

Semi-Annual Certifications for Time-and-Effort Reporting

Staff who are paid out of a federal grant award in full or partially, or out of matching funds to that award, must report their time and effort to the responsible funding agency, North Carolina Community College System (NCCCS) Office. An employee will complete either a semi-annual or monthly time and effort report, based on their assigned activities. If an employee works solely on a Federal award or "single cost objective," charges for the employee's salary and wages must be supported by periodic certifications that verify the employee worked solely on that program or cost objective for the period covered by the certification. These certifications must meet the following:

- Be prepared semi-annually
- Account for the total activity for which each employee is compensated from federal and non-federal funding sources
- Be signed by the employee and supervisory official having firsthand knowledge of the work performed by the employee
- Be submitted by the 15th working day of the month to report the activities completed during the previous six months

A "cost objective" is a function, organizational subdivision, contract, grant or other activity for which cost data are needed and for which costs are incurred. A "single cost objective" may, in some cases, be supported by multiple Federal grant awards or by Federal grant awards and non-Federal funding sources.

A single cost objective can be for example, a single function or a single grant or a single activity. Per Education Department General Administrative Regulations (EDGAR), it is possible to work on more than one Federal grant award or a Federal grant award and a non-Federal funding source and still be working on a "single cost objective."

For short-term work that is charged to a grant, such as short-term substitute teachers, substitute paraprofessionals, extended contract time, etc., the approved time sheet or similar type of documentation would suffice as appropriate time and effort reporting. The semi-annual form furnished

EDGAR CFR-200.430 (i)

by the NCCCS System Office should not be submitted by short-term employees. All supervisory staff should keep timesheets and other suitable documentation on file locally for backup in these cases.

Payroll records must be compared to the submitted time-and-effort reports on at least a quarterly basis. If the difference is 10% or more, payroll charges must be adjusted at the time of the records comparison. The next quarter's estimates must be adjusted to more closely reflect the actual activity. This review process is intended to reconcile time and effort with payroll records.

If the anticipated time and effort is less than 10% different from the actual time and effort, an accounting adjustment is not required until the end of the program year. All time and effort reporting discrepancies are to be reconciled at the end of the program year. Reconciled discrepancies should be reflected in the final report submitted to the System Office at the end of the program year.

All time and effort reports will be submitted via the Learning Management System (LMS) Moodle. Each quarter, random verification of time and effort reporting compliance will be conducted. Failure to be in compliance regarding time and effort reporting will be addressed in a corrective action plan. All providers will receive a reporting schedule for the proposed time and effort submission dates.

EDGAR-CRF 200.430 (viii) (B)

EDGAR-CFR 200.430 (viii) (C)

References

Brustein, M., & Manasevit, L. (2015). The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. In *The administrator's handbook on EDGAR* (3rd ed., pp. 141-142). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.

Brustein, M., & Manasevit, L. (2015). Actions to ease the Burden of Time-and-Effort Reporting. In *The Administrator's Handbook on EDGAR* (3rd ed., p. 237). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.