On December 26, 2014, the federal government implemented new guidelines for the management of grants, referred to as the Uniform Guidance (2 CFR §200), that replaced OMB Circulars A-21, A-110 and A-133. Awards issued prior to this date will continue to be managed under OMB Circulars. This document is applicable to grants awarded after December 26, 2014 and references the Uniform Guidance.

POLICY
San Francisco State University (SF State) requires that all salaries and wages charged to sponsored projects are certified consistent with federal requirements. As a condition to receiving federal funding, SF State is required to maintain and certify the percentage of time that employees devote to federally-funded sponsored projects.

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

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

SCOPE
Uniform Guidance (2 CFR §200) outlines the regulations governing reporting and the verification of salary distributions. Specifically, 2 CFR §200.201 requires the reports to be completed to provide after the fact verification of the salary charged to sponsored projects:

“The non-Federal entity must certify in writing to the Federal awarding agency or pass-through entity at the end of the Federal award that the project or activity was completed or the level of effort was expended. If the required level of activity or effort was not carried out, the amount of the Federal award must be adjusted.”

At SF State, professorial staff includes all faculty members, salaried staff, hourly employees and graduate assistants.

Professorial (Faculty) Certification Report
- Faculty will certify Time and Effort Report following each period on the SF State academic calendar (Fall academic semester and Spring academic semester).
- PI will certify Payroll Report for faculty who works on their project during Intersession (Thanksgiving Break, Winter intersession, Spring Break, and Summer intersession).

Professional (Staff) Certification Report
- PI will certify Salaried Staff Payroll Report every 6 months for the periods of January 1 to June 30 and July 1 to December 31.
• PI will certify Graduate Assistant Payroll Report every 6 months for the periods of January 1 to June 30 and July 1 to December 31.
• Hourly Staff completes monthly time reporting in the university’s time keeping system to certify their time and effort.

Time and Effort Report for RRTs
• Each Time and Effort Report indicates the distribution of the employee’s total period compensation across all SF State 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 SF State Functions” for the purposes of time and effort reporting.
• All Time and Effort Reports will account for 100% Time and Effort.
• If an individual is no longer employed at SF State, the employee’s supervisor will certify the employee’s Time and Effort Report.
• The signature on the Time and Effort Report is an endorsement by the PI/employee that, to the best of their knowledge, the salary charges accurately reflect the effort distribution across all activities.

Payroll Certification by Project Report (Faculty Intersession Pay, Salaried, and Graduate Assistant)
• Payroll Certification by Project Report shows the payments received by the individual for the project.
• PI of the project certify Payroll Certification by Project Report.

Distribution
• ORSP prepares Reports for all individuals required to certify at SF State. The following table provides the estimated distribution schedule for each certification period:

<table>
<thead>
<tr>
<th>Time and Effort /Payroll Certification Period</th>
<th>End Date</th>
<th>Distribution*</th>
<th>Collection**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall Semester***</td>
<td>Early February</td>
<td>Mid May</td>
<td>Early August</td>
</tr>
<tr>
<td>Thanksgiving Break</td>
<td>Late April</td>
<td>Mid May</td>
<td>Early July</td>
</tr>
<tr>
<td>Winter Intersession</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spring Break Semester</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summer</td>
<td>Late September</td>
<td>Mid October</td>
<td>Early December</td>
</tr>
<tr>
<td>Spring Semester***</td>
<td>Early August</td>
<td>Mid November</td>
<td>Early February</td>
</tr>
</tbody>
</table>

*** Payroll Certification by Project Report for salaried staff and graduate assistants will be distributed with the Spring semester for the period 01/01–06/30 and with the Fall semester for the period 07/01–12/31.

Changes to Reports During Certification
• If the payroll distribution reflected on the Report does not accurately display how the employee spent his/her time, the PI/employee must correct on the Report prior to signature.
• ORSP will adjust salary charges accordingly where the certified information differs from the payroll distribution. A change of 5% or more of an employee’s total effort would warrant an adjustment.
• Salary charged to a sponsored project must never exceed the amount of actual time and effort devoted to that project.
• If a change requires approval by the sponsor based on the terms and conditions of the agreement, ORSP will contact the PI.
• If there are no changes or when any additional actions are complete, the Report is filed.

Certification
• When a Report has been signed and certified, no further changes will be allowed.
• PI’s return the Report to ORSP by the posted deadline.
• SF State may impose corrective action such as suspension of sponsored project accounts in the event of consistent failure to complete the Report.
• ORSP processes the Report and follow up as necessary with the PI’s and department administrators to ensure 100% completion.

ROLES & RESPONSIBILITIES
Office of Research and Sponsored Programs

Grant Administrator (GA)
• Ensures that labor commitments (including cost-shared) are identified in the proposal budget.
• Processes any personnel cost transfers resulting from discrepancies between certified time and effort and payroll distribution.

Compliance Unit (CU)
• Prepares and distributes all certification reports.
• Contacts faculty to follow-up on the reports that are not returned in a timely manner.
• Reviews the reports when they are returned to ORSP for signature and identifies any necessary follow-up.
• Tracks the receipt of reports to ensure 100% completion.
• Forwards reports with payroll discrepancies to the appropriate Grant Administrator.
• Files the completed reports in the ORSP files.

Academic Department

Principal Investigator (PI)
• Certifies that time and effort are accurately documented on the report.
• Certifies that the report for all professional staff that worked on his/her projects during the applicable time period is accurate.
• Certifies all labor-related cost-sharing.

Department Chair
• Reviews and certifies report for faculty who are on sabbatical or otherwise unavailable for signature.

College Dean
• Reviews and certifies the report for faculty who are on sabbatical or otherwise unavailable for signature.

RELATED DOCUMENTS
• Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200
• SF State Additional Employment Guidelines