

Time and Effort Reporting Requirements

I. Overview

To ensure that all salaries, wages, and other personnel compensation charged to projects sponsored by federal, state, or other public or private funding sources are consistent with the actual percentage of time and effort given to each such project as supported by certified records.

II. Practice

I. SCOPE:

- A. This procedure applies to all externally funded projects when required by the funding source, and also applies to UACCB institutional accounts used in whole or in part to meet cash or in-kind matching requirement associated with an externally funded project.
- B. This procedure applies to all full-time, part-time, hourly and volunteer employees of the College (Faculty, Administrative, Professional, Classified, and students) whose time is charged in whole or in part to a sponsored project or to a contributing matching account.
- C. For the purpose of this procedure, 100% of a covered employee's time and compensation shall be included, excluding bonuses, overload compensation, compensation from sources other than the College and outside consulting work permitted by the college.
- D. This procedure is intended to be fully compliant with federal requirements found in OMB Circular A-21 (2 CFR, Part 220), applicable state regulations and the terms and conditions of the agreements covering respective, externally funded projects.

II. REPORTING REQUIREMENTS

- A. Under this procedure an employee who is employed 100% by a federal grant will complete a quarterly Time and Effort Report of work completed. Quarterly reporting must follow the schedule of January-March, April-June, July-September, and October-December. An employee who works less than full time in a federal grant (part-time, hourly, student) will complete a monthly Time and Effort Report of work completed. The employee must sign the report and submit no later than thirty (30) days following the last day of the required reporting period.
- B. Should a project sponsor require the use of a different reporting form, and the Controller and Vice Chancellor for Finance and Administration concur, that form shall be used in place of the UACCB Time and Effort Report form.
- C. Time and Effort Reports shall be completed and signed after the fact (i.e. never in anticipation of work to be performed).
- D. If, for any reason, an employee is not available to complete and/or sign a required Time and Effort Report, that employee's immediate supervisor, or another higher level supervisor in a position to know the time and effort distribution of the unavailable employee, shall complete and/or sign the Time and Effort Report to include caveats and reservations as deemed appropriate and reasonable.

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III. REPORTING SUBMISSION

- A. Upon completion of the quarterly or monthly Time and Effort Report, the employee shall submit two copies to the employee's immediate supervisor. The supervisor must sign both copies and retain a copy and send one copy to the Vice Chancellor for Finance and Administration for reporting purposes. Submission must be within forty five (45) days following the last day of the required reporting period.
- B. Reports are to be submitted to the Vice Chancellor for Finance and Administration in hard copy format with original signatures.

IV. REPORT REVIEW AND RECONCILIATION

- A. Upon receipt of the Time and Effort Report, the Vice Chancellor for Finance and Administration will review the form for completeness and errors. Incomplete forms or those found to have errors will be returned to the employee or the employee's supervisor as appropriate for correction and resubmission.
- B. Upon receipt of the Time and Effort Report, the employee's immediate supervisor will cause the form to be reviewed against payroll detail for that employee for the covered period and, where account charges are inconsistent with the report, action will be taken in consultation with the Budget Manager(s) for each reported account to expeditiously correct those charges.
- C. The Controller will periodically match Time and Effort Reports against payroll records to ensure charges to covered accounts are consistent with certified Time and Effort Reports for those accounts for the period covered. Any inconsistencies will be fully analyzed with the appropriate Budget Manager and/or Project Director and corrective actions will be taken to reconcile the charges. Upon completion of the review and reconciliation, a summary report will be completed, including recommendations for corrective actions and/or changes to the reporting system as needed.

III. Clarifying Points

OMB Circular A-21 (2 CFR, Part 220) Federal Requirement for Externally Funded Projects

Adopted: October 30, 2013