

## ROP/04 POST AWARD MANAGEMENT POLICY

### Timesheet Procedure Flowchart



#### Flowchart reference notes:

1. Prepare the downloaded timesheet template(s) on behalf of the Principal Investigator, Co-Investigator, and Researcher etc. and save them on to a shared drive that can be accessed by all departmental staff required to complete timesheets. See the Research Office - Timesheets and TimeSMART webpage: <http://www.imperial.ac.uk/research-and-innovation/research-office/managing-projects/timesheets/>
2. [Timesheet Procedure 2.9.](#)
3. Taking a copy and saving the timesheets electronically in pdf is considered best practice and helps reduce risk if timesheets were to go missing. Auditors may for example accept a scanned original.

## Departmental Administration Minimum Monitoring Requirements - Timesheets

The Principal Investigator of the research award is ultimately responsible for ensuring that timesheets are completed, approved and submitted. Departmental Administration should collate and quality-check the documents on a monthly basis.

Departmental Administration is responsible for:

- a) Management and co-ordination of the timesheets process (including collation)
- b) Monitoring completion and line management approval (e.g. if the PI or Co-I is a HoD, their Line Manager must approve their timesheet)
- c) Quality checking
- d) Submission to Faculty Research Services quarterly

Timesheets should be collated and checked monthly and submitted to Faculty Research Services **at least quarterly**.

Once submitted to Faculty Research Services, this represents the final timesheet and no alterations are allowed without approval from the Research Services Manager.

### 2 Timesheet Procedure

- 2.1 An individual(s) within the Department should be delegated to manage and coordinate the timesheet process.
- 2.2 A separate database should be maintained (see Annex I) to log any employees assigned to a research award, where timesheets must record working time to be charged. Typically, the database should be updated regularly and hold the following key data:
  - a) Employee Details (Name, CID, Contract Dates, FTE % etc.)
  - b) Project/GL Account Charged (P-code, G code, N code etc.)
  - c) Proposed Charge Period (Period Charged at X% of FTE)
  - d) Funder Information (e.g. OST Research Councils / EU Commission FP7 / H2020 etc.)
  - e) Reporting Period (Financial Milestones, e.g. Form C / IES / FES Submissions)<sup>1</sup>
  - f) Estimated Hours per Project/GL account (e.g. 12mths at 100% FTE = 1,540 hrs)
  - g) Timesheets Received (Months received, Actual time worked)
  - h) Difference between budgeted time and actual time
- 2.3 The applicable Excel timesheet template(s) is downloaded from the Research Office webpage<sup>2</sup> and initially prepared with employee and project details.
- 2.4 All timesheets are saved onto a shared drive facility that can be accessed by all Departmental staff.
- 2.5 Faculty Research Services should email the PI when the grant is set up, reminding them that of those employees required by the funder to complete timesheets, setting out the funder requirements.
- 2.6 The Departments email each employee at the beginning of each month (1<sup>st</sup> working day) as a reminder to access and complete their timesheet(s) for the previous month. This should also inform them that their timesheet is ready to be accessed via the shared drive facility.

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<sup>1</sup> Information concerning reporting periods, FP7 Periodic Financial Statements (Form C), Interim Expenditure Statements (IES) and Final Expenditure Statements (FES) can be obtained from the Grant Agreement (CEC) or from the Grant Conditions (GC16)/Award Letter (Research Councils). If unclear, please consult with RS/JRO.

<sup>2</sup> <http://www.imperial.ac.uk/research-and-innovation/research-office/managing-projects/timesheets/>

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- 2.7 Each employee accesses their timesheet and records their actual hours worked (monthly as per funder requirements), absence taken, work package or activities worked, a description of work plus any additional information. This should be completed within 5 working days.
- 2.8 Instances of non-compliance should be escalated to Departmental line management.
- 2.9 Once completed, the timesheets should be quality checked to:
  - ensure they are completed adequately, meeting funder requirements
  - check the actual project hours recorded covers at least the expected standard productive hours
  - check the charging schedule (either on ICIS or with the data held in a separate database)
  - check and compare any absence recorded (e.g. annual leave, unpaid leave, bank holidays, College closure days, sick leave and training days) against Departmental or HR records
- 2.10 Any queries or problems should be addressed and resolved before signature.
- 2.11 Within 10 working days of the end of each month, timesheets are completed, checked and problems resolved. An email is then sent to employees, informing them that timesheets can now be printed, signed and approved (PI, HoD etc.).
- 2.12 All signed and approved timesheets are collated, taking a copy (ideally scanned) for internal recording purposes. It is advisable to save a pdf copy in folders on the shared drive.
- 2.13 Original timesheets are kept in a Departmental holding file and then submitted to RS/JRO quarterly.

### 3 Timesheets – Potential Issues and Implications

	Potential Timesheet Issues	What external funders or auditors could conclude?
3.1	The contracted hours model selected does not reflect the contracted hours of employment.	Suggests there are insufficient quality checks being carried out by the delegated representative at the departmental level. HR records could be checked by external funders or by an auditor. Any differences between records could require an explanation or in a worst-case scenario, invalidate the timesheets.
3.2	Activity or work package information is not provided.	Suggests there are insufficient quality checks being carried out by the delegated representative at the departmental level. No reference to time spent on the tasks or work packages included in the Description of Work (RTD, management, other...) has been made. This is good practice and a CEC requirement and External funders or auditors could conclude that the timesheets are incomplete / invalid.
3.3	Absence tab not completed.	Suggests no sickness, bank holidays, College closure days or annual leave has been taken. HR records could be checked by external funders or by an auditor. Any differences between records could require an explanation or in a worst-case scenario, invalidate the timesheets.
3.4	Actual productive hours worked are less than the standard contracted hours model.	Suggests that the project has been overcharged and External funders or auditors may require evidence that a cost adjustment (HR18) has been processed, which ultimately could result in a financial burden for the department.
3.5	Comprehensive hours not recorded correctly.  <i>Comprehensive timesheets must account for all of an employee's paid time (actual productive hours and authorised absence – e.g. the entire calendar period must be accounted for). Any unpaid or in-kind contribution should be treated as authorised absence.</i>	Suggests the timesheets do not reflect 100% of a person's time spent at College (e.g. other projects, departmental activities and absences are not recorded). There is no assurance that the actual salary cost, which has been charged, is proportionate or correct. This also suggests that each project may have been charged erroneously and a cost adjustment (HR18) may be required by an external funder or auditor, which ultimately could result in a financial burden for the department.
3.6	Actual hours worked across multiple projects are not proportionate to the proposed charging schedule.  <i>See the labour Distribution screen in ICIS for detail of an employee's charging schedule As a precaution, always refer to the original contract request form and any subsequent contractual change forms to determine the proposed allocation of working time</i>	Suggests the hours recorded do not reflect the planned effort as per the application and grant agreement, i.e. the percentage of productive hours worked per project are not proportionate to the salary charged. This suggests that each project may have been overcharged or even undercharged. Therefore evidence of a cost adjustment (HR18) may be required by an external funder or auditor which ultimately could result in a financial burden for the department.
3.7	Does not have the correct line management approval	Suggests there are insufficient quality checks being carried out by the delegated representative at departmental level.
3.8	Timesheets signed/approved for Bank Holidays, Weekends, College Closure Days	Even though researchers do not work conventional office hours, this may suggests there are insufficient quality checks being carried out by the delegated representative at departmental level.
3.9	Timesheets all signed or approved on the same date	Suggests there are insufficient monitoring and tracking procedures in place at departmental level. It could also suggest that timesheets are not being completed and/or approved on a monthly basis.

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3.10	Not submitted to RS/JRO in a timely manner e.g. monthly or quarterly	Suggests there are insufficient monitoring and tracking procedures in place at departmental level. It could also suggest that timesheets are not being completed and/or approved on a monthly basis.
3.11	Not received until chased by RS/JRO	Suggests there are insufficient monitoring and tracking procedures in place at departmental level. It could also suggest that timesheets are not being completed and/or approved on a monthly basis.
3.12	Multiple Timesheets are received for the same person for the same period	Suggests there are insufficient monitoring and tracking procedures in place at departmental level. It could also suggest that timesheets are not being completed and/or approved on a monthly basis.

## Annex I – Example Database for Recording Staff Charged to Research Projects

TAB 1																		
Recording Staff Charged to <u>Research Projects</u>																		
Employee Name			Contract					Budgeted Charging							GL Account/Project Details			
Surname	Forenames	Title	CID	Start	End	Contracted Hours Model <sup>1</sup>	FTE%	GL Account	Project	Start	End	Years	Months	Charge	Minimum Hours to be worked <sup>2</sup>	Funding Source	Next Reporting Period <sup>5</sup>	
Smith	John	Prof.	111111	1-Jun-10	N/A	35	80%	AAAAA.G00000		1-Jun-10	30-Nov-10	0.5	6	100.00%	616	DEPT TIME (E.G.TEACHING)	N/A	
									P14212_AAAAA	1-Dec-10	30-Apr-13	2.41	29	5.00%	149	FP7 EU COMMISSION		
								AAAAA.G00000		1-Dec-10	30-Apr-13	2.41	29	95.00%	2828	DEPT TIME (E.G.TEACHING)		
									P14212_AAAAA	1-May-13	30-Nov-13	0.58	7	5.00%	36	FP7 EU COMMISSION	Final - 01/12/12 - 30/11/13	
									P22581_AAAAA	1-May-13	30-Nov-13	0.58	7	7.00%	50	FUNDING FROM OTHER SOURCES		
								AAAAA.G00000		1-May-13	30-Nov-13	0.58	7	88.00%	632	DEPT TIME (E.G.TEACHING)		
									P22581_AAAAA	1-Dec-13	31-Dec-14	1.08	13	7.00%	93	FUNDING FROM OTHER SOURCES		
								AAAAA.G00000		1-Dec-13	31-Dec-14	1.08	13	93.00%	1241	DEPT TIME (E.G.TEACHING)		
								P22581_AAAAA	1-Jan-15	30-Apr-16	1.33	16	7.00%	101	FUNDING FROM OTHER SOURCES			
								P54321_AAAAA	1-Jan-15	30-Apr-16	1.33	16	4.00%	57	H2020 EU COMMISSION	P1 - 01/01/15 - 30/06/16		
								AAAAA.G00000	1-Jan-15	30-Apr-16	1.33	16	89.00%	1279	DEPT TIME (E.G.TEACHING)			
								P54321_AAAAA	1-May-16	31-Dec-17	1.67	20	4.00%	72	H2020 EU COMMISSION	Final - 01/07/16 - 31/12/17		
								AAAAA.G00000	1-May-16	31-Dec-17	1.67	20	96.00%	1725	DEPT TIME (E.G.TEACHING)			
								P14212_AAAAA	1-Dec-10	30-Nov-13	3	36	100.00%	4620	FP7 EU COMMISSION	Final - 01/12/12 - 30/11/13		
	P20075_AAAAA	1-Dec-13	30-Nov-16	3	36	100.00%	4620	OST RESEARCH COUNCIL	FES - 01/12/13 - 30/11/16									

									P54321_AAAAA	1-Dec-16	31-Dec-17	1.08	13	100.00%	1668	H2020 EU COMMISSION	Final - 01/07/16 - 31/12/17
												0	0	0.00%	0		
												0	0		0		
Bloggs	John	Mr.	444444	1-Dec-10	31-Dec-17	35	100%										

**TAB 2**

**TIMESHEETS RECEIVED**

Employee Name			Contract					2010												2011			
Surname	Forename	Title	CID	Start	End	Contracte	FTE%	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Smith	John	Prof.	111111	1-Jun-10	N/A	35	80%	NA	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
							70%																
Bloggs	John	Mr.	444444	1-Dec-10	31-Dec-17	35	100%	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes

<sup>1</sup> Contracted Hours of Employment Model (see employees Contract of Employment) i.e. 35 hrs per week/7 hrs per day; 37.5 hrs per week/7.5 hrs per day; 40 hrs per week/8 hrs per day

<sup>2</sup> Hours to be worked as a minimum is calculated as follows: (Contract hrs x 44 weeks ÷ 12) x (Contracted FTE%) x (Months charged to GL Account/Project) x (Proportion of Time Charged). E.g. (35 x 44 ÷ 12) x 80% x 29 x 95% = 2828

<sup>3</sup> Information concerning reporting periods: EC - FP7 and H2020 Periodic Financial Statements - see the Grant Agreement. Research Councils - Interim Expenditure Statements (IES) and Final Expenditure Statements (FES) see the Grant Conditions (GC16)/Award Letter. If unclear, please consult with RS/JRO.