

## Federal Grant Management Technical Assistance Training Session 08: Time & Effort – Frequently Asked Questions (FAQ)



### **Q1: What is an example of appropriate certification language staff could use when documenting their time and effort on State Fiscal Recovery Fund (SFRF) projects?**

**A1:** Organizations determine the appropriate certification language by actively considering their SFRF eligible use category, the assignment of employees to single or multiple cost objectives, their internal policies, and the specific terms and conditions of the grant agreement.

#### **Revenue Replacement Eligible Use Category**

When your organization uses SFRF funds under the **revenue replacement eligible use category**, you are exempt from following the detailed federal time and effort certification requirements in [2 CFR 200.430\(g\)](#). However, you must maintain comprehensive documentation that clearly demonstrates all work performed aligns with the defined scope of work, substantiates that costs incurred are reasonable, and confirms all labor charges are properly supported. Example certification language:

*"I certify that the time recorded and compensation reported accurately represents the work performed in support of [Project Name], that all activities were necessary and duly authorized, and that this certification is in full compliance with the policies and procedures of [Organization Name]."*

Both the employee and supervisor should sign and date the certification.

#### **Other Eligible Use Categories**

If an organization is using SFRF funds under **other eligible use categories** (such as premium pay for essential workers), the standard federal cost principles found within [2 CFR 200.430](#) apply. Under [2 CFR 200.430\(g\)\(1\)](#), charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed and meet specific documentation standards.

#### **Single Cost Objective**

When standard documentation (without detailed distribution) is necessary:

An employee working solely on a single Federal award or cost objective qualifies for simplified documentation under 2 CFR 200.430. This means:

- The employee dedicates 100% of compensated time to a single cost objective
- The employee does NOT work on:
  - Split time between multiple cost objectives within a single Federal award
  - Split time between multiple Federal awards with different cost objectives
  - Mix Federal award work with non-Federal activities
  - Require time allocation across different funding sources

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Example certification language:

*"I certify that, for the period from [start date] to [end date], I devoted my work exclusively to [Project Name], which is funded by the State Fiscal Recovery Fund. During this time, I did not perform work on any other Federal awards, non-Federal activities, or alternate cost objectives. I further affirm that the supporting records for this certification comply with the standards established in 2 CFR 200.430(g)(1), adhere to the policies and procedures of [Organization Name], and accurately represent the work performed."*

Key features:

- Comply with documentation standards in [2 CFR 200.430\(g\)\(1\)](#) and the policies and procedures of the organization.
- Signed by the employee and supervisory official with firsthand knowledge.
- Incorporated into official records with effective controls.
- Reflect the total activity for which the employee is compensated.
- Frequency determined by organizational policies—typically semi-annual.

### Multiple Cost Objectives

**When detailed time distribution is appropriate:**

Under [2 CFR 200.430\(g\)\(1\)\(vi\)](#), an organization must support the distribution of the employee's compensation among cost objectives if the employee works on one or more of the following:

- One Federal award with distinct cost objectives.
- More than one Federal award with distinct cost objectives.
- A Federal award and non-Federal award.
- An indirect cost activity and direct cost activity.

Example certification language:

*"I certify that the hours reported on this timesheet accurately reflect all work performed during the period from [start date] to [end date], in adherence with the policies and procedures of [Organization Name]. Time charged to the State Fiscal Recovery Fund (SFRF) is based on actual activities performed, not estimates, and the allocation of my compensation across specific activities is in full compliance with 2 CFR 200.430(g)(1)(vi). This timesheet provides a reasonable representation of the total activity for which I am compensated by [Organization Name], does not exceed 100% of compensated activities, and is incorporated into the official records of the organization."*

Key features:

- Requires distribution records showing time allocation across activities.
- Must show actual work performed (not budget estimates).

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- Must account for total compensated activity.
- Must be signed after the work is performed.
- Both employee and supervisor should review and sign.
- Records must be incorporated into the organization's official records per [2 CFR 200.430\(g\)\(1\)\(ii\)](#).

### Important note on budget estimates:

- Per [2 CFR 200.430\(g\)\(1\)\(vii\)](#), budget estimates alone do not qualify as support for charges but may be used for interim accounting purposes if:
  - The system produces reasonable approximation.
  - Significant changes in work activity are promptly identified.
  - Periodic after-the-fact reviews are performed with adjustments.

### General Documentation Requirements

- Documentation must comply with [2 CFR 200.430\(g\)\(1\)](#), requiring records to:
  - Be supported by a system of internal control.
  - Be incorporated into the official records of the organization.
- Reflect total compensated activity without exceeding 100%.
- Comply with established accounting policies and procedures.

### Supporting documentation should include:

- Payroll records.
- Position descriptions.
- Supervisory approvals.
- Documentation that costs are reasonable per [2 CFR 200.430\(b\)](#).

### Important considerations:

- Complete certifications promptly after the work period.
- Both the employee and supervisor with direct knowledge of work performed must sign.
- Retain records as per grant agreement.
- Check internal policies for more restrictive documentation requirements.