

Compensation paid directly to regular employees by non-University entities for outside employment, including fellowships and awards paid to or on behalf of employees that are not administered by the University; and
Stipends for administrative or other University-paid service outside of the
forth in their position description.

Reporting and Certification Requirements

Reporting and certification are required for any reporting period during which an employee is compensated in any amount for effort committed to a sponsored project. Reporting periods shall be January 1 through May 31, June 1 through August 31, and September 1 through December 31 of each year.

Reporting consists of representation of the compensation paid to the employee and the associate and percentage of their time by the following categories:

University-
University-paid (cash match or in-kind) committed effort on sponsored projects,
by project; and

Implementation

The Office of Grants, Sponsored Programs, and Research (OGSPR) will establish and implement departmental procedures by which the department will prepare and distribute Time and Effort Certification forms and supporting documentation to affected employees during the first month following the end of each reporting period. Following the distribution of forms and documentation by OGSPR, completed signed certifications must be returned to OGSPR no later than 30 days after receipt of same by each affected employee.

ADDENDUM: 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

§ 200.430 (i) *Standards for Documentation of Personnel Expenses*

(1)

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(ix) Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a percentage distribution of total activities.

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