



## ***Time Sheets***

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As part of the Terms and Conditions, some research funders require evidence of an individual's time worked on an award. These sponsors include the Research Councils (RC), European Commission (EC) and National Institute of Health (NIH). For Framework 7 grants, time sheets are mandatory. Horizon 2020 – The EU Framework Programme for Research and Innovation has replaced the Framework Programme (FP7)

Each sponsor may have different requirements, so detailed information, as well as timesheet templates and guidance, can be found on the Research Office web page:

- [Managing Research Projects, Research Projects from Start to End, Timesheets](#)
- [Managing Research Projects, Managing EU Funding, Horizon 2020, Staff Costs and Timesheets](#)

Time sheets must be completed monthly, signed off by the Principle Investigator (PI) and retained for 6 years or longer if specified by the sponsor. The PI's time sheet must also be authorised by his/her own superior.

For staff working only on their grant, their salary will automatically be charged to the grant and the time sheet will provide evidence to support these costs.

For staff who are working less than 100% of their time on the grant, their salary will be charged to the normal funding source for that post. A calculation is then required to determine the hourly rate, multiplied by the number of hours, which is the cost charged to the Grant.

### **Recent audits of timesheets have been very critical and their findings included:**

- High % of timesheets missing
- Unsigned timesheets
- Timesheets not completed within 2 months
- Dates not included
- Completed or authorised before the period of the timesheet!

Potential implications of this are that we may receive a reduction in staff costs funding or items will be disallowed.

## Processing timesheets

It is the department's responsibility to process the timesheets via a grants journal (miscellaneous transaction) at the end of every month before the *Grants module* closes to departments (3<sup>rd</sup> working day after month-end). This will ensure that overheads due on these salary costs are calculated and posted in the correct month.

<b>Debit</b>	When processing the journal, the Research Grant is <i>debited</i> using the expenditure type, <i>Principal Investigator Stipend</i> , even if the individual is not a PI.	
	The journal description should note <i>Salary costs for ....</i> and include the name of the staff member and the month being charged.	
<b>Credit</b>	Cost Centre	Department's research cost centre e.g. <b>XXAG</b>
	Source of Funds	<b>EDAA</b> ( <i>Departments Share of Research Overheads</i> )
	Transaction Code	<b>LZAC</b> for all <i>EC FP7</i> and <i>H2020</i> grants

Example of screen:

The screenshot shows the 'Expenditures' window with the following data:

Employee Name	Employee Number	Organization	Expnd Ending Date	Control Total	Running Total	[ ]
		EW_Research Servi	05-OCT-2008		195.6	

Batch Control Total: [ ]      Batch Running Total: 195.6

**Expenditure Items**

UFS Expenditures

Expnd Item Date	Project Number	Task N	Award Number	Expnd Type	UOM	Quantity	Comment	[ ]
30-SEP-2008	EWAG.005	1	RG56789	Principal Investigator Stipend	Poun	195.6	SALARY CHAR	EV

**Expenditure Items** dialog box:

Cost Centre: **EWAG** RESEARCH SERVICES: RESEARCH GRANT ACTIVITY  
Source of Funds: **EDAA** DEPARTMENTS SHARE OF RESEARCH OVERHEADS  
Transaction: **LZAC** EC FP7 PI/COI REIMBURSEMENT

Once the *Grants module* has closed the *Central Research Accounting* section will transfer the portion due to the Chest from the departmental research cost centre to the Chest (**AA.AABA.AFAA.LZAC**) before closure of the *General Ledger*.