

**AP 3282 GRANTS – TIME AND EFFORT REPORTING FOR
FEDERALLY FUNDED GRANTS**

POLICY STATEMENT

As a recipient of federal funding, Riverside Community College District (RCCD), along with its colleges, centers and other administrative units, is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([Uniform Guidance](#)) in addition to other federal and/or specific grant requirements for certifying effort committed to and expended on federal grant awards.

POLICY RATIONALE

Time and effort reporting ensures salary paid to individuals by federal grants are consistent with time and effort actually expended on the project. Adherence to this procedure is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies. RCCD time and effort procedures employ “after-the-fact” certification and reporting to confirm salaries paid match the level of effort charged to federally funded activities. Time and effort reports are critical in the audit process to 1) ensure compliance with the level of effort agreed to in the award document; and, 2) document any committed cost share effort.

Time and Effort Reporting

All staff, faculty, and administrators who commit any percentage of time (>0%) to a grant-funded project must complete district Time and Effort Certification Forms. These forms are available on the RCCD [Grants Office](#) website.

The Time and Effort Certification Forms will include the actual percentage for both federally compensated and cost-shared time and effort as required for each individual who receives salary or wage compensation from federal funds.

Time and Effort Certification Forms are reviewed and included in the District’s annual audit as requested.

CERTIFICATION OF EFFORT

Individual colleges and administrative units may develop internal practices for documenting and monitoring time and effort expended. Regardless of internal record-keeping practices, all colleges and administrative units are required to complete district standard Time and Effort Certification Forms.

It is the responsibility of the Principal Investigator/Project Director to maintain on file Time and Effort Certification Forms for the grant project in electronic and/or hard copy files.

All personnel must certify the time and effort they have expended on the federally funded project.

The grant Principal Investigator/Project Director, assigned administrator or designee is responsible for explaining to grant employees how to complete the Time and Effort Certification Form.

The Principle Investigator/Project Director must certify the effort for other project personnel.

The Principle Investigator/Project Director's effort must be certified by his/her immediate supervisor or designee.

Sub-recipient institutions are responsible for certifying personnel employed on their subawards and must maintain appropriate records of time and effort for their organization.

Time and Effort reporting for Employees who are paid 100% from a single program (single cost objective):

1. On a monthly basis, an employee whose salary is paid in whole from one federal source must certify they worked solely on that program (single cost objective) by filling out the Time and Effort Certification Form.
2. The form must be signed and dated by the employee and the Principal Investigator/Project Director or other supervisor having first-hand knowledge of the activities performed by the employee.
3. Forms are maintained on file by the Principal Investigator/Project Director of the grant.

Time and Effort reporting for employees whose work effort is split between more than one federal program (multiple cost objectives):

1. On a monthly basis, an employee who works on more than one federal program, a combination of a federal programs or a combination of federal and non-federal programs must complete the Time and Effort Certification Form which accurately reflects the percentage of time/hours the employee spent performing the federal work activity and any other duties.
2. Forms must reflect an "after-the-fact" distribution of activities performed and account for the total activity for which employees are compensated.
3. Forms must reflect the distribution of time and effort across all assigned programs or cost objectives, both federal and non-federal.
4. The certification must be signed and dated by the employee and the Principal Investigator/Project Director or other supervisor having first-hand knowledge of the activities performed by the employee.
5. Forms are maintained on file by the Principal Investigator/Project Director of the grant.

Annual Time and Effort Report

Annual Time and Effort Report forms for employees working on a grant must be completed within 30 days of the conclusion of each grant project year and maintained on file with the Principal Investigator/Project Director of the grant.

RECONCILING TIME AND EFFORT

On a monthly basis, the Principal Investigator/Project Director will reconcile Time and Effort Certification Forms with actual financial expenditures for grant funded projects.

1. If there is a discrepancy between the percentages worked on the grant (as reported on the form) and the actual financial expenditure in an amount equal to or greater than 5%, the Principal Investigator/Project Director must check the adjustment box at the bottom of the form and forward a copy to the budget office. The budget office will then adjust salary expenditures accordingly.
2. If it is anticipated that the payroll distribution split may continue into the next pay cycle, the Principal Investigator/Project Director shall fill out and submit the Request to Change Salary Budget Code form so the employee's personnel file may be updated.
3. Salary charged to a sponsored project must never exceed the amount of actual time and effort devoted to that project.
4. If a change in time and effort indicated on the Time and Effort Certification Form requires approval from the sponsor based on terms and conditions of the award, the Principle Investigator/Project Director must contact the sponsor to request written approval.

The forms are attached hereto as Exhibit A.

RELATED DOCUMENTS AVAILABLE VIA

https://www.whitehouse.gov/omb/circulars_default

- 2 CFR 200, "*Grants and Agreements*"
- OMB Circular A-21, "*Cost Principles for Educational Institutions*"
- OMB Circular A-110, "*Uniform Administrative Requirements for Grants and Agreements with Higher Education, Hospitals and other Non-Profit Organizations*"
- OMB Circular A-133, "*Audits of States, Local Governments and Non-Profit Organizations*"

Date Approved: