



Policies & Procedures

Time & Effort Reporting on Sponsored Programs

Policy:

To comply with the federal regulations of 2 CFR 220, Wesley College requires time and effort certification reports to be completed for all faculty, staff, undergraduate, and graduate students who perform work on federally funded projects for up to 100% distribution of effort expended under a federal program.

Procedures:

- Upon completion of each month within an academic term, an effort certification report will be completed by Human Resources (HR) for all federally sponsored faculty, staff, undergraduate, and graduate students to record the actual distribution of work performed for a specified month.
- The percentage of work recorded on the effort certification report must accurately correspond with the actual salary amount that is requested for payment by a federally-funded employee through Wesley College's payroll check request form.
- The time and effort certification report should be completed at the end of every month to reflect the work that was actually performed by distributing the percentage of effort across the federal and non-federal sources where effort was actually expended.
- Appropriate documentation must be included as support for the amount requested on the payroll check request form to accurately reflect the distribution percentages recorded on the time and effort certification report. Example supporting documentation may include one or more of the following:
 - Wesley College Time Sheets for Undergraduate and/or Graduate Directed Research Work
 - Institutional Wesley College Contract for Faculty and Professional Staff
 - Proposed budget of the federally sponsored project
- Upon submission of the payroll check request form, the employee must have his/her immediate supervisor* sign the payment request form to validate that the pay requested is for the amount of time that he/she actually worked. In addition, completion of the time and effort certification report at the end of the month must be signed by the employee and the immediate supervisor to verify that the percentage of effort distributions reported also accurately reflect the work performed by the employee for that specific pay period.
- Upon validation by the employee's immediate supervisor, the effort certifier will certify the time and effort report by ensuring that the actual number of hours worked accurately reflects what was proposed in the grant budget and justification; in addition, the effort

certifier will verify that the percentages of effort on the time and effort certification report reflect the actual hours worked as validated on the supporting documentation (i.e. time sheet) so that the amount requested on the payroll check request does not exceed what was proposed in the grant budget nor paid in advance before work is performed or effort is actually expended.

- To authenticate that the work distributed equals 100 percent effort, the Authorized Financial Representative and the Authorized Official of Wesley College will sign to authorize payment.
- Payment will be dispersed the 15th of the following month for students and at the end of the month for faculty and staff.

*The immediate supervisor is the person who has first-hand knowledge of the work actually performed by the employee.