Greenfield Community College
Time and Effort Reporting Procedure
Federally Funded Programs

Overview of Federal Requirements and Reporting Standards:

The Office of Management and Budget (OMB) Circular A-21 Cost Principles for Educational Institutions requires the college to maintain a system of charging salaries in a reasonable allocation to each grant. In lieu of time sheet reporting, OMB Circular A-21 provides for both the planned confirmation and after-the-fact methods of effort certification.

This effort certification, entitled "Time and Effort Report" at Greenfield Community College, applies to all employees who work on federal or federal flow through awards. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation (Time and Effort Reporting Form).

Failure to comply with OMB Circular A-21 effort reporting requirements can result in serious penalties for the college and/or the individual certifying their effort. These penalties may include financial audit disallowance of costs, and in some cases criminal charges may be brought against an individual certifying to a falsified Time and Effort Report.

Purpose

This policy establishes institutional requirements for time and effort reporting on grant related projects. The federal government requires that salaries of personnel paid fully or partly from federally sponsored awards be "certified" in a process that is distinct from appointment and payroll procedures. According to federal regulations, salaries paid must be commensurate with effort expended. This policy governs the process of certifying the salaries and effort of employees on federally sponsored funds.

Greenfield Community College's effort reporting system provides “after the fact” confirmation that the salaries paid to individuals reasonably reflect the actual amount of effort expended on a project or that an employee's in-kind efforts match the specifications in the grant award. Principal Investigators/Grant Project Directors on grant projects are personally responsible for reviewing and, where appropriate, certifying the effort they and other employees related to their grant spend on grants under their direction.

Scope

This policy applies to all employees who have salaries or wages paid from or committed effort to funded sponsored program.
Definition of Effort and Effort Reporting

Effort is defined as the amount of time spent on a particular activity. It includes the time spent working on a sponsored project in which salary is directly charged or contributed through required match. Individual effort is expressed as a percentage of the total amount of an individual’s work time spent on grant-related activities.

Effort reporting is the mandated method of certifying to the granting agencies that the effort charged to each award has been completed in compliance with the grant.

Reporting Responsibilities

Directors, Chairs, Deans, Administrative Personnel, and Supervisory staff that hold authority over the administration and implementation of the federal grant or award is responsible for distributing, certifying and collecting time and effort reports from all employees paid through the federally funded grant or contract.

If an individual is paid 100% from a single program or if an employee works on more than one federal program or multiple cost objectives, Time and Effort Report must be completed monthly.

Who needs to complete a Time and effort report:

- Any salary benefited employees whether they are part time or full time.
- Any employees who are being counted as a match on a federal grant program.

Who does not need to complete a Time and Effort report:

- Part time hourly employees who designate grant funding weekly on their time card, as their time card serves as their effort report.
- Faculty who receive course reassignment to work on a grant-related activity. They will need to submit a copy of their workload calculation sheet.
- Adjunct faculty teaching a course for a grant, their individual contract and the completion of the full semester verify that your effort was spent on the specified activity.

These effort reports must be certified by supervisors (individuals who have first-hand knowledge of 100 percent of the employees’ compensated activities).

Mandatory match should be recorded on Time and Effort reports.

Time and effort reporting procedures

Responsible Supervisor distributes the Time and Effort Report form to all employees paid through the federally funded project.

Employee completes the appropriate sections detailing percentage of time spent on each grant or contract. Total percentage must add up to 100%.
Employee who devotes time and effort to more than one federal, state, college, or other funded activity must provide a brief description of the broad categories of tasks performed.

Employee signs the form, certifying that it is correct and accurate.

Employee submits the form to supervisory staff.

Supervisor signs the form, certifying that it is correct and accurately documents 100% of time and effort.

Supervisor submits the original form to the Project Manager.

The Project Manager keeps a copy of the form and submits the original to Grants Accountant to keep it with fiscal files.

Time and Effort reports are kept for three years after the termination of a federal grant or contract.