

## Time and Effort Procedure

The Time and Effort procedure is the process by which the Sponsored Projects Office documents the effort and allocation of work of WOU employees on all grants and contracts (state, federal, and private.) This procedure is a system of internal controls which provide reasonable assurance that charges are accurate, allowable and allocable:

1. Budgeted amounts are confirmed and approved by administrative support prior to proposal submission.
2. A pay adjust form is filled out to charge the approved amount of effort to the grant fund.
3. Time is reported regularly with timesheets (classified staff) and Banner self-serve time entry (unclassified staff) and the hours are approved by the employee's supervisor.
4. Quarterly approval of effort percentages are charged to the grant fund by employees and then approved by the Principal Investigator.
5. The Principal Investigator's effort is then approved by their direct supervisor.