

Time & Effort Reporting for Federal Grants

SDCCD Grants & Contracts

The Uniform Guidance states that allowable personnel costs charged to federal programs may include reasonable amounts for activities contributing and directly related to work under an agreement (2 CFR 200.430(i)(1)(i)). Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed ([Uniform Guidance 2 CFR 200.430\(g\)\(1\)](#)).

All Federally funded programs must complete Time & Effort Reporting according to the basic guidelines below:

- Employees who work on multiple cost objectives and activities (irregular schedule).
 - For this, employees would complete a Time & Effort certification signed by their supervisor **monthly**.

- Employees supported solely by Federal Funds.
 - For this, employees would complete a Time & Effort certification signed by their supervisor **Semi-annually**.

- Employees receiving Stipends from federal funds.
 - For this, employees would complete a Time & Effort certification signed by their supervisor **monthly**.

- Substitute or NANC employees paid by federal funds are also employees who work on multiple cost objectives and activities (irregular schedule).
 - For this, employees would complete a Time & Effort certification signed by their supervisor **monthly**.

Click on the link for the [SDCCD Time & Effort Reporting Excel Template](#) located on the district website. (Note: There is a tab in the workbook for each of the types of T&E Reports above).

*Procedures surrounding these requirements to follow.