



New York Medical College Policy and Procedure Manual

Section: RESTRICTED FUNDS - ACCOUNTING DEPARTMENT	No.: CO.611
	Date: July 15, 2003
Subject: GUIDELINES FOR TIME AND EFFORT CERTIFICATION	Page 1 of 3
	Supersedes: 2/11/1997

I. Purpose

To establish guidelines for implementing time and effort certification.

II. Scope

This policy applies to all individuals engaged in sponsored program grants and contracts at New York Medical College.

III. Definition

- A. Sponsored Projects – Research, training, service and other programs funded by government or non-government sources with a defined purpose and budget.
- B. Time and effort certification - A declaration by a Staff Member (SM) to the Restricted Funds Accounting Department (RFAD) attesting the percentage (%) of time and effort that he/she devoted to grants, contracts and other activities.

IV. Policy

It is the policy of New York Medical College that faculty and staff adhere to pertinent regulations defined herein, requiring semi-annual written certification of time and effort.

V. Procedure

A. Preparing the Time and Effort Report (RF-2):

1. The RFAD will provide copies of the Time and Effort Certification forms to the Department Administrator (DA) semi-annually, no later than the 10th business day of October and April.
2. The certificate will indicate the name of the employee, employee number, core department number, grant titles, grant account numbers, principal investigator(s), effective dates and the percentage (%) of effort charged for the prior six-month period.

Issued By:

Approved By:

3. Two copies are sent to the DA who will distribute the forms to the principal investigators.
4. The Department Administrator will return completed original Time and Effort Report to the RFAD by the 15th business day of October and April, with the actual time and effort of each named employee working on the particular grant or contract.
5. The certificate must be signed by the employee as well as by the principal investigator and the chairman of the core department.

B. Processing the time and effort certificate:

1. The Principal Investigator reviews and compares the projected percentage (%) of activity with that currently being charged on the grant(s) or contract(s) for each individual.
2. If the adjustment is 5.0% or more, the PI is required to initiate a **Central Records (HR-31)** form to reflect the changed activity percentage.
3. If the change results in a retroactive rebudgeting in excess of 90 days, the PI will prepare a written explanation of why the change was not completed in a more timely manner.
4. The PI is responsible for finding additional funding sources if such Funding is necessary.
5. The certificate is filed for audit reference.

VI. Responsibility

A. Employee

Complete and submit to the PI by the 13th business day of October and April, a completely prepared time and effort certification for documenting 100% of effort.

B. Principal Investigator

1. Review the certification for variances greater than 5%.
2. Initiate a **Central Records (HR-3)** form for required changes.
3. Forward the certification for review and approval by the Department Chairperson.

4. Forward completed certification to the RFAD by the 15th business day of the month.

C. Department Chairperson

Review and approve completed Time and Effort Reports and attach Central Records, if applicable.

D. Controller's Office

Ensure that the RFAD receives and processes the time and effort report.

E. Restricted Funds Accounting Department

1. Send the **Time and Effort Certification Form** form to the DAPI each seminannually.
2. Assure the return of all time and effort reports from the DA.
3. Review the time and effort reports and compare it with the latest payroll records.
4. Ensure that any adjustment required is made through a **Central Records (HR-3)** form.
5. File the time and effort reports in the appropriate grant or contract folder for audit review.
6. Provide advice and guidance with respect to the administration and interpretation of this policy.