The Office of Management and Budget (OMB) requires that institutions document the time and effort that each employee expends on externally sponsored activities. Efforts include the time spent working on a sponsored project which salary is directly charged or contributed. Effort reporting is the method of certifying to the granting agencies that the effort charged or cost shared to each award has actually been completed.

OMB Circular A-21 section J10c (2) After-the-fact Activity records system requires documentation of effort spent on externally-sponsored activity. South Carolina State University (SCSU) time and effort reporting policy is intended to meet this requirement. The system under which the distribution of salaries and wages by SCSU will be supported by the After the Fact Certification report as described in this policy.

A. After the Fact Certification form will be used to reflect the percentage distribution of effort expended by SCSU employees involved in federally-funded and state-funded grants, contracts, and cooperative agreements.

B. The form must include the following data:
   1. Employee’s Name
   2. Academic or Administrative Unit
   3. Position
   4. Project Title
   5. Project #
   6. Funding Agency
   7. Grant/Contract/Cooperative Agreement Period: Start and End Date
   8. Budget Period
   9. Percentage of time assigned to the project by employment contract, if release time is applicable.
   10. Time Distribution Report:
       a. Number of hours worked
       b. % of time spent
       c. Budget code, if “in-kind”, please indicate
   11. Duties performed in this period- use the back of the form to list activities performed to fulfill grants objectives.

C. For each federally-funded or state-funded project, an After the Fact Certification form will be completed and signed by the project director, principal investigator, and the professional staff working on the project immediate supervisor, provided that the approved grant, contract, or cooperative agreement commits University personnel time to the project, regardless whether such time is paid by external funds or is an “in-kind” match.

D. After the Fact certification forms must be certified by a person having firsthand knowledge of the employee’s activities.
E. The completed forms must be submitted to the Office of Sponsored Programs quarterly as indicated below:
   Quarter 1: November 30
   Quarter 2: February 28
   Quarter 3: May 31
   Quarter 4: August 31

F. The Office of Sponsored Programs will review the form for completeness and the Assistant Vice President or delegate will certify the receipt and completeness of the form.

G. The forms will be used to perform a two way match the Time and Effort Report pulled from the Banner System to ensure the level of effort reported is what is actually charged to the grant. The compliance officer or delegate will initial the after the fact certification form indicating the accuracy. All differences will be investigated and documentation will be requested from the principal investigator or certifier.

H. An electronic documentation will be maintained on filed in the Office of Sponsored Programs.