

## CI Time and Effort Reporting Procedure

### 1.0 PURPOSE

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California State University Channel Islands (CI) requires that all salaries and wages charged to sponsored projects are certified consistent with federal requirements. As a condition to receiving federal funding, CI is required to maintain and certify the percentage of time that employees devote to federally funded sponsored projects. Various state agencies, private foundations, organizations, and other sponsors fund sponsored projects at CI. CI's time and effort certification process provides verification of salaries, 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.

### 2.0 SCOPE

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OMB 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* outlines the regulations governing time and effort reporting and the verification of salary distributions specifically OMB 2 CFR 200 Subpart E, 200.430, Section I – Standards for Documentation of Personnel Expenses. 200.430i requires that “charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed”.

### 3.0 CITATIONS, REGULATIONS, AND POLICIES

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In addition to this guide, users can review the following documents related to this process:

- [CSU Channel Islands University Policies](#)
  - [CI Research and Sponsored Programs Policies and Procedures](#)
  - [CI Human Resources Policies and Additional Employment Policy](#)
- [Section 11000 Sponsored Programs of the Integrated CSU Administrative Manual](#)
- [Office of Management and Budget 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards](#)

### 4.0 PROCEDURES

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#### 4.1 Professorial and Professional Time and Effort Certification

At CI, professorial staff includes all faculty members and professional staff includes all salaried staff and hourly employees. Faculty and staff will certify Time and Effort Reports every six months for the periods of January 1 to June 30 and July 1 to December 31.

#### A. TIME AND EFFORT REPORTS

- I. Time and Effort Reports indicate the distribution of the employee’s total compensation for the certification period across all CI functions including work on sponsored and non-sponsored projects, instruction, administration, committee work, etc.
- Sponsored projects are itemized using project numbers while other CI functions are grouped as “CI—Operating” or other general designations 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 no more than 100% and must never exceed the amount of actual time and effort devoted to the project.
  - All individuals will certify their own Time and Effort Reports. The PI also certifies the Time and Effort Reports for all professorial and professional staff working on the project. PIs will certify their time and effort and then obtain the signature of the appropriate campus supervisor.
  - Individuals no longer employed at CI or otherwise unavailable for signature at the time of reporting are distributed will be certified by the employee’s supervisor using suitable means of verification. Verification includes but is not limited to first hand observations of the work being performed, written confirmation from the individual or physically verifiable information such as notebooks, sign-in sheets, or time sheets.
  - Signature on Time and Effort Reports are an endorsement by the employees that, to the best of their knowledge, the salary charges accurately reflect the effort distribution across all activities for the certification period.
  - If the payroll distribution reflected on a Time and Effort Report does not accurately reflect the time spent during the certification period, the employee must correctly indicate actual time and effort prior to signature.

## B. TIME AND EFFORT CERTIFICATION

- When a Time and Effort Report form has been signed and certified, no further changes will be allowed.
- Time and Effort Reports must be returned to Financial Services by the deadline issued for that certification period.
- Financial Services will document the receipt of all Time and Effort Reports within the period and hold the original copies for filing. Financial Services may email out scanned versions of completed Time and Effort Reports for project records and as proof of receipt.
- Faculty and staff will certify Time and Effort Reports every six months, for the periods of January 1 to June 30 and July 1 to December 31.

## C. DISTRIBUTION

At the end of each reporting period, Financial Services prepares Time and Effort Reports for all individuals required to certify time and effort at CI. The following table provides the estimated distribution schedule for each certification period:

Time and Effort Period	Distribution*	Collection **
January 1 thru June 30	Approx. Aug. 15	Approx. Sept. 15
July 1 thru December 31	Approx. Feb. 15	Approx. March 15

\* Time and Effort Reports should be distributed approximately 45 days following each period.

\*\* Time and Effort Reports should be collected within 30 business days following distribution.

## D. CHANGES TO TIME AND EFFORT REPORTS DURING CERTIFICATION

- If the payroll distribution reflected on a Time and Effort Report does not accurately reflect the employees time within a +/- 5% tolerance, the employee must contact the Financial Analyst immediately. Financial Services will adjust salary charges accordingly where the certified time and effort differs from the payroll distribution.
- Salary charged to a sponsored project must never exceed the amount of actual time and effort devoted to that project.
- If a change in time and effort indicated on the Time and Effort Report requires approval by the sponsor based on the terms and conditions of the agreement, the Financial Analyst will contact the PI.

## E. CERTIFICATION

- PI’s return the Time and Effort Report forms to Financial Analyst by the posted deadline.
- Once a Time and Effort Report has been signed and certified, no further changes will be allowed.
- The Financial Analyst verifies the Time and Effort Reports and follows up as necessary with the PI’s and department administrators to ensure 100% completion. Completed reports are filed for future audit requests.

- CI may impose corrective action such as suspension of sponsored project accounts in the event of consistent failure to complete Time and Effort Reports.

## **5.0 ROLES AND RESPONSIBILITIES**

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- The Office of Research and Sponsored Programs (RSP)
  - RSP ensures that cost-shared labor commitments are identified in the proposal budget.
- Grants Analyst (GA)
  - The Grants Analyst will process any adjustment requests for personnel cost transfers resulting from discrepancies between certified time and effort and payroll distribution.
- Financial Services - Financial Analyst (FA)
  - The Financial Analyst will perform the following actions:
    - Prepare and distribute Time and Effort Reports;
    - Contact PI's/Grants Analysts to ensure the Time and Effort Reports are returned in a timely manner;
    - Review Time and Effort Reports as they are received for appropriate signatures and initiate any necessary follow up;
    - Track receipt of Time and Effort Reports to ensure 100% compliance;
    - File the completed Time and Effort Reports for future audit requests;
    - Notify RSP if any issues arise that are not resolved by posted deadlines.
- Academic Department
  - Salaried Staff
    - Certifies time and effort is accurately reflected on the Time and Effort Report;
    - Return the Time and Effort Report to the PI for signature.
  - Principal Investigator
    - Certifies the time and effort is accurately reflected on the Time and Effort Reports;
    - Certifies the time and effort for all professorial and professional staff that worked on the project during the applicable time period is accurate;
    - Certifies all labor-related cost sharing;
    - Reviews and certifies Time and Effort Reports for employees who are no longer employed, faculty who are on sabbatical, or who are otherwise unavailable for signature.
- Department Chair, College Dean or Division VP
  - Reviews and certifies the PI's effort report.

## **6.0 CONTACTS**

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## REVISION TRACKING

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**Document Title:** CI Time and Effort Reporting Procedure

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**Date:** 01/2008

### Revision History

Revision Date	Revised By	Summary of Revisions	Section(s) Revised
01/04/2008	Leo Cervantes	Release of New Document	
08/28/2014	Leo Cervantes	Revision 1.0	ALL
02/01/2017	Anna Campbell	Revision 2.0, updated policy links and references, updated formatting.	ALL

### Review / Approval History

Review Date	Reviewed By	Action (Reviewed, Recommended or Approved)