Time and Effort / Payroll Certification by Project Reporting

Procedure

Issued: January 2007
Revised: September 2021

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.

BACKGROUND
San Francisco State University (SF State) requires that all salaries and wages charged to sponsored projects be certified consistent with federal requirements. As a condition of receiving federal funding, SF State is required to maintain and certify the percentage of time/salaries that employees devote to federally-funded sponsored projects. Time and effort / Payroll Certification by Project reporting is conducted: Fall academic semester, Thanksgiving Break, Winter intersession, Spring academic semester, Spring Break, and Summer intersession).

PROCEDURES
Pre-Award
A. Proposal Budget Preparation
   1. PI identifies Reimbursed Release Time (RRT), faculty intersession/break pay, salaried staff, and graduate assistant time that will be either directly charged or cost-shared in the proposal budget.
   2. Grant Administrator includes current salary and benefits information in the budget.
B. Approval of cost-shared labor commitments
   PI obtains appropriate signatures authorizing cost-shared labor.

Post-Award
A. Faculty and staff salaries direct charges to project
   1. RRT and intersession/break pay for faculty is charged to the project.
   2. Staff salaries are charged to the project.
   3. Graduate Assistant salaries are charged to the project.

B. Cost-shared labor
   1. RRT for faculty is charged to the cost-share project.
   2. Staff salaries are charged to the cost-share project.
   3. Graduate Assistant salaries are charged to the cost-share project.
   4. “In-kind” labor cost-share contributions are identified.

Compliance Unit
A. Appointment Data Entry
1. Compliance Specialist (CS) obtains ORSP appointment data for faculty, salaried staff, and graduate assistant from CFS Data Warehouse.
2. CS imports or enters information into ORSP Effort Reporting Database.

B. Identification of in-kind cost-share
1. CS creates appointment records for Personnel in-kind cost-share in the ORSP Effort Reporting Database.

C. RRT Transfer Confirmation
1. CS generates a General Ledger report of all RRT transactions in the CFS Data Warehouse.
2. CS confirms and records all applicable RRT transactions.

D. Salary Data Entry
1. CS identifies employees who were paid from the CFS Data Warehouse for the reporting period.
2. CS enters the relevant salary data into the ORSP Effort Reporting Database.

E. Salary Journal Entry Adjustments
1. CS identifies discrepancies in salary distribution.
2. CS processes Journal Entries or cost transfers within the reporting period.

F. Creating Manual Time and Effort Reports
1. CS identifies Reports that may need to be created manually for each reporting period.

G. Distribution and Follow-up
1. CS identifies and groups all employees requiring a Report for a specified reporting period.
2. CS builds and distributes report packets for faculty, affiliated staff, and graduate assistants.
3. CS identifies and follows up on all outstanding Reports.
4. CS addresses non-compliance by holding all transactions on affected projects until Reports are received.

H. Finalization
1. CS reviews and finalizes Reports.