

ADMINISTRATIVE PROCEDURE

Southwestern Oregon Community College

AP 3281 Grant Time and Effort Certification

Purpose

To provide guidelines on time and effort reporting and recordkeeping for any grant or contract monies that have the requirement.

2 CFR 200 J.10 c (2)

Time and Effort reporting is a federally mandated process that confirms that the salaries and benefits charged to, or pledged as a cost share/match to, grant funded projects are reasonable and reflect the actual work performed. 2 CFR Part 220, "Cost Principles for Education Institutions," Section J.10 c (2) "After the-fact Activity Records," (see below), describes the requirements SWOCC must follow in ensuring a compliant Time and Effort reporting system.

2 CFR Part 220, "Cost Principles for Education Institutions," Section J.10 c (2):

The method must recognize the principle of after-the-fact confirmation or determination so that costs distributed represent actual costs, unless a mutually satisfactory alternative agreement is reached. Direct cost activities and F&A cost activities may be confirmed by responsible persons with suitable means of verification that the work was performed. Confirmation by the employee is not a requirement for either direct or F&A cost activities if other responsible persons make appropriate confirmations.

Applicable Employees

- Employees with any portion of their salary charged directly to grants; and
- Employees whose efforts are used to satisfy a required or voluntary cost share on grants.

Employees must consider their level of effort committed to grant programs and their ability to meet those commitments in light of any other College obligations they may have.

NOTE: Payroll timesheets and time and effort certifications are not the same thing. Thus, time and effort certification are documented on a separate form.

Effort Percentage

Effort is measured as a percent of the employee's total employment obligation. Percent effort represents the portion of time an employee spends on each employment activity and is expressed as a percent of the employee's total activity, including non-grant funded activities. Total activity equals 100% effort and may not exceed 100%.

The percent effort is not based on a typical 40-hour work week. Total College Effort is 100% of time regardless of the number of hours worked (for example, a typical work week may be 20 hours for one individual and 60 hours for another).

Responsibility

Employee will complete the Grant Project Time and Effort Certification Form if they are paid through one or more grants or will complete the Grant In-Kind/Match Time and Effort Certification Form if they will only be completing in-kind or match work on a specific grant.

Either form must be signed by the employee and the Grant Manager or a supervising administrator when a Grant Manager is certifying their own time and effort.

It is the responsibility of the Grant Manager to track the time and efforts. If the percentages of the time and effort are significantly different than the compensation, the Grant Manager will notify the Grant Accounting Technician.

Review of Reports

If there is a significant difference (>10%) between the time and effort report and compensation, the compensation is adjusted to reflect actual effort expended. The College as well as the federal regulations recognizes that short term fluctuations (such as one or two months) between workload categories may occur. These fluctuations are acceptable if the distribution of salaries over the longer term is reasonable and the final amount charged to the grant is accurate, allowable, and properly allocated. If actual effort expended is less than effort compensated for, the difference in compensation paid is returned to Southwestern Oregon Community College by the employee.

Adopted: December 13, 2023