



NO. 3068 TIME AND EFFORT CERTIFICATION PROCEDURES FOR SPONSORED AGREEMENTS

1.0 Purpose

This policy is to establish the process to be followed for the completion and submission of time and effort reports for Oklahoma City Community College (OCCC). The federal Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance) 2 C.F.R. § 200.430 and 45 C.F.R. § 75.430 require the documentation of personnel services charged to sponsored grant and contracts. Under OMB Uniform Guidance, time and effort reporting provides the required after-the-fact documentation to certify and substantiate direct labor charges to all sponsored grants and contracts. This time and effort reporting procedure is intended to meet this requirement.

2.0 Definitions

For the purpose of this policy, the following definitions apply.

- 2.1 Sponsored Agreement: any grant, subcontract, contract or cooperative agreement whose original source of funds is a federal or state entity.
- 2.2 Project Director: the Principal Investigator/ Project Director of the agreement.
- 2.3 Certification: the signature of the employee, direct supervisor (person having firsthand knowledge of the employee's activities), and the Principal Investigator/Project Director. This certification does not require notary verification.
- 2.4 In-Kind or Cash match: time and effort not directly charged to the agreement, but used to fulfill the cost sharing contribution as stated in the award documentation.

3.0 The Principal Investigator/Project Director (PI/PD)

The Principal Investigator/Project Director is responsible for the financial management of a sponsored agreement, which includes payroll charges and effort reporting. The Personnel Activity Report requires certification to confirm that the payroll and benefit percentages allocated to each project represents a true and accurate reflection of the work performed. In application of this requirement, it is recognized that for personnel who have split funding, a precise distribution of time is not feasible, but a reasonable distribution is necessary. To confirm the distribution represents a reasonable estimate of the work performed by faculty and other OCCC personnel, a 5% variance is allowed. The PI/PD must reconcile payroll distributions with Personnel Activity Reports at least quarterly and initiate adjustments for any distribution of personnel cost in excess of a 5% variance from the Personnel Activity Reports. In addition, this requirement also includes personnel who provide a percentage of their salary as a Cost Share, In-kind or Cash match.

4.0 Guidelines

Personnel Activity Reporting Forms will be completed and signed by each faculty and/or staff member (professorial, exempt and non-exempt staff) working on the sponsored agreement, provided that the agreement commits Oklahoma City Community College personnel time to the project, regardless of whether such time is paid by external funds or is an unpaid contribution, i.e., an In-kind or Cash match.

- 4.1 Personnel Activity Report Forms are located on the OCCC Grants Development and Compliance web page.
- 4.2 Personnel Activity Reporting Forms will reasonably reflect the percentage

distribution of efforts expended by faculty and all other staff involved in sponsored agreements.

- 4.3 Personnel Activity Reporting Forms must be signed at least monthly by the individual employee, their direct supervisor, as well as the Project Director.
- 4.4 Signed/Certified Personnel Activity Reports are due in the Finance office no later than 30 days from the end of the each reimbursement/invoice cycle.
 - 4.4.1 Deadlines for sponsored agreements with quarterly reimbursement cycles. No later than: October 30, January 30, April 30, and July 30
 - 4.4.2 For monthly reimbursement cycles, no later than the 30th day after the reimbursement month.
 - 4.4.3 Grants and contract who receive funds in advance will process certifications on the quarterly schedule.
 - 4.4.4 Employees who are paid by 2 or more sponsored agreements will require monthly reporting.
- 5.0 Time and Effort Reports
 - 5.1 Reports are to be completed in their entirety, certified and submitted via Campus e-mail to the Grants Accountant.
 - 5.2 Initial payroll costs recorded in the accounting system must be reconciled to the Personnel Activity Reports at least quarterly by the Principal Investigator or Project Director. If a variance between the amount paid by the grant and the actual work-related activity is greater than 5%, any overage that may have been charged to a grant must be reduced from the next or final grant invoice, whichever comes first.
- 6.0 Completed Personnel Activity Reporting Forms will be filed and maintained in the program office and in the Grants Accounting files.

Effective Date: November 14, 2005

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