### Restricted Fund Accounting

### Time and Effort Reporting (5.11.12)

**POLICY**

The university’s time and effort reporting system will comply with the requirements of OMB Uniform Guidance. All faculty and staff (professional and non-professional, graduate students) whose salary is charged in whole or in part, to federally sponsored projects (including federal flow-through awards) must complete and submit time and effort reports. Time and effort will be certified three times per year, January 1 to May 31, June 1 to August 31, and September 1 to December 31.

**REFERENCE**

OMB Uniform Guidance