OFFICE OF THE CONTROLLER

Compliance Team

Time and Effort Reporting

Refresher for Principal Investigators (PIs)

February 2024

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Agenda

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Reminders

PI Responsibilities

- Review the salary charged to ensure the associated percentage is a reasonable representation of how the employee spent their time on the award(s) where you are the PI.

- Ensure the reported effort is consistent with any progress reports submitted to the sponsor, as applicable.

- Coordinate with your Business Manager regarding any questions, concerns, or errors/issues identified.

- As PI, you are overall responsible for the expenses that are charged to the sponsored award.

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Important Dates

The next cycle of Time and Effort reports, for the July – December 2023 (period 13), will be made available on **Monday, March 4th, 2024**. 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.

After validation and release by the Business Managers, approvers (e.g., Employee, PI, Supervisor) will receive notification that effort reports are available for review. As a result, there may be a delay between when the reports are made available vs. when they are available for your review and approval.

Reports will be due on **Wednesday, April 3rd, 2024**.

All payroll corrections that affect the reporting period should be submitted by **Friday, February 23rd, 2024**.

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Central Mailbox Update

- Questions regarding time and effort reports should be directed to **timeandeffort@sc.edu**, which is a central mailbox monitored by the Compliance Team.

- This mailbox replaces **GFMeCert@mailbox.sc.edu**.

- The Compliance Team monitors the time and effort reporting process rather than Grants and Funds Management (GFM); the mailbox was renamed to eliminate confusion regarding the responsible area.

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Changes and Corrections

If an error is identified during the certification process that requires correction, those change requests **must be completed and submitted promptly**.

Any issues/errors identified by approvers (e.g., Employees, PIs, Supervisors) should be communicated to their Business Manager upon identification. Business Managers will then initiate any change/correction requests accordingly.

Formal recertification of the report will be required after the associated retro has been posted. Failure to request corrections in a timely manner increases the risk of untimely certification.

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Workflow

- Each time and effort report begins with the Business Manager, who verifies the report and then releases it to the approvers for review and certification (e.g., Employee → PI → Supervisor).

- If the employee/PI or PI/supervisor are the same individual, certification/approval will automatically occur at the subsequent stage; two separate approvals are not required.

- If a change/correction is processed after the report is already partway through the workflow process, it will recycle back to the Business Manager for validation of the change and the workflow will begin again.

Email Notifications

- Employees, PIs, and Supervisors will receive automated email notifications from PeopleSoft when an effort report is available for review and approval.

- These notifications will come from: **Peoplesoft@peoplesoft.com**

- These emails are **<u>NOT</u>** spam or phishing.

- If an approver is uncomfortable clicking the link within the email notification, they may also log directly into PeopleSoft HCM to approve any pending reports.

- The email notifications include links to respective job aids.

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Email Notification Example

From: PeopleSoft@peoplesoft.com <PeopleSoft@peoplesoft.com>
Date: Monday, September 18, 2023 at 5:22 PM
To: ██
Subject: Approval Needed: ██████████████ Effort Report, Form #635092

A Time and Effort Report has been created for ████████████████ for the January - June 2023 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=635092&G3FORM_TASK=EVL

Certification is required to be completed promptly within 3 days of receipt. Failure to certify may result in the removal of salary charges from sponsored awards, 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

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Managing Multiple Notifications

- PeopleSoft automatically sends an email notification to the person in each approval role

- As a result, if the same person is listed in multiple roles on the report (e.g., PI and Supervisor), they will receive multiple email alerting them to approve, but they only need to approve **once**

- We recognize this is not ideal and will work with our IT Team to fix this for future reporting periods; however, in the meantime, we recommend the following:
  - o Create a folder within your Outlook mailbox and use the Manage Rules & Alerts feature to route these notifications to a created designated folder
  - o Log directly into PeopleSoft HCM to view your queue frequently

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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, 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

eForm "Hold" Option

- The option to **HOLD** an effort report should not be used – please remind your users!

- Placing a report on hold will cause it to be "stuck" in the workflow.

- Once effort reports are released (or "submitted") by Business Managers, approvers should:
  - **Recycle** the form if there are discrepancies or corrections needed, or
  - **Approve** the form

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Reporting Period IDs

Reporting Period ID	Reporting Period Name
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

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

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Key Takeaways

- Time and effort reporting is "after-the-fact" accounting of actual time spent on a specific sponsored project.

- Errors **must** be identified and corrected **timely**!

- Reports **must** be certified by the employee.

- Reports **must** be certified by a PI and supervisor with first-hand knowledge of the employee's effort.

- Spending out grants is **unallowable**.

- Effort reports are incorporated into the official records of the University and are subject to audit and the False Claims Act.

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Troubleshooting, Tips, and Tricks

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.

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Tips and Tricks

- Save **PeopleSoft HCM** as a shortcut in your browser.

- Log in once or twice a week and navigate to the "Certify a Grant Report" tab and perform open searches for reports awaiting your review and approval.
  - Open/blank searches will generate a listing of all reports currently pending your review and approval.

- Effort report certification is a multi-approver process; if one approver in the process recycles a report for corrections, the report will have to go through the entire approval process again once resolved.

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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

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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.

- 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.

Compliance Matters

Regulations to Know

- **Code of Federal Regulations** (2 CFR 200), known as **Uniform Guidance**, establishes Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards

- Agency-specific guidance (NIH, HHS, NSF, etc.)

- Non-federal grants commonly refer to Uniform Guidance in their agreements, making them subject to the same rules

- University policies and procedures

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Uniform Guidance

200.302 – Internal Controls

- Establish and maintain effective internal controls over the federal award that provide reasonable assurance that the award is being managed in compliance with regulations
- Take prompt action when instances of noncompliance are identified

200.306 – Cost Sharing and Matching

- Any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be:
    - Verifiable from the entity's records
    - Not included as contribution for any other award (no double counting)
    - Necessary and reasonable for the award

Uniform Guidance

200.403 – Factors Affecting Allowability of Costs

- Costs must:
  - Be necessary and reasonable for the performance of the award
  - Conform to any limitations or exclusions set forth
  - Be consistent with the policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity
    - For example, bonuses or additional compensation cannot be based on the amount of remaining funding for an award
  - Not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost
    - We cannot directly charge a grant for something that is already incorporated in our IDC rate
    - For example, generally, we cannot charge electricity or water directly to the grant

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Uniform Guidance

200.404 – Reasonable Costs

- A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person
  - Is it generally recognized as ordinary and necessary for the operation of the entity in performance of the award?
  - Is it actually needed and used to accomplish the scope of work?
  - Are sound business practices used (e.g., arm's length bargaining, etc.)?
  - What are the market prices for comparable goods and services for the geographic area?
  - Is the entity significantly deviating from its established practices and policies regarding the incurrence of costs which may unjustifiably increase the federal award's costs?
    - Example: The University policy is to replace computers every three years. You received a new federal award and decide to replace a computer that is only one year old.

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Uniform Guidance

200.405 – Allocable Costs

- A cost is allocable if the expense is chargeable or assignable in accordance with the relative benefits received.
  - Is it incurred specifically for the award?
  - Is it actually needed and used to accomplish the scope of work?
  - Is it necessary to the overall operation of the entity?
  - Is it assignable? If benefiting both the award and the entity, costs must be distributed in proportion, using reasonable methods to approximate.
- Any cost allocable to a particular award may not be charged to other federal awards to overcome fund deficiencies or avoid restrictions, regulations, or term and conditions of the award.
  - However, if a cost benefits two or more projects, it must be allocated to the projects based on proportional benefit.

Example: You have a federal award that ends on 12/31/23 and has a remaining balance of $2,000. You decide to purchase a new freezer that will be delivered on 12/22/23.
- *Will the award receive the relative benefits of the purchase?*
- *Will this really be used to accomplish the scope of work for the award?*

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Agency-Specific Guidance

Example – HHS Grants Policy Statement, Cost Transfers and Overruns

- "Cost transfers by recipients between grants, whether as a means to compensate for cost overruns or for other reasons, generally are unallowable; however, the cost transfers by recipients may sometimes be necessary to correct bookkeeping or clerical errors…".

- "Permissible costs transfers should be made promptly after the error occurs but no later than 90 days following the occurrence unless a longer period if approved in advance…".
  - Occurrence = date of original change

- "The transfer must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charges. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient".

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Applicable Credits

- If you discover erroneous charges have been placed on a grant or award, the 90-day time frame does not apply.

- Errors must always be corrected, regardless of timeframe.

- **2 CFR 200.406** specifically states that the charge needs to be removed and the credit applied as needed.

- However, remember – cost overruns are specifically disallowed as an expense on a different grant.

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Uniform Guidance – Compensation

2 CFR 200.430 – Compensation – Personnel Services

- Sets the criteria for acceptable methods for charging salaries and wages and requires that institutions follow acceptable methods for documenting the distribution of effort for all project personnel.
  - o Must be reasonable for the services rendered.
  - o Must be consistent with that paid for similar work.
  - o Must conform to the established policy of the federal entity and be consistently applied to both federal and non-federal activities.
    - ▪ Cannot have "special" rules for federal awards that are inconsistent with University policy.

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Why does it matter?

- Salary is the largest expense on all our sponsored awards.

- As a result, it is our **biggest** exposure for risk.

- Uniform Guidance requires internal controls to be in place to support effort expended on federal awards and that the effort be properly documented.

- Effort documentation must provide reasonable assurance that amounts charged are **<u>accurate</u>**, **<u>allowable</u>**, and **<u>properly allocated</u>**.

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Legal Ramifications

- Upon completion, effort reports are considered **legal documents** subject to internal and external audits.

- It is extremely common for effort reports to be requested during audits.

- Do not certify an effort report unless it is correct – don't be afraid to ask questions!

- Erroneously certifying effort can be viewed as **fraud**, which could result in consequences as outlined in the **False Claims Act**.

Risks of Non-Compliance

- If effort reports are incomplete or incorrect, sponsors may:
    - Disallow expenses and/or require repayment
    - Reduce or eliminate future funding
    - Initiate suspension and debarment proceedings
    - Take other available legal remedies
    - Require additional oversight of systems and controls
- Given the University's research mission and status, every effort needs to be taken to comply the respective requirements.

Example: In 2018, NIH issued additional regulations and revoked Duke University's expanded authority after the discovery of research misconduct, which included falsified research and embezzlement of research funds dating back to 2010. **$112.5 million** was paid back to the government.

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What is Considered Time and Effort?

- Effort = "the portion of time spent on a given activity expressed as a percent of total activity for which an individual is employed by the institution".

- Total activity may include but is not limited to teaching, clinical practice, research, preparing proposals, administrative responsibilities, etc.

- Effort **must** equal 100%.

- It is **not** based on a 40-hour workweek.

Is Payroll the Same as Effort?

NO!

Payroll	Effort
- Describes the allocation of an individual's salary. - Can be expressed as an <u>estimate</u> of actual time worked. - Is the basis for generating the effort report.	Describes how time was <u>actually</u> spent and allocated to the award(s), regardless of whether it was reimbursed by the federal sponsor.

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Time and Effort Example

- You have two faculty members that are both co-PIs on a large NIH award. Each were **proposed** to spend 2.25 academic months (for their 9-month appointments), or 25%, on the award.

- Upon being awarded the grant, you set up payroll to charge the grant 25% of each faculty member's salary as outlined in the Notice of Award and grant budget.

- Effort certification is the retrospective confirmation, or after-the-fact certification, that the allocation of an individual's actual time and effort spent on specific activities is correct.

- Effort certification is not just a rubber stamp of the salary/payroll distribution.

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Time and Effort Example

Faculty Member 1 averages 40 hours per week as follows:

- 20 hours teaching and administrative duties
- 10 hours on the NIH award
- 10 hours on another grant (Award A)

Faculty Member 2 averages 60 hours per week as follows:

- 20 hours teaching and administrative duties
- 10 hours on the NIH award
- 10 hours on another grant (Award A)
- 8 hours on another grant (Award B)
- 12 hours on another grant (Award C)

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Time and Effort Example

- Each faculty member were **proposed** to spend 25% on the NIH award.

- Faculty Member 2 is overcharging the NIH award by almost 10%!

- Uniform Guidance allows reasonable estimates and does not expect perfection; however, estimates should be reviewed and "trued-up" based on actual effort expended.

- Variances greater than 5% should be adjusted.

ACTUAL EFFORT	Faculty Member 1 (averages 40 hours/week)		Faculty Member 2 (averages 60 hours/week)	
Teaching and Admin	50%	(20/40)	33.3%	(20/60)
NIH Award	**25%**	**(10/40)**	**16.7%**	**(10/60)**
Grant A	25%	(10/40)	16.7%	(10/60)
Grant B			13.3%	(8/60)
Grant C			20%	(12/60)
Total Effort	100%	(40/40)	100%	(60/60)

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Uniform Guidance

- The federal government recognizes that, in an academic setting, teaching, research, service, and administration are often inextricably intermingled.

- As a result, effort is based on the time necessary to fulfill 100% of activities for which an individual can be compensated, _regardless_ of the number of hours worked.

- Uniform Guidance is purposefully worded and based on "100% effort" to avoid issues that arise with the various pay or appointment types and the possible over-commitment of faculty time.

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Salary Cap

- A salary cap is an imposed limit for the total salary rate allowable to be charged for an individual by the sponsor.

- Any amount above the salary cap must be recorded as cost share and will be considered mandatory uncommitted cost share to properly capture total expended effort and cannot be used as effort on another sponsored project.

- This is to prevent the double counting of effort and ensure faculty do not become overcommitted.

See Grants and Funds Management's **Understanding Cost Share** training for more information on cost share.

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Salary Cap Example

- Dr. Greyhound's annual institutional base salary is $300,000 and he has committed (and expended) 10% effort on an NIH grant that has a salary cap of $212,100.

- Due to the NIH limit, the maximum we can directly charge his NIH grant is $21,210 ($212,100 x 10%).

- In order to properly record the effort committed (and expended) on the NIH grant, the remainder must be booked as cost share on the grant.

- Departments and Business Managers must be mindful of the salary cap!

Cost Share Calculation	
Institutional Base Salary	$300,000 x 10% = $30,000
Salary Cap Allowance	$212,100 x 10% = $21,210
Amount to Cost Share	$87,900 x 10% = $8,790

Payroll form would directly charge 7.07% (21,210 / 300,000) and cost share 2.93% (8,790 / 300,000) to the grant to account for the full 10% effort expended

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Salary Cap Calculation Template

- To help with salary distribution allocations related to Salary Caps, the Controller's Office has developed the **Salary Cap Calculation Template** to assist
  - o There is a tab for 12, 11, and 9-month appointments.

- To use this template, you will need to know:
  - o Employee's total salary per pay period (remember – bonuses or cash awards are excluded)
  - o Sponsor salary cap
  - o Total effort percentage committed

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Retro Funding Changes and Corrections

- It is imperative that payroll adjustments are processed timely.

- **<u>ANY</u>** salary reallocations or redistributions directly effect time and effort reporting.

- Formal recertification must be completed and should be taken seriously.

- Employees, PIs, and Supervisors are responsible for promptly coordinating with their Business Manager to request any needed changes and corrections.

- Transfers should be made within **<u>90 days</u>** of the original transaction.

- Please note – if an award is ending, the 90-day window is shortened accordingly, and all changes must be posted in a timely manner to comply with close-out requirements.

- Cost transfers are subject to University Policy **<u>FINA 3.35 – Cost Transfers</u>**.

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Payroll Retro Funding Changes

- Please ensure you are using the current **Payroll Retro Funding Change form**, which is required for all payroll retro funding changes.

- Be sure to enter **CORRECT** funding chartstrings and corresponding combo codes.

- Entering incorrect information can cause delays or the need to submit additional funding change forms.

Cost Transfers

- Any cost transfer, including Payroll Retro Funding Changes, must be accompanied by a Cost Transfer Justification Form if those changes impact sponsored awards.

- This form replaces the need for any justifying memos that would otherwise have been included when requesting transfers.

- This form protects all vested parties by:
  - Ensuring PI review and approval prior to the expenses being moved.
  - Ensuring proper documentation is maintained to avoid audit finding.

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University Policy

The University's Time and Effort Reporting policy/procedure requires reports to be certified in a timely manner.

FINA 3.12 Policy

FINA 3.12 Procedure

Specifically, "**Time and Effort Reports should be fully certified within 30 days of issuance. Any effort not certified by day 60 is subject to be moved to department funds**".

The Controller's Office will monitor report completion and enforce this policy to ensure compliance.

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).

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Review of Certification Process

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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.)

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Who Needs to Review and Certify Effort?

- Reports will be reviewed and verified by Business Managers **first** and then released for certification and approval to the following:
  - o Employees, then
  - o PIs, and
  - o Supervisor last

- The system ensures PIs and Supervisors are part of the certification process.

- Once an effort report is certified by the Employee, applicable PIs, and their Supervisor, the report is considered complete (fully executed).

- Communication is key!

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Walkthrough – Employee

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".
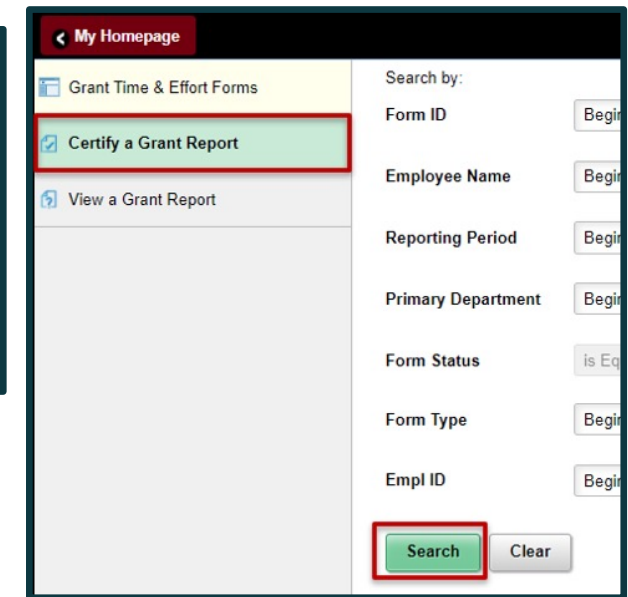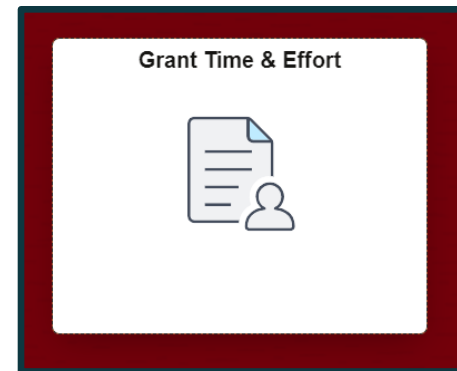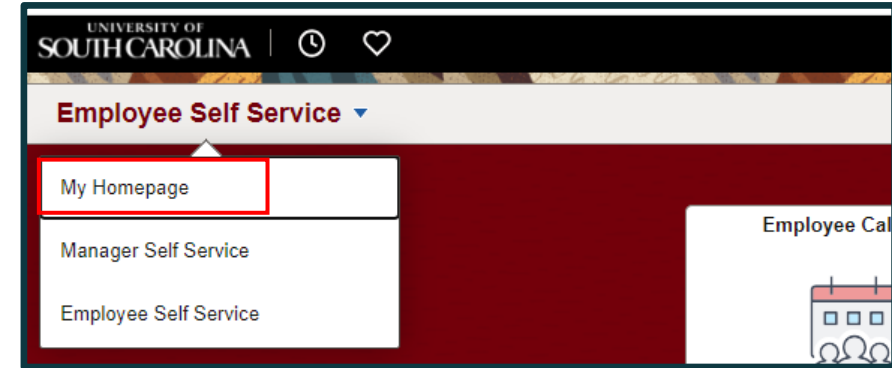
Walkthrough – Employee

Once verified, toggle all Accounts and the Acknowledgement from "No" to "Yes", add any applicable comments (e.g., Effort accurate), and click "Approve".

If a report is inaccurate, the employee should promptly coordinate with their Business Manager to initiate the required correction.

Walkthrough – Employee
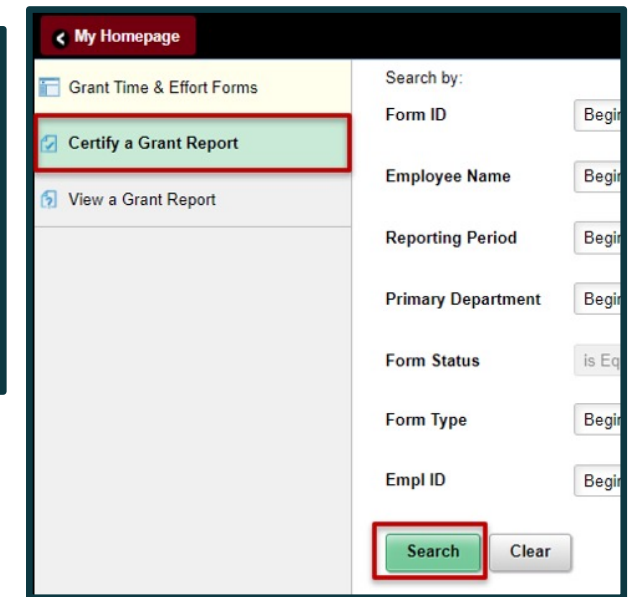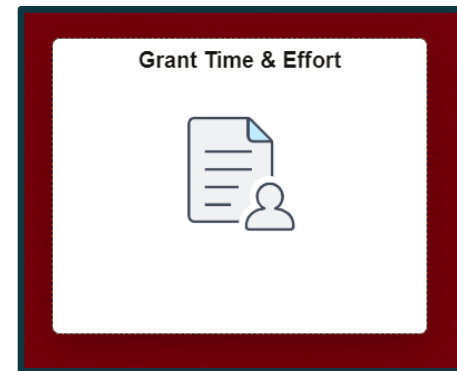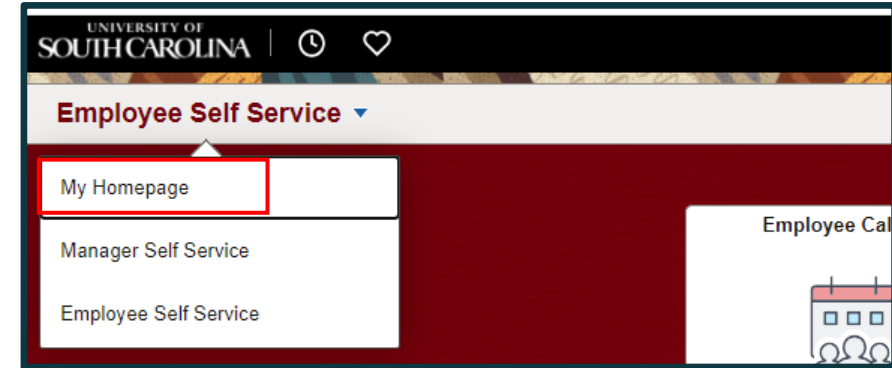
Walkthrough – Employee

Walkthrough – Principal Investigator (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".
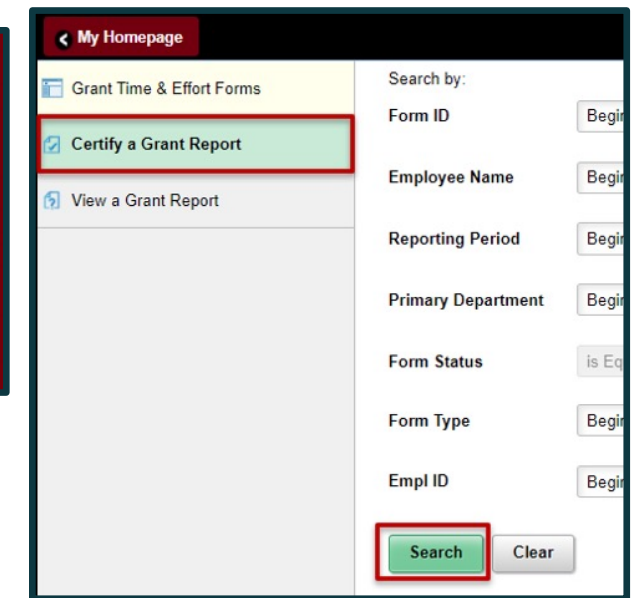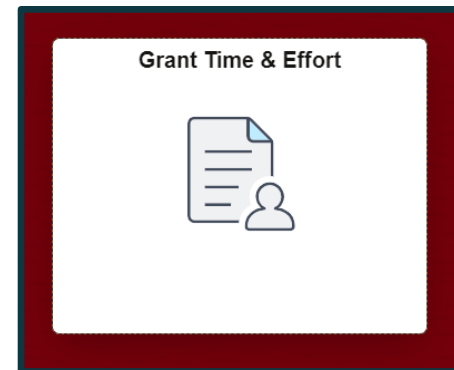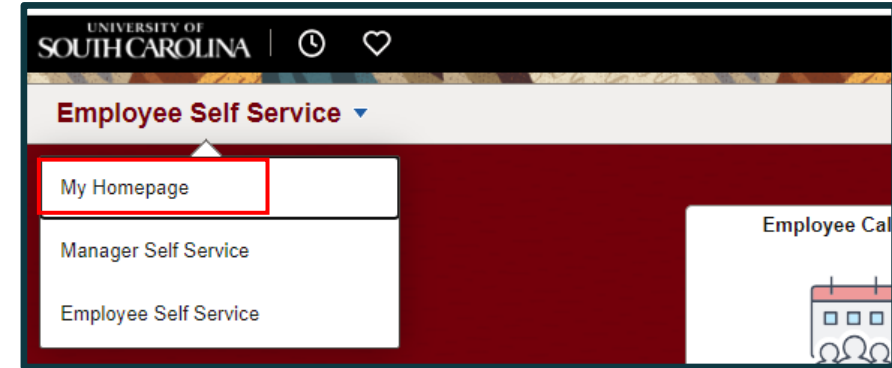
If a PI receives a report for an employee that did not work on their award(s), they need to email their Business Managers promptly to initiate a resolution.

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Walkthrough – Principal Investigator (PI)

If a report is inaccurate, the PI should promptly coordinate with their Business Manager to initiate the required correction.

- If the employee is active, the report should come to the PI with all lines toggled to "Yes", as they have completed their employee certification. The PI will then reconfirm their project is correct by leaving it toggled to "Yes".

- If an employee is inactive, the PI may have to toggle the applicable project line from "No" to "Yes" to confirm.

- The PI will only have access (and responsibility for) the lines on the report where they are listed as the Principal Investigator.

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Walkthrough – Principal Investigator (PI)

Once verified, toggle the Acknowledgement from "No" to "Yes", add any applicable comments (e.g., Effort accurate), and click "Approve".

Walkthrough – Supervisor

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 – Supervisor

If a report is inaccurate, the supervisor should promptly coordinate with their Business Manager to initiate the required correction

- If the employee is active, the report should come to the Supervisor with all lines toggled to "Yes", as they have completed their employee certification. The PIs have also approved the Sponsored Accounts section, leaving the Supervisor responsible for reconfirming the University Account section only.

- If an employee is inactive, the person designated as the employee's primary supervisor will be responsible to toggle any needed lines from "No" to "Yes" on behalf of the inactive employee.

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Walkthrough – Supervisor

Once verified, toggle the Acknowledgement from "No" to "Yes", add any applicable comments (e.g., Effort accurate), and click "Approve".

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Walkthrough – Supervisor

At this point, the effort report is considered complete and will fully execute in the system!
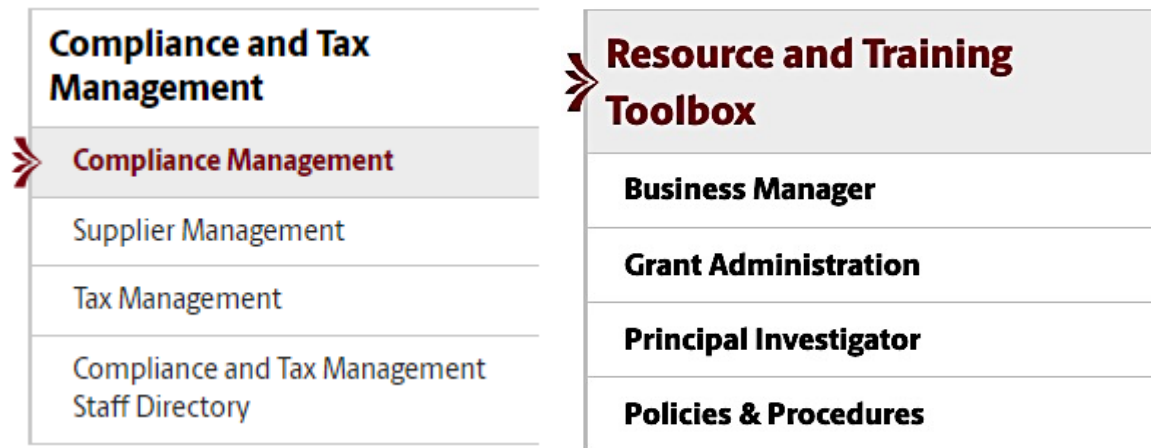
Training and Contacts

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Office of the Controller Website

Our website was recently redesigned to provide a more user-friendly experience. The Resource and Training Toolbox was created to consolidate training resources in one location.

Compliance and Tax Management

> Compliance Management

Supplier Management

Tax Management

Compliance and Tax Management Staff Directory

Resource and Training Toolbox

Business Manager

Grant Administration

Principal Investigator

Policies & Procedures

Navigate to the **Compliance Management** page or Time and Effort Reporting sections within the toolbox for applicable resources.

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Job Aids

Various job aids are available based on role:

- **Time and Effort Report – Employee Job Aid**
- **Time and Effort Report – Principal Investigator Job Aid**
- **Time and Effort Report – Supervisor Job Aid**

These job aids can be found in the Time and Effort Reporting sections on the **Business Manager** and **Principal Investigator** pages within the Resource and Training Toolbox.

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Questions / Issues

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

Lindsey Cox – Director of Compliance and Tax

Faye Parks – Senior Compliance Manager

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THANK YOU!

Office of the Controller

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Fax: 803-777-9586

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controller@sc.edu

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

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