

BCSD Procedures for Federal Time and Effort

POLICY

Beaufort County School District (BCSD) requires that all salaries and wages charged to sponsored projects are certified consistent with federal requirements. As a condition to receiving federal funding, BCSD is required to maintain and certify the percentage of time that employees devote to federally funded sponsored projects.

Sponsored projects at BCSD are funded by state agencies, private foundations, organizations, and other sponsors. BCSD's time and effort certification process provides verification of salaries and wages as well as the time and effort charged to these projects.

Adherence to this procedure is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies.

SCOPE

OMB Uniform Guidance at 2 CFR part 200, *Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions* outlines the regulations governing time and effort reporting and the verification of salary distributions. Specifically, **OMB Uniform Guidance** at 2 CFR part 200 requires Time and Effort Reports be completed to provide after the fact verification of the salary charged to sponsored projects: “[effort] report[s] will reflect after the fact reporting of the percentage distribution of activity of employees.” OMB Circular A-21 requires that this verification be completed for all “professorial and professional” staff. At BCSD, professorial staff includes all faculty members and professional staff includes all salaried staff and hourly employees.

OMB Uniform Guidance at 2 CFR part 200 “recognize[s] that in an academic setting, teaching, research, service and administration are often inextricably intermingled. A precise assessment of factors that contribute to costs is not always feasible, nor is it expected. Reliance, therefore, is placed on estimates in which a degree of tolerance is appropriate.”

A. Professorial (Faculty) Time and Effort Certification

Professional staff certifies Time and Effort Reports every 6 months for the periods of January 1 to June 30 and July 1 to December 31.

B. Professional (Staff) Time and Effort Certification

Salaried staff certifies Time and Effort Reports every 6 months for the periods of January 1 to June 30 and July 1 to December 31.

Hourly Staff (Classified) completes monthly time records to certify their time and effort.

C. Time and Effort Reports

Each Time and Effort report indicates the distribution of the employee's total period compensation across all BCSD functions, including work on sponsored and non-sponsored projects, instruction, administration, committee work, etc.

Sponsored projects are itemized and all other categories (e.g. teaching, administration, etc.) are grouped as “Other BCSD Functions” for the purposes of time and effort reporting.

Employees with dual appointments in a given time period will certify professional time and effort based on each individual appointment.

All Time and Effort Reports will account for 100% time and effort.

- All individuals will certify their own Time and Effort Reports. The supervisor also certifies the Time and Effort Reports for all professional staff working on sponsored projects under his or her supervision.
- If an individual is no longer employed at BCSD, the employee's supervisor will certify the employee's Time and Effort Reports.
- The signature on the Time and Effort Report is an endorsement by the employee that, to the best of their knowledge, the salary charges accurately reflect the effort distribution across all activities.

PROCEDURES

The following procedures shall be followed for Time and Effort Reporting:

- (a) The employee's percentage of allocable time must be documented in writing. Effort is calculated on total effort rendered, not on a 40-hour work week. Total effort rendered must equal 100 percent.
- (b) The confirmation reflects actual time spent working on the federal award in which salaries were charged. The Plan Confirmation method must be adjusted as effort commitments change, requiring a change in salary distribution.
- (c) The confirmation must include all of the employee's salary for the time period covered (including non-federal sources).
- (d) Someone with firsthand knowledge of the effort performed must sign certifications. If someone other than the principal investigator signs the certification, the signer must be able to demonstrate suitable means of verification of the work performed.
- (e) A certification of work effort is required for all BCSD employees paid in part by Federal Funds: Title I, Title II, Title III, Title IV. IDEA, CATE, etc.
- (f) Certifications must be signed in ink.
- (g) If the salary distribution differs from the effort reported during the same Effort Certification period by more than 5 percent, the person certifying the effort shall contact their department to modify the salary distribution.
- (h) If an employee is required to do Time and Effort- a final time and effort calculation and federal certification will be completed before the last paycheck is issued. Any federal full-time employee will complete a final certification before leaving the district.