**POLICY**

It is the policy of the Upstate Carolina NCORP (UC-NCORP) to establish guidelines for the reporting of the time and effort expended by UC-NCORP PIs and Staff to comply with NCI guidelines for reimbursement for grant funds.

**GUIDELINES**

 **Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep documentation to

demonstrate the amount of time they spent on grant activities. (2 C.F.R. Part 200.430(i)(1)) In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. (§ 200.430(i)(4))

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with § 200.430(i)(1), these records must:

• Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

• Be incorporated into official records;

• Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;

• Encompass both federally-assisted and all other activities compensated by the agency on an integrated basis;

• Comply with the established accounting policies and practices of the agency; and

• Support the distribution of the employee’s salary or wages among specific activities or cost objectives.

The time and effort log will identify the specific grant number for which the employee is certifying effort towards.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards; but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. (§ 200.430(i)(1)(viii))

**PROCEDURES**

**UC-NCORP Staff:** To meet the above requirements, all UC-NCORP staff must track time and effort monthly and submit a time and effort log quarterly. 3006F1

**UC-NCORP Principal Investigator & Program Leads:** To meet the above requirements, all UC-NCORP PIs and Leads must complete time and effort forms and submit a time and effort log quarterly. 3006F2

* All forms must be signed certifying the grant activity;
* The form includes details supporting the UC-NCORP grant related activity for which the employee is compensated
* Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
* Account for the total work activity for which each employee is compensated;

**Approval & Certification of Grant Hours**

All time and effort forms are reviewed and approved by UC-NCORP administrator for accuracy of time and effort prior to submission to Grants Management for processing. The UC-NCORP Administrator time and effort is approved by the Principal Investigator or Designee having firsthand knowledge of the UC-NCORP Administrator’s time & effort.

**Reconciliation Procedures**

It is critical for payroll charges to match the actual distribution of time recorded on time and effort certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards; but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity performed.

Kronos® is Spartanburg Regional Healthcare System’s payroll distribution system that captures all employees time & effort. Time & Effort Log certifies the amount of time and effort applied to the grant.

All final amount charged to the federal award will be accurate, allowable, certified and properly allocated.

All the time and effort certifications are maintained in the UC-NCORP grants management office for auditing purposes.

**REFERENCES:**

Code of Federal Regulations

NIH Grant Policy Statement, October 2018

**ASSOCIATED FORMS:**

3006F1 Time & Effort Log Form (UC-NCORP Staff)

3006F2 Time & Effort Log Form (PI & Program Lead)

3006F3 Time & Effort Log Form (AYA Coordinator)

**COMMITTEE APPROVAL:**

Policy and Procedure Committee