



Administrative Policy

Policy Title:	Time and Effort Reporting
Policy Number:	1216
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Date Last Reviewed:	N/A
Office Responsible:	Business Office
Reviewing Committee:	Leadership Council
Related Policies:	N/A
Related Laws:	N/A
Related Code of Regulation:	2 CFR 200 Subpart E – Cost Principles, and 420-475 – General Provisions for Selected Items of Cost. Refer to these Cost Principles for unallowable costs. The list below is not an exhaustive list but examples of unallowable costs.

Policy Summary:

Policy on Effort Certification

POLICY

Jackson College receives federal funding and is, therefore, subject to the requirements established by the the Uniform Guidance (2 CFR Part 200 Subpart E 430-431.). To receive federal funding, the Uniform Guidance requires that institutions maintain a system of internal controls that provide reasonable assurance that charges to federally sponsored projects are accurate, allowable and properly allocated. Jackson College’s time and effort reporting process is a primary component of this system of internal controls and provides evidence to support the reasonable approximation of employee effort devoted directly to sponsored projects.

Time and effort reporting ensures salaries 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. Jackson College’s 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, as they ensure compliance with the level of effort agreed to in the grant agreement and document any committed cost share effort.

REPORTING TIME AND EFFORT

All individuals paid from either federal, or federal flow-through funds, or committed cost share funds must complete a time and effort report and return it to the respective grant coordinator. The frequency of completing and submitting the time and effort reports will coincide with the payroll calendar. Time and effort forms are due by noon on Saturday prior to pay day (this may change due to holidays, school closings, etc.) Individual departments or supervisors may specify earlier cut off to accommodate department needs.

The Time and Effort Certification Form records the percentage of effort reported for a given period to substantiate the salaries and wages charged to the grant(s). This form provides a system of budgeted, planned, or assigned work activity that is incorporated into the official records of the institution and encompasses both grant-funded and all



other activities on an integrated basis. It should be noted that effort documentation is not based on a 40-hour work week. Instead, effort is calculated based on 100% of activities. Effort must be reported even if not paid for by the sponsor.

Errors in Reporting Time and Effort

If an employee identifies an error in their time and effort report, they must promptly notify their supervisor or the designated authority responsible for overseeing timekeeping and payroll.

CERTIFICATION OF TIME AND EFFORT

Time and Effort Forms must be certified with a signature from a supervising administrator ("certifier). All effort certifiers must directly supervise the work performed or be knowledgeable of the grant activities. To have sufficient knowledge of the grant activities, absent direct supervision, the certifier must have written documentation sufficient to support a reasonable estimate of effort by an employee. Oral verification is NOT support for having sufficient knowledge. All documentation used to provide sufficient knowledge must be retained for audit purposes to support certification, consistent with the College's record retention requirements. In any audit situation, it is the responsibility of the person certifying the effort to support that all certification requirements were met and provide the appropriate documentation. Examples of allowable forms of documentation:

- Calendar - detailed
- Meeting documentation - agenda, notes, minutes, attendees list
- Time and attendance sheets/Sign-in sheets
- Leave of Absence approvals/travel documentation
- Award work products – Presentations, reports or analyses completed, surveys/interviews conducted, events held, log of services performed, published documents
- Other written documentation – memos, email

Note: For grant-funded projects wherein Jackson College is a subrecipient, submission of a Time and Effort Certification Form alone does not initiate payroll disbursements from a subaward to the employee who is conducting the grant-funded work. In such instances, the project lead must initiate payroll disbursements via their department process.

TIME AND EFFORT AS COST SHARE

If the effort of an individual is "cost-shared" on a federally-funded project, these matching funds become an obligation for Jackson College. Failure to accurately track and provide this cost share can result in the loss of funding and jeopardize the grants funds that Jackson College is eligible to receive.



Procedures

1. The Time and Effort Certification Form should be completed on a bi-weekly basis, unless alternative timing (e.g., quarterly, monthly) is approved by Grants Compliance Reporting Specialist. Activity categories that constitute a full workload are determined on a project-by-project basis. Therefore, the form must reflect categories of activities expressed as a percentage distribution of total activities.
2. The completed form must be signed by the faculty or staff member and a supervising administrator to certify that the work was performed and stating that salaries and wages charged to the grant as direct charges and to indirect or other categories are reasonable in relation to work performed.
3. Signed forms should be sent to the Grants Compliance Reporting Specialist.

Form(s)

Jackson College Grant_Time_Certification_Form

<u>Date Of Change</u>	<u>Version</u>	<u>Description of Change</u>	<u>Responsible Party</u>
4/5 /2024	1.0	Initial Release	Business Office