the complexity of work assignments.

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## **Q4: Can estimates or budgets be used for Time & Effort reporting?**

**A:** No. Time & Effort reports must reflect **actual time worked**, not estimates or planned allocations.

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## **Q5: What activities must be accounted for in the report?**

**A:** All compensated activities during the reporting period — 100% of the employee's effort, including federal projects, non-federal projects, administrative duties, and leave.

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## **Q6: Who approves or certifies the reports?**

**A:** The employee or a supervisor with direct knowledge of the employee's work activities must certify the accuracy of the report.

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## **Q7: What if an employee works on only one federal grant?**

**A:** A semi-annual certification may be used if the employee works 100% on that grant or cost objective during that period.

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## **Q8: Why is Time & Effort reporting important?**

**A:** It ensures compliance with federal regulations, verifies that salaries charged to grants are justified, and prevents audit issues.

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## **Q9: What are common consequences of non-compliance?**

**A:** Possible audit findings, repayment of funds, loss of funding, and damage to the organization's reputation.

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