



AP 6405 Time and Effort Reporting for Employees Working on Projects Funded by Federal Grants

References: The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule, 2 CFR 200, December 26, 2014 ("Uniform Guidance")

1. PURPOSE

The purpose of this administrative procedure is to define effort reporting, as well as identify those individuals who must comply.

The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule, 2 CFR 200, December 26, 2014 ("Uniform Guidance"), sets forth standards for obtaining consistency and uniformity in organizations expending federal awards. The federal government requires an effort report when an individual is compensated by, or has agreed to contribute time to, a federally sponsored project. All faculty and staff who work on federal grant-related projects are personally responsible to certify the amount of effort that they spend on sponsored activities. The College extends this requirement to all grants with funding for personnel.

2. DEFINITIONS

Effort: Defined as the amount of time spent on a particular activity. Effort includes time spent working on a sponsored project(s) where salary is directly charged or contributed (also referred to as cost-shared effort). Individual effort is expressed as a percentage of the total amount of time spent on work-related activities, including instruction, research (including externally funded research), service, and administration that RCC compensates individuals for.

Effort Reporting: The mandated method of certifying to the granting agencies that the effort charged or cost-shared effort related to each award has actually been completed.

Time: The hours an employee spends/spent working. It includes hours actually worked, as well as vacation, sick, contract leave, and holiday time.



3. PROCEDURE AND FORMS

Time and Effort Report procedure and forms are available on the Budget and Financial Services Contract and Grant Accounting webpage: [Contract & Grant Accounting \(roguecc.edu\)](http://roguecc.edu)

Rescinds: AP-032

Approved: December 6, 2022

Revised: January 7, 2025