

**ROGUE COMMUNITY COLLEGE
GENERAL INFORMATION AND
ADMINISTRATIVE PROCEDURES**

Procedure: **TIME AND EFFORT REPORTING FOR EMPLOYEES WORKING ON
PROJECTS FUNDED BY FEDERAL GRANTS (AP-032)**

Contact: Chief Financial Officer, Ext. 7024

1. PURPOSE

The purpose of this administrative procedure is to define effort reporting, as well as identify those individuals who must comply.

The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule, 2 CFR 200, December 26, 2014 ("Uniform Guidance"), sets forth standards for obtaining consistency and uniformity in organizations expending federal awards. The federal government requires an effort report when an individual is compensated by, or has agreed to contribute time to, a federally sponsored project. All faculty and staff who work on federal grant-related projects are personally responsible to certify the amount of effort that they spend on sponsored activities.

2. DEFINITIONS

Effort: Defined as the amount of time spent on a particular activity. Effort includes time spent working on sponsored project(s) where salary is directly charged or contributed (also referred to as cost-shared effort). Individual effort is expressed as a percentage of the total amount of time spent on work-related activities including instruction, research (including externally funded research), service and administration that RCC compensates individuals for.

Effort Reporting: The mandated method of certifying to the granting agencies that the effort charged or cost-shared effort related to each award has actually been completed.

Time: The hours an employee spends/spent working. It includes hours actually worked as well as vacation, sick, contract leave, and holiday time.

3. PROCEDURE

Time Reports (Classified, Temp and Student Workers): In accordance with Uniform Guidance, RCC (a non-federal entity) requires time reports for all non-exempt employees who work on federally funded grants, regardless of whether the effort is paid or unpaid. Employees submit time reports monthly to the accountant assigned to grants. Employees who submit their time through the ADP® system (RCC's payroll provider), for payroll purposes, are exempt from this requirement.

Effort Reports: In accordance with Uniform Guidance, RCC (non-Federal entity) requires effort reports for exempt employees who work on federally funded grants regardless of whether the effort is paid or unpaid. RCC uses after-the-fact certification. Employees submit effort reports quarterly to the College's Grants Accountant.

Time and effort reports must comply with Uniform Guidance Standards for Documentation of Personnel Expenses as follows:

- a. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (1) Be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
 - (2) Be incorporated into the official records of the non-federal entity.
 - (3) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity.
 - (4) Comply with the established accounting policies and practices of the non-federal entity.
 - (5) Support the distribution of the employee's salary or wages among specific activities or cost objectives.

Note: budget estimates alone do not qualify as support for charges to federal awards.

- b. Because practices vary as to the activity constituting a full workload, records may reflect categories of activities expressed as a percentage distribution of total activities.
- c. Salaries and wages of employees used in meeting cost sharing or matching requirements on federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from federal awards.
- d. It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. Therefore, when recording salaries and wages charged to federal awards, a precise assessment of factors that contribute to costs is not always feasible nor expected.

4. FORMS

Non-exempt employees, who do not submit their time through ADP® will use the *Time and Effort Report* template available on the Budget and Financial Services Contract and Grant Accounting webpage: <https://web.roguecc.edu/budget-and-financial-services/contract-grant-accounting>.

Exempt employees, and non-exempt employees who submit their time through ADP® will use the *Quarterly Effort Report* templates also available on the webpage referenced above.