



Time & Effort Report *Guidelines and Procedures*

Federal OMB Circular A-21 (Section J. 10(c) 2(b)) requires that institutions must develop a system to determine and confirm employees' time and effort under grant-sponsored programs. Grant-sponsored programs include any program activities funded by federal, state, or local grants, and contracts or cooperative agreements.

All permanent employees whose salaries and/or benefits are directly charged or contributed (cost-share or match) to a grant-sponsored program must maintain documentation of the actual time and effort spent working on the grant-sponsored program's activities.

Time and effort reports do **not** need to be completed for personnel who utilize monthly pay claims as payroll documentation.

Guidelines: The purpose of the time and effort report is to support an allowable cost as defined by the U.S. Office of Management and Budget (OMB Circular A-21). YCCD implements the "**After-the-Fact Activity Reports**" method to document initial salary charges by reasonably approximating personnel activity based on the total *time actually* performed by the employee.

There are two types of required time and effort reports which are dependent on the job responsibilities of the individual charged to the grant-sponsored program: (a) Single Cost-Objective (Semi-Annual Certification) **or** (b) Multiple-Cost Objectives (Personnel Activity Report - PAR).

For time and effort reporting purposes, *cost objective* is determined as a specific or dedicated function, set of work activities, or allowable project under the terms and conditions of each funding source: a federal, state and/or local grant-sponsored program. Unless specifically addressed in a state grant-sponsored program, the federal requirements apply.

A. Single Cost-Objective - Semi-Annual Certifications

Employees who work:

- solely on a single federal or state award
- solely on a single cost objective

B. Multiple-Cost Objectives – Personnel Activity Reports (PAR)

Employees who work with:

- More than one federal award;
- A federal award and a non-federal award;
- An indirect and a direct cost activity
- Two or more indirect cost activities which are allocated using different allocation bases; or
- An unallowable activity and a direct or indirect cost activity

Procedures: At the beginning of each grant performance fiscal year, Project Budget Managers need to create a list of those employees whose salaries and/or benefits are charged to and/or are a cost share or match with a grant-sponsored program. The Project Budget Managers, will ensure that all grant-sponsored programs employees should complete the electronic Semi-Annual Certification or the monthly Personnel Activity Report (PAR) form.

Semi-Annual Report:

Employees working solely on a single cost objective must prepare a *semi-annual certification* (every 6 months) on the activities for the period covered. The semi-annual certifications are completed twice a year by the employees for the six (6) previous months of work and forwarded to their Supervisor for review and signature. The supervisor with first-hand knowledge of the employee's work will need to review and approve (sign) the completed semi-annual certifications to the District Grants Office on the 10th day of the month following the six-months of the reporting period.

Personnel Activity Report (PAR):

Employees working on multiple cost objectives are required to document their Personnel Activity Report (PAR) on a *monthly* basis for the actual time and effort on the activities performed. The PAR for the previous month must be completed by the employee and forwarded to their Supervisor. The Supervisor with firsthand knowledge of the employee's work *after* the work has been completed will need to review and approve (sign) the submitted PAR to the District Grants Office by the 10th of the following month.

Internal Review Process:

Project Budget Manager:

1. Maintain a list of employees that need to complete the time and effort reports
2. Ensure accurate planning and confirmation of effort, including cost-sharing
3. Provide updates to effort distribution system as changes become known
4. Review employee actual work performed (not budgeted) as submitted in Etrieve: PAR or Semi-Annual form
5. Approve(sign) or countersign with first-hand knowledge of work performed by employee certified effort report on Etrieve to route to District Grants Office

District Grants Office:

1. Review the certified Semi-Annual Certifications and monthly Personnel Activity Reports (PAR), comparing the actual costs to percentage of time worked on a sample basis
2. Review and audit samples
3. Request adjustments as needed

Completing and Processing of Etreive: Time & Effort Reports

Instructions for completing Semi-Annual Certification and PAR:

Employee:

1. Fill in your name (first & last name) and title
2. Fill in the Fiscal Year of the grant project (i.e. 2023-2024)
3. Semi-Annual: Identify the Grant Reporting Period (Start date & End date)
PAR (Month)
4. Semi-Annual: Enter Sponsored Program Name / Subfund / Time %
PAR: Enter Actual Hours (reasonable estimate of time spent) / Subfund
5. Semi-Annual: Provide a *summary* of grant-sponsored funded activities conducted during the reporting Period.
6. PAR: Provide summary of cost objective description on all work performed on various activities.
7. Click Employee section to certify (sign) the report
8. Employee Certify Form will route to Supervisor who has firsthand knowledge of your work with the grant-sponsored program

Supervisor:

1. Review the Etreive Time & Effort reports the employee submitted
Type of account(s)/subfund and summary of work performed
2. Click Supervisor section to certify (sign) the report
3. Certify form will route to District Grants Office

Effective Date: 04/2024	
Questions: Grants Office	Grants Office Manager (x6576)
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