OFFICE OF THE CONTROLLER

Time and Effort Top 10 Q and A

January 2026

UNIVERSITY OF
South Carolina

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Top 10 Time and Effort Q and A

#1 Time and Effort Q and A

Why is Time and Effort so important?

- ✓ Salary expenses are the largest cost on sponsored awards.
- ✓ These expenses receive the highest level of audit scrutiny.
- ✓ Effort reports are provided to sponsors during audits.
- ✓ Reports confirm time and effort dedicated to each project.
- ✓ Accurate effort reports are critical for compliance.
- ✓ Inaccurate reporting can result in loss or return of funding.

#2 Time and Effort Q and A

Why am I getting this email notification as a supervisor?

- The system routes effort reports to a supervisor only when both the PI and Co-PI are inactive or the employee is the PI.
- Approval routing is based on the employee’s supervisor of record at the time reports are released.
- The logic in the system is built to route to the supervisor of the employee at the time of the release of reports (mid August, mid February).
- Automated email notifications are generated when an approver’s action is required in the workflow.

#3 Time and Effort Q and A

Why are we confirming the effort report to HCM Distribution if they’re from the same system?

- Effort reports include Institutional Base Salary (IBS) only and exclude certain pay codes that may appear in HCM.
- RSCH 1.08 defines Institutional Base Salary (IBS) and its use in estimating, accumulating, and reporting salary charges to sponsored projects.
- Effort certification must align with research policy requirements, not payroll data alone.
- Confirmation ensures any retrospective payroll adjustments posted during the period are accurately reflected on sponsored projects.

Excluded Earnings Codes

- Certain types of pay are excluded from effort reporting – the most common are highlighted.
- When a specific ERN code is excluded, you will see that pay reflected in HCM, but not the effort report.

Earn Code	Description	Earn Code	Description	Earn Code	Description
$AC	All Earnings Codes - System Cd	BON	Bonus	OVP	Overpayment Deduction
$NA	N/A - Retro Place Holder	BOT	Board of Trustees	PNE	Paid Not Earned
ACF	Athletic Fringe Car	CAR	Car Allowance Cash	RBU	Referral Bonus Upstate Law Enf
ADP	Adoption Assistance	CAT	Car Allowance Teach Treaty	RET	Non Monetary Awd Teach Treaty
AFT	Athletic Fringe Teach Treaty	CNB	Critical Need Bonus	RSV	Intl FaC Overload Retro Std
AL3	Annual Leave Payout Class III	ENP	Paid Not Earned	SBI	State Approved Bonus_Intl
ALL	Annual Leave Lost	FOR	Faculty Overload Retro	SBS	State Approved Bonus_Intl Stu
ALP	Annual Leave Payout	FOV	Faculty Overload	SLL	Sick Leave Lost Student
ALS	AL Payout Student Treaty	HAT	Housing Allowance Teach Treaty	SLT	Sick Leave Lost Teacher
ALT	AL Payout Teaching Treaty	HOU	Housing Allowance Cash	STB	State Approved Bonus
ATC	Athletic Contract Pay	IOV	International Faculty Overload	TFB	Taxable Fringe Benefits
ATH	Athletics Fringe Benefits	ISV	Intl Fac Overload Std Trty	TFS	Taxable Frg Ben Std Trty
AWD	Monetary Cash Awards	MEP	Media Engagement Pay	TFT	Taxable Fringe Ben Teach Trty
AWS	Monetary Cash Student Treaty	MET	Moving Expenses Teache	THB	Taxable Housing Benefit
AWT	Monetary Cash Awd Teach Treaty	MOS	Moving Expenses Student	XRG	Earnings Balances
BNS	Bonus Student Treaty	MOT	Moving Expenses Teaching		
BNT	Bonus Teaching Treaty	MOV	Moving Expenses		

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#4 Time and Effort Q and A

I can’t see a department in HCM Distribution. What am I supposed to do?

- ✓ First, contact the Business Manager for the department to request the appropriate HCM Distribution.
- ✓ If you do not receive a response, contact the Time & Effort (T&E) team at timeandeffort@sc.edu.
- ✓ The T&E team can provide the HCM Distribution report upon request.
- ✓ Please include a clear identifier (e.g., Form ID or Employee ID) with your request to prevent delays. Requests without identifiers may require follow-up and slow processing.

#5 Time and Effort Q and A

I don’t know the individual whose effort report I received to approve. What should I do?

- ✓ Contact your primary Business Manager as the first step.
- ✓ The Time & Effort (T&E) team can add approvers to the workflow if needed.
- ✓ Existing approvers cannot be removed from the workflow.
- ✓ You will continue to receive system notifications until the effort report is fully executed.

#6 Time and Effort Q and A

How do I fix an effort report if it's wrong?

Tip: Payroll should be reviewed regularly for accuracy.

- Retroes can be processed for payroll adjustments less than **90 days old.**
- Submit both of the following forms to the Retro JE mailbox at retroje@mailbox.sc.edu.
  - Payroll Retro Funding Change form
  - Cost Transfer Justification Forms
- Payroll retro funding changes impacting sponsored awards must include a Cost Transfer Justification Form. This form replaces the need for separate justifying memos for payroll transfers.

Payroll Retros and Cost Transfers

Cost Transfer Justification Form

PURPOSE

This justification form will help ensure compliance with Uniform Guidance along with University policy regarding cost transfers. In the event of an audit, the information provided below will be used to substantiate the adjustment. This form is required for any cost transfers that adjust expenditures involving sponsored project accounts (the USCSP Business Unit). Principal Investigator (PI) certification and approval is required for all cost transfer requests. Once completed, this form needs to be attached with required supporting documentation to the proper request (Payroll Retro, Expense Module Correction Form, JV eform, etc.). If this form is not included, the request will not be completed.

COST TRANSFER TYPE

- ☐ Payroll Retro Funding Change Request
- ☐ JV (payment through check/voucher)
- ☐ Expense Module (payment with pcard)
- ☐ Other

Original (incorrect) chartfield *:

Correct chartfield *:

** For payroll retro forms, "see retro form" may be listed if multiple projects/funds are involved in the request*

JUSTIFICATION

1. Please specify the transaction(s) being moved and how it directly benefits the sponsored project it is being moved to, if this is being moved to a USCSP account.
2. How was this error or situation discovered? Please include the reason this was originally charged to the incorrect sponsored project or account.
3. How will this type of error or situation be prevented from happening in the future?

CERTIFICATION

As PI, I approve this expense to be adjusted according to the fund(s)/project(s) listed above. I certify this expense is in accordance with the award budget as well as allocable and necessary for accomplishing the scope of work.

PI Signature:	Date:	**PI Signature:	Date:
Printed Name:		**Printed Name:	

*** If adjustment impacts more than one PI*

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PAYROLL RETRO FUNDING CHANGE

TO BE COMPLETED BY THE DEPARTMENT

USC ID:	NAME (Last, First):	PAY GROUP:

JUSTIFICATION/NOTES (Cost Transfer Justification Form must be completed and attached if a USCSP project is part of the transaction):

PAYCHECK DATE: | **Has this paycheck date previously been moved via a Retro Funding Change Journal Entry?** YES ☐ NO ☐

CURRENT DISTRIBUTION

OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
								TOTAL RETRO FUNDING CHANGE	$ 0.00

NEW DISTRIBUTION

OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
								TOTAL RETRO FUNDING CHANGE	$ 0.00

PAYCHECK DATE: | **Has this paycheck date previously been moved via a Retro Funding Change Journal Entry?** YES ☐ NO ☐

CURRENT DISTRIBUTION

OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
								TOTAL RETRO FUNDING CHANGE	$ 0.00

NEW DISTRIBUTION

OPER UNIT	DEPT	FUND	ACCOUNT	CLASS	BUSINESS UNIT	PROJECT #	COST SHARE	COMBO CODE	AMOUNT
								TOTAL RETRO FUNDING CHANGE	$ 0.00

#7 Time and Effort Q and A

What happens if I don't approve my effort report?

- Sponsored effort not approved by the established deadline, **March 18th**, will be moved to departmental funding.
- Central administration will reallocate salary and effort **after 60 days of non-certification**.
- **FINA 3.12** - Time and Effort Procedure establishes the requirement for timely effort report certification.

#8 Time and Effort Q and A

I can't get an employee to respond to my approval requests. Can the T&E team just move the effort report to the next approver?

- If an employee is unresponsive, the supervisor should be contacted as the first step.
- The Time & Effort (T&E) team can assist in navigating next steps and escalation.
- Effort reports cannot be advanced past an employee to the next approver before the deadline if they are currently employed at the University.
- If an employee becomes inactive after reports are released, the T&E team may assist with routing before the deadline.

#9 Time and Effort Q and A

When a form is in *Error* status, what does that mean?

- *Error* status indicates the effort report routed to an approver who is no longer active in the system.
- The workflow cannot continue until a current, valid approver is assigned.

- If an effort report is in *Error* status, contact the Time & Effort (T&E) team for assistance. The T&E team will add an appropriate active approver and restart the workflow.

#10 Time and Effort Q and A

Why don’t I see my retro reflected in my effort report?

- Payroll retros follow a multi-day processing timeline before appearing on effort reports.
- General Retro Processing Timeline:
  - **Step 1:** Receipt of Retro request to Retro Mailbox
  - **Step 2:** Retro Team review, uploads as an entry, approvals process and post (this could take multiple days)
  - **Step 3:** Uploaded to HCM (intranet)
  - **Step 4:** T&E Team runs a system update to reflect changes on impacted effort reports
- Because of this process, retros may not appear on effort reports for several business days after submission.

Questions

Resources & Contacts

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Time and Effort Resources

Policy FINA 3.12 – Time and Effort Reporting

Business Managers Resources

- Time and Effort Report - Business Manager Demo Video
- Time and Effort Report - Business Manager Job Aid
- Time and Effort Process Map
- Earning Codes List
- PeopleSoft HCM Query for Reports by Department Example

Employee Resources

- Time and Effort Report - Employee Job Aid

Principal Investigator Resources

- Time and Effort Report - Principal Investigator Job Aid

Supervisor Resources

- Time and Effort Report - Supervisor Job Aid

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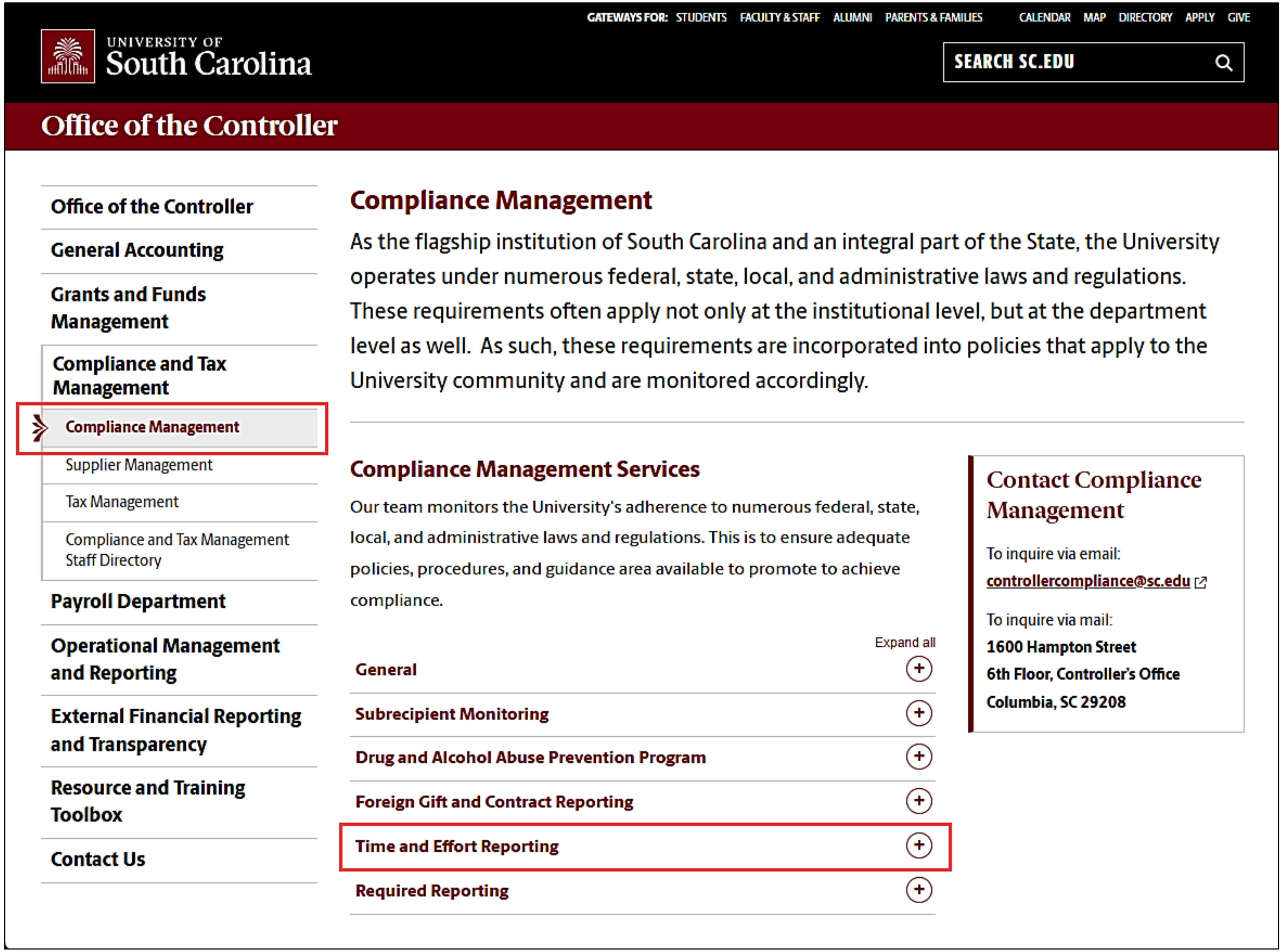

Where to Find the Resources

For more information, visit the Compliance Management page found in the Compliance and Tax Management section.

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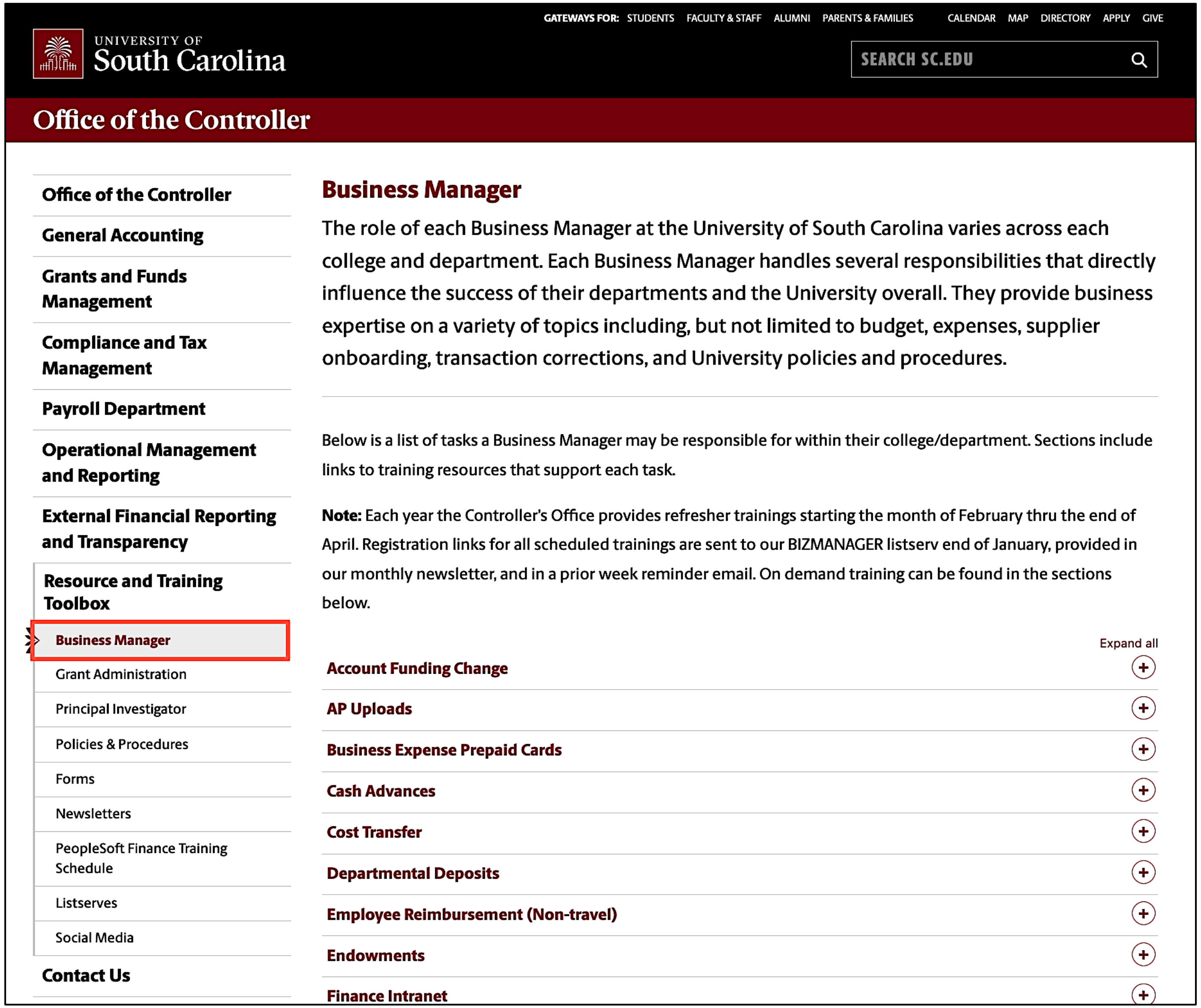
GATEWAYS FOR: STUDENTS FACULTY & STAFF ALUMNI PARENTS & FAMILIES CALENDAR MAP DIRECTORY APPLY GIVE

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SEARCH SC.EDU

Office of the Controller

- Office of the Controller
- General Accounting
- Grants and Funds Management
- Compliance and Tax Management
- Payroll Department
- Operational Management and Reporting
- External Financial Reporting and Transparency
- Resource and Training Toolbox
  - Business Manager
  - Grant Administration
  - Principal Investigator
  - Policies & Procedures
  - Forms
  - Newsletters
  - PeopleSoft Finance Training Schedule
  - Listserves
  - Social Media
- Contact Us

Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Expand all

- Account Funding Change
- AP Uploads
- Business Expense Prepaid Cards
- Cash Advances
- Cost Transfer
- Departmental Deposits
- Employee Reimbursement (Non-travel)
- Endowments
- Finance Intranet

Where to Find the Resources

For training resources, visit our Business Manager page in the Resource and Training Toolbox section.

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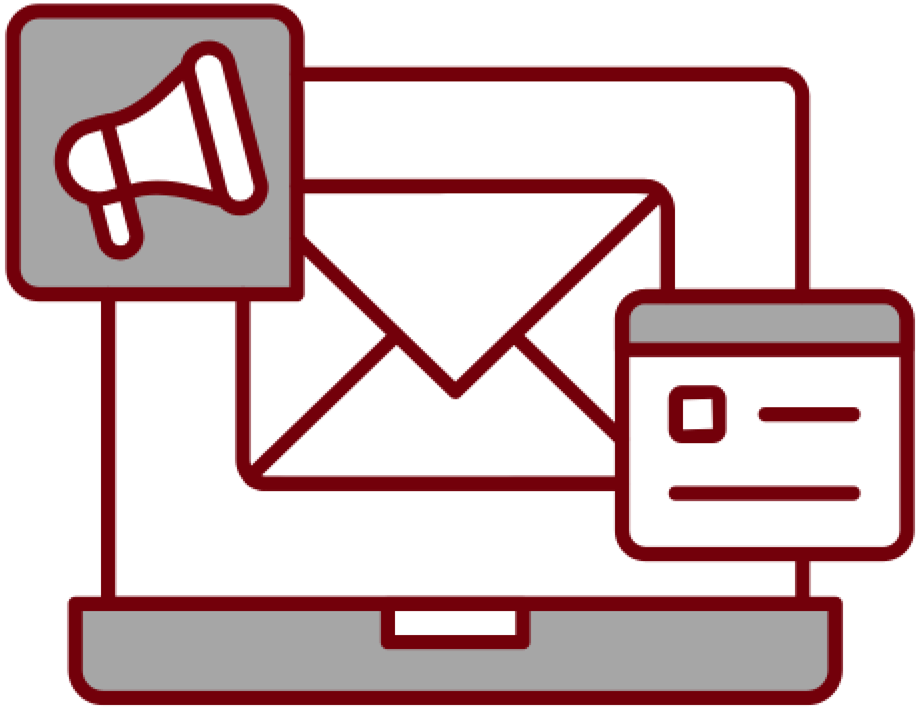
For Questions or Issues

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

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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Fax: 803-777-9586

Email Address:
controller@sc.edu

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