

UNIVERSITY of HOUSTON
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

SECTION: Human Resources
AREA: Records

Number: 02.05.02

SUBJECT: Employee Time Reporting

I. PURPOSE AND SCOPE

This document establishes requirements for recording and reporting employee time during the workday and also, if sponsored projects are involved, for reporting effort. This document applies to all employees of the University of Houston -- faculty, staff, and students -- regardless of appointment type or the source of funds from which the employee is paid, and is prepared in accordance with state and federal laws and regulations.

All non-exempt employees are required to record time worked and time to be deducted for leave. All regular benefits-eligible exempt employees are required to record time to be deducted for leave, as applicable. Federal regulations require that employees who contribute or charge time to one or more major functions or activities report the distribution of their effort to each activity, if one or more involve sponsored projects.

Reporting or approving time incorrectly may subject the employee to disciplinary action, up to and including termination and criminal prosecution.

II. DEFINITIONS

- A. Department Payroll Administrator: The person in the department who is responsible for administering the reporting of time.
- B. Effort: The activities, functions or categories to which employees direct their time and energies, including instruction, sponsored projects and departmental administration.
- C. Employee: Any person employed by the university and paid through the payroll system.
- D. Exempt employee: An employee in a position that is not subject to the overtime provisions of the [Fair Labor Standards Act](#). Exempt employees are paid on a monthly basis.
- E. Full-Time Equivalency (FTE): An abbreviation for full-time equivalency that represents the percentage of time an employee is required to work based upon a 40-hour work week.
- F. Non-exempt employee: An employee in a position deemed non-exempt by the [Fair Labor Standards Act](#) and, therefore, subject to the overtime provisions of the [FLSA](#). Non-exempt employees are paid bi-weekly on an hourly basis.
- G. Sponsored project cost center: Fund code 5000-5099, ATP/ARP, and other internally funded research program cost centers over which Research Financial Services has stewardship responsibility.
- H. Supervisor: The person in the department to whom the employee immediately reports and who is responsible for the employee's work assignment and oversight.

- I. University Work Week: Wednesday through Tuesday.

III. POLICY PROVISIONS

- A. State law requires that regular, full-time employees must work a minimum of 40 hours per week, unless on an approved leave.
- B. Employees are required to work whatever hours are necessary to satisfactorily accomplish their jobs. Part-time employees are required to work the number of standard hours per week represented by their FTE.
- C. Non-exempt employees are required to clock in and clock out to record time worked by entering in and out punches on a web clock or time collection device at their assigned work location. Meal breaks of 30 minutes or more are not considered time worked. Non-exempt employees are required to clock out when their meal break begins and clock in when their meal break ends. Failure of non-exempt employees to clock in or clock out will result in disciplinary action in accordance with [MAPP 02.04.03](#).

Non-exempt employees must submit absence requests for time to be deducted for vacation, sick leave, or other periods not at work during regularly scheduled workdays.

- D. Non-exempt time sheets display the employee's punches and resulting hours worked and any absence requested. The time sheet must be approved by the employee's supervisor (or designee, in the supervisor's absence). The approval authority must be an individual with knowledge of 100 percent of the employee's activities.
- E. Regular, benefits-eligible, exempt employees are required to submit absence requests for time to be deducted for vacation, sick leave or other periods not at work during regularly scheduled workdays in compliance with state law.

Exempt employees who have otherwise worked an average of 40 hours in a workweek do not need to record vacation or time away from work; but the exempt employee is responsible for securing approval of their supervisor before making any changes to their work schedule.
- F. Faculty members are required to report all sick leave if the absence occurs during the normal workday, even if no classes are missed.
- G. Exempt employee time sheets display approved absence requests and do not require further approval.
- H. The department payroll administrator (or designee, in the department payroll administrator's absence) reviews reported time for adherence to university policies and approves reported time for submission to Payroll. Reported time must be approved within the designated time frame to ensure timely and correct payment.
- I. Departments are responsible for reconciling approved reported time and absence requests with check registers to ensure that employees are paid accurately.

IV. PROCEDURES – GENERAL

A. Non-Exempt Employees

1. Non-Exempt employees report time worked by entering in and out punches on the web clock in P.A.S.S. (employee self-service) or on time collection devices to which they are assigned. They may view their punches and calculated hours worked on their electronic time sheet in P.A.S.S., but do not have access to modify punches or calculated hours worked. Hours worked are calculated by subtracting the in punch from the out punch and totaled per work day.
2. Supervisors must approve a non-exempt employee's electronic time sheet at the end of each work week to ensure timely payment.
3. Non-exempt employees request leave by submitting an electronic absence request form available in P.A.S.S. Absence requests for vacation, sick leave, or compensatory time which exceeds the employee's applicable absence balance cannot be submitted. Non-exempt employees may view their absence requests and approval status in P.A.S.S. Pending and approved absence requests may also be viewed on the employee's electronic time sheet in P.A.S.S.
4. Supervisors are required to review and electronically approve, deny, or return for revisions the submitted electronic absence requests in accordance with [MAPP 02.02.03, Leaves of Absence](#). Comments are required to deny or return an absence request form.
5. Supervisors are required to correct non-exempt employee's electronic time sheets for missed punches or to adjust leave requested ~~and not~~ taken. Comments must be entered on the time sheet to justify the corrections made by the supervisor.
6. Holidays are not to be reported on the time sheet.
7. Time away from the office as a witness on the university's behalf, to attend conferences and other work-related training or to attend college credit courses approved under the College Program shall be reported as time worked, not as absence time.
8. Supervisors have the ability to enter hours worked for a non-exempt employee on their electronic time sheet if the employee was not available to submit punches for the hours worked. Comments must be entered on the time sheet to substantiate the submission of hours worked directly onto the time sheet and not through in and out punches submitted by the employee. Departmental records are to be kept by a supervisor to document the submission of hours worked by the non-exempt employee.
9. Supervisors also have the ability to enter electronic absence requests on behalf of the employee if the employee is unavailable, to ensure applicable absence leave is recorded for the timely payment and charging of applicable absence request balances of the employee. Comments must be entered on the absence request form to justify the submission made by the supervisor.
10. Non-exempt employees employed in more than one job will report time worked for each job independently. The hours worked and absence requests will be

maintained on separate time sheets for each employee job record. Time sheets and absence requests will be approved by the supervisor for each job.

11. Department payroll administrators are required to verify that all time sheets and absence requests are approved by the department supervisors in accordance with published payroll deadlines.
12. Approved time sheets and approved absence requests combine to create approved reported time. A time administration process is run weekly to convert reported time into payable time. Payable time is reported time that has been assigned time reporting codes and includes calculated compensatory and overtime hours, shift differential pay hours, and holiday hours, in accordance with applicable university policies.
13. Benefits-eligible non-exempt employees whose combined work hours and approved leave are less than 40 hours in a work week, or number of standard hours per week represented by their FTE, will be charged leave and/or docked for any hours under 40, or number of standard hours per week represented by their FTE, as follows based upon available absence request balances.
 - Comp Time 1.0
 - Comp Time 1.5
 - Vacation
14. Department payroll administrators are required to review and approve payable time weekly to ensure calculated hours are accurate and time reporting codes are appropriately applied. Payable time holiday hours and approved absence requests do not require approval. Payable time must be reviewed and approved in accordance with published payroll deadlines to ensure timely payment of employees.
15. Payroll is responsible for reviewing all corrections and time worked entered by supervisors to ensure comments were submitted and proper justification is provided. Inconsistencies with university policy will be reported to senior management. Payroll is also responsible for reviewing and correcting exceptions, and the processing of time to ensure timely and accurate payment and recording of absence.

B. Benefits-Eligible Exempt Employees

1. Benefits-eligible exempt employees request leave by submitting an electronic absence request form available in P.A.S.S. Absence requests for vacation, sick leave, or compensatory time that exceeds the employee's applicable leave balance cannot be submitted. Benefits-eligible exempt employees may view their absence requests and approval status in P.A.S.S. Pending and approved absence requests may also be viewed on the employee's electronic time sheet in P.A.S.S.
2. Supervisors are required to review and electronically approve, deny, or return for revisions submitted electronic absence requests in accordance with the university's leave of absence policy ([MAPP 02.02.03](#)). Comments are required to deny or return an absence request form.

3. Supervisors are required to correct exempt employee's electronic time sheets to adjust absence requested and not taken. Comments must be entered on the timesheet to justify the corrections made by the supervisor.
4. Holidays are not to be reported on the time sheet.
5. It is not necessary for a benefits-eligible exempt employee to request absence for time away from the office as a witness on the university's behalf, to attend conferences and other work-related training or to attend college credit courses approved under the College Program.
6. Supervisors also have the ability to enter electronic absence requests on behalf of the employee if the employee is unavailable, to ensure applicable leave is recorded for the timely payment and charging of applicable absence request balances of the employee. Comments must be entered on the absence request form to justify the submission made by the supervisor.
7. Benefits-eligible exempt employees in more than one job will submit absence requests for each job independently. The hours worked and absence requests will be maintained on separate time sheets for each employee job record. Time sheets and absence requests will be approved by the supervisor for each job.
8. Department payroll administrators are required to verify that all correcting time sheets and absence requests are approved by department supervisors in accordance with published payroll deadlines.
9. Approved time sheets and approved absence requests combine to create approved reported time. A time administration process is run weekly to convert reported time into payable time. Payable time is processed reported time that includes holiday hours.
10. Department payroll administrators are required to review and approve payable time monthly to ensure time reporting codes are appropriately applied. Payable time holiday hours and approved absence requests do not require approval. Payable time must be reviewed and approved in accordance with published payroll deadlines to ensure timely payment of employees.
11. Payroll is responsible for reviewing all corrections to ensure comments were submitted and proper justification is provided. Inconsistencies with university policy will be reported to senior management. Payroll is also responsible for reviewing and correcting exceptions, and the processing of time to ensure timely and accurate payment and recording of leave.

V. EFFORT REPORTING FOR EMPLOYEES DEVOTING TIME/EFFORT TO SPONSORED PROJECTS

- A. Employees who devote time and effort to sponsored projects must follow the effort reporting procedures on the Office of Contracts and Grants web site:
<http://www.uh.edu/research/compliance/effort-reporting/>.

- B. College/division administrators or designee are responsible for assuring that employees working on sponsored projects ~~have completed the mandatory web training on effort reporting/effort certification in timely manner.~~
- C. ~~Corrections to effort (cost sharing) on sponsored project cost centers must be requested by completing a Time and Effort Adjustment Request form, available in Research Financial Services reports are done online. One form must be submitted for each individual and a copy of the appropriate TAE report(s), must be attached to the request. A full justification for the request must be included, and the appropriate approval signatures must be obtained prior to forwarding to Research Financial Services for approval.~~
- ~~D. Federal regulations require that time sheet records for sponsored projects funded by federal or federal flow-through funds be maintained for three years beyond the acceptance of the final financial report and/or audit resolution. (Research Financial Services can provide clarification of this requirement.)~~

VI. REVIEW AND RESPONSIBILITY

Responsible Parties: Senior Associate Vice President for Finance

~~Interim~~ Vice President for Research and Technology Transfer

Review: Every ~~five~~three years on or before December 1

VII. APPROVAL

Jim McShan

~~Interim~~ Senior Vice President for Administration and Finance

Renu Khator

President

Date of President's Approval: July 28, 2015

VIII. REFERENCES

[Fair Labor Standards Act](#)

~~[OMB Circulars A-110 and A-21](#)~~

[General Appropriations Act](#)

~~[UH System Administrative Memorandum \(SAM\) 03.D.03 – Employee Time Reporting 02.F.03 - Employee Time Reporting](#)~~

[MAPP 02.01.03 - Overtime/Compensatory Time](#)

[MAPP 02.01.05 – Shift Differential Pay](#)

[MAPP 02.02.03 - Leaves of Absence](#)

REVISION LOG

Revision Number	Approved Date	Description of Changes
1	07/25/1997	Initial version (Originally a MAPP Policy and Procedure)
2	11/30/2005	Applied revised MAPP template to meet current documentation standards. Combined Policy and Procedure into one document. MAPP was revised to provide streamlined procedures for the reporting of time and effort of Principal Investigators and non-benefits eligible adjunct faculty. These procedures enable the Dean in each college to appoint someone to monitor the time of the non-benefits eligible adjunct faculty. Changed the Responsible Parties to AVP for Finance and the Vice President for Research. Added Addendum C, Timesheet Correction/Adjustment Form
3	10/16/2007	Applied revised MAPP template to meet current documentation standards. Section III.H has been modified to require that college/division administrators assure that staff who are working on sponsored projects receive the web-based training for time and effort reporting
Interim	08/24/2012	Applied revised MAPP template and added new Revision Log. Interim release based on SAO Audit related to the National Research University Fund. Added links to documentation throughout the procedure. Changed the Office of Research Financial Services to Research Financial Services. Removed most of the contents from Section VII, replacing it with a requirement for employees performing sponsored project work to follow procedures posted on the Office Contracts and Grants web site. Fixed titles for Responsible Parties and Approval sections. Removed Index Terms
4	07/28/2015	This MAPP is being submitted for a complete review cycle and approval to remove the Interim designation. Changed title from "Time and Effort Reporting" to "Employee Time Reporting" to match SAM 03.D.03. Removed information from Section I, including fourth paragraph on time and effort reporting. Added Department Payroll Administrator, Full-Time Equivalency, and University Work Week to Section II. Removed Certify, Certifying Signatory, Pay Period ID, Regular Workweek, and Time and Effort Report or Timesheet from Section II. Extensively revised Section III to emphasize TRAM and non-exempt time reporting, including removing Sections III.E through III.I from the contents. Revised Section IV to meet current requirements of TRAM. Removed original Section V on Bi-weekly Time and Effort Reports. Removed Section VIII on Changes or Corrections to Time and Effort Reports. Extensively revised Section V, removing all information on hard copy time sheets. Added MAPP 02.01.05 to Section VIII, References. Removed original Addendums A, B, and C.

<u>Revision Number</u>	<u>Approved Date</u>	<u>Description of Changes</u>
<u>5</u>	<u>TBD</u>	<u>Updated titles and links in text. Changed phrasing in Section IV.A.5 for supervisor to adjust leave requested "not taken." Updated Section V.B to effort certification to be completed in a timely manner. Redlined Section V.C to indicate effort reports are performed online, and a full justification must be included. Deleted Section V.D. Changed the review period from three years to five years on or before December 1</u>