

Personnel Compensation (Time and Effort) Reporting Procedure	Procedure Number	11.6.2.5P
	Effective Date	April 25, 2022

1.0 PURPOSE

In accordance with Laramie County Community College’s Management and Oversight Authority Policy 11.1, LCCC’s Sponsored Awards Policy 11.6, and the Office of Management and Budget Uniform Guidance Subpart E §200.430 - Compensation - Personal Services, the purpose of this document is to provide procedures on time and effort reporting for personnel compensation through federally funded LCCC sponsored awards.

All personnel costs charged to sponsored awards:

- A. Must be based on records that accurately reflect the work performed.
- B. Must be supported by a system of internal controls that provides reasonable assurance that charges are accurate, allowable and properly allocated, thereby accurately reflecting work done.
- C. Must be incorporated into official records.
- D. Must support distribution of employee’s time if the employee works on more than one activity (federal and non-federal) not

3.0 PERSONS AFFECTED

Persons whose salaries/wages are charged (in whole or in part) to a federally funded award and persons who manage or oversee sponsored awards on behalf of Laramie County Community College.

4.0 DEFINITIONS

- A. ~~Budget~~ A budget identifies the types of costs and the estimated amounts needed to complete the project. The budget must be approved by the funding agency and College. The budget will be the basis for authorizing any expenditure on the project and the basis for seeking payment from the funding agency. Any variances from the approved budget (beyond those permitted by regulation) must be authorized by the funder and reviewed by LCCC.
- B. ~~Cost Objective~~ Refers to a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.
- C. ~~Cost Sharing~~ 0.2

- 3) Effort reports for full-time employees are created by the Sponsored Awards and Compliance office based on actual payroll (reporting cannot be based on budgeted projections). The Institutional Research office provides the initial payroll data, and reports are then created with effort percentages based on labor ledger totals that have been charged to each cost objective.
- 4) Effort reports are created on a semi-annual basis. The effort reporting periods for each fiscal year are July-December and January-June.
- 5) Effort reports must account for the employee's total college effort, not to exceed 100%.
 - a. Add-to-pay/stipends are not included in effort calculations, therefore if the only federal/sub-federal pay an employee receives is an add-to-pay, an effort report will not be generated.
- 6) The Sponsored Awards and Compliance office will send the reports to the employee or the employee's supervisor for review and certification/signature. The signature will verify that the distribution of costsj-0.0016.6 (r)a6.0000000EMC smf co ((p)2314B965 (t-d)2.3 (s)-1.3 (an739 0 Td[r]11 (e)-3 (