

Individual Time and Effort Certification

Uniform Guidance provisions, 2 CFR 200.430(i)(1), state that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity.

Where employees are expected to work solely (100%) on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared **at least annually** and will be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee.

Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through monthly personnel activity reports instead of semi-annual certifications.

Organization Name:			
Employee Name:			
Position/Title:			
Department:			
Performance Period Start Date:		Performance Period End Date:	
CSLFRF Project Name:			
CSLFRF Project ID #:			

*Employee's Signature: _____ Date Signed: _____

* I certify that 100% of my time during the period covered by this certification was spent performing duties and responsibilities for the federally funded cost object identified above.

**Supervisor's Signature: _____ Date Signed: _____

** I certify that I have first-hand knowledge of the activities performed by the employee identified above and that the employee worked solely on the federally funded cost objective identified above during the period covered by this certification.