INSTITUTIONAL POLICY: R-06

Category:	Research and Other Sponsored Projects
Subject:	Time and Effort Certification
Effective Date:	October 30, 2026
Updated:	
Applicability:	Employees and students involved in federally sponsored or non-federally sponsored awards requiring time and effort certification

R 06-1. Authority

W. Va. Code § 18B-1-6

R 06-2. Purpose

2.1 As a recipient of federal funds, the West Virginia School of Osteopathic Medicine ("WVSOM") must comply with the Office of Management and Budget ("OMB") Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") as well as other federal requirements for certifying effort expended on sponsored awards. WVSOM requires all individuals who receive Sponsored Project Awards to comply with institutional policies and sponsoring agency regulations regarding the proposing, documenting, charging, and certification of time and effort on those awards. Timely certification is a condition of continued eligibility for federal funds.

2.2 Uniform Guidance, 2 C.F.R. § 200.430, includes the federal regulatory requirements for compensation for personal services. This includes but is not limited to the specified Standards for Documentation for Personnel Expenses. This policy, WVSOM's Sponsored Programs Institutional Base Salary Procedures, and WVSOM's Time and Effort Certification Procedures are intended to meet these requirements.

R 06-3. Definitions

3.1 "Certification" means the assertion by a PI/PD or designee that the salaries or time charged to sponsored projects as direct charges or committed cost sharing reasonably reflect the effort expended and work performed during the period of work performed/certification period. These certifications are a required process to accept sponsored funding. This personal attestation is subject to federal scrutiny.

3.2 "Committed Time and Effort" means the amount or percentage of time an individual has communicated to the sponsor that he or she will work on a specific sponsored project over a specified period of time. Commitments are made in the proposal and may be documented by the sponsor in award documents. Such commitments include those paid for by the sponsor and those not paid for by the sponsor (i.e. cost share commitments). Any reduction of

committed effort by the PI/PD or other sponsor-designated key personnel of 25% or more from the approved commitment level must be reviewed by Sponsored Programs ("SP") and Office of Business Affairs ("OBA") prior to implementation and, where required by sponsor terms and conditions, receive prior written sponsor approval.

3.3 "Cost Share" means any project costs that are not reimbursed by the sponsor to support the scope of work defined by the federal or non-federal sponsored award. Cost sharing, also known as matching or in-kind contributions, is funded by WVSOM or a third-party, which is generally a non-federal source. Voluntary cost-sharing not required by the sponsored award is strongly discouraged and must be pre-approved by the Vice President of Finance and Facilities.

3.4 "Principal Investigator/Project Director" means the primary individual responsible for the preparation, conduct, and administration of a grant, cooperative agreement, training or public service project, contract, or other Sponsored Project Award in compliance with applicable laws and regulations and institutional policies and procedures governing the conduct of sponsored projects.

3.5 "Sponsored Programs Institutional Base Salary (SPIBS)" means the annual compensation paid by WVSOM for an employee's appointment for the purpose of time and effort for sponsored programs. SPIBS is also referred to as total projected gross salary in appointment letters. SPIBS includes time spent on teaching, professional development (research, administration, patient care, etc.), service and other activities. SPIBS includes the following compensation elements as defined in Institutional Policy PE-01: Employees, Section 7: base compensation and annual increment, interim supplemental, and supplemental responsibilities. SPIBS does not include the following compensation elements: incentive compensation, overtime and holiday compensation, compensatory time-off, and other compensation elements determined by the President under PE-01, Section 7. Also excluded from SPIBS is salary paid directly by another organization, and income that an individual is permitted to earn outside of their institutional responsibilities (such as consulting). Note that SPIBS:

3.5.1 May not be increased as a result of replacing institutional salary with sponsor project funds.

3.5.2 Includes regular salary and secondary assignments such as chair of a department (for faculty with 12 month appointments).

3.6 "Sponsored Project Award" means a federal award or a non-federal award where the sponsor requires time and effort certification.

3.7 "Total Effort" means all research, teaching, administration, service, and any other activity, regardless of the work location or time of day, for which an individual received compensation in the form of Sponsored Programs Institutional Base Salary from WVSOM.

R 06-4. Certification Requirements

4.1 WVSOM employees and students shall document and charge their time and effort to sponsored awards commensurate with the committed time and effort expended on all

activities they perform. The documentation is to reflect actual days and hours spent on each Sponsored Project Award. All individuals who receive any compensation from a Sponsored Project Award are required to certify their time and effort using WVSOM's Grant Time and Effort Certification Form in accordance with WVSOM's Time and Effort Certification Procedure. This process ensures that salaries and wages are properly expended and that actual time and effort is consistent with the committed and budgeted time and effort. Best practice is to document time and effort daily and certify after-the-fact.

4.2 Time and effort certifications shall reasonably reflect the percentage distribution of effort expended by WVSOM employees and students involved in Sponsored Project Awards. The time and effort certification must represent, in percentages totaling 100% total effort, a reasonable estimate of an employee's or student's time and effort for the period being certified. These certifications shall reasonably reflect the activity for which the employee or student is documenting and charging his or her committed time and effort and shall encompass all activities on an integrated basis. Activities performed outside of WVSOM compensated responsibilities shall not be included in the effort distribution.[1]

4.3 WVSOM may contribute certain cost sharing resources, such as a contribution of time not requested to be paid by the sponsor, in sponsored proposals when appropriate. All committed cost sharing must be pre-approved by WVSOM administration. These resources may include but are not limited to matching funds, facilities, and/or employee and student time and effort. When cost sharing resources are committed and budgeted in a proposal or sponsored agreement, external sponsors consider the proposed cost sharing to be institutional commitments if such proposals are funded; that is, the cost share becomes a mandatory obligation. Failure to meet mandatory cost-sharing obligations could result in returned funds or closeout findings. As such, any voluntary cost sharing commitment should only be made when there are perceived advantages to WVSOM in receiving the award. Voluntary uncommitted cost-sharing should be tracked for reporting upon request.

4.4 Each employee or student whose time and effort is partially or fully committed to a Sponsored Project Award shall complete time and effort certifications as required. Certification is required regardless of whether such time and effort is paid by the sponsor, i.e. cost share match. Committed cost sharing must also be certified on the time and effort form .The PI/PD retains ultimate responsibility for ensuring that effort charged to their grant is accurate, appropriate, and supported.

4.5 WVSOM uses an "after-the-fact" time and effort certification process to certify that salaries charged or cost shared to Sponsored Project Awards are reasonable and consistent with the work performed. This indicates that the distribution of salaries and wages will be supported by activity certifications signed by the employee or student and verified and certified by the Principal Investigator/Project Director or, if the PI/PD is not available, another individual(s) designated by the President or Vice President of Finance and Facilities at the end of the specified certification periods. Time and effort certifications shall be incorporated into the

[1] *Note: Uniform Guidance, 2 C.F.R. § 200.430(i)(x) states: "It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. When recording salaries and wages charged to Federal awards for IHEs [Institutions of Higher Education], a precise assessment of factors that contribute to costs is therefore not always feasible, nor is it expected."*

records of WVSOM and retained in accordance with the sponsor regulations and/or WVSOM's records retention schedule.

4.6 Time and effort certification is subject to internal and external audits. Federal and non-federal sponsors can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely time and effort certification. Employees and students shall complete time and effort certifications completely and in a timely manner. The Principal Investigator/Project Director or, if the PI/PD is not available, another individual(s) designated by the President or Vice President of Finance and Facilities shall verify the certifications at the end of the specified certification periods. Consequences to not doing so may include withholding submission of a new grant proposal and/or disciplinary action up to and including termination of employment or dismissal from WVSOM.

R 06-5. References

5.1 OMB Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards, 2 C.F.R. § 200

5.2 WVSOM Time and Effort Certification Procedure

5.3 WVSOM Institutional Policy R-08: Sponsored Program Administration

5.4 WVSOM Cost Share Procedure

5.5 WVSOM Sponsored Programs Institutional Base Salary Procedure