

## Time and Effort Reporting Policy

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Responsible Party: Coordinator of Institutional Effectiveness, Grant Supervisors

### I. Purpose:

This policy establishes institutional requirements for reporting payroll distribution activity on sponsored projects. Compensation for personnel services is the largest expense charged to sponsored projects and effort reporting is a required process by the federal government to verify that direct charges for salary to federally sponsored projects are reasonable and reflect actual work performed.

Mountain Empire Community College's effort reporting system provides an "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. Faculty members who serve as Principal Investigators (Grant Managers and Employee Supervisors) on sponsored projects are personally responsible for reviewing, and where appropriate, certifying the effort they and other employees spend on sponsored projects under their direction.

### II. Definitions:

**Effort:** Effort is the percentage of time spent towards particular Work-Related Activities, such as sponsored projects, instruction, proposal preparation, or other administrative duties.

**Effort Report(s):** Effort Reports are the mechanism used to provide a sponsoring agency with a reasonable assurance that salaries paid from a grant or in-kind/matching efforts are appropriate and reflect a reasonable estimation of the time spent working on the project. At Mountain Empire Community College, Effort Reports are generated monthly immediately after the salary expenses are paid. Effort Reports are completed by all individuals whose salary is provided in part or entirely through grant funding or by individuals with part of their job duties related to in-kind commitments related to grant awards. Both the employee and the direct supervisor must sign the Time and Effort Report.

**Total Effort:** For any effort report, the total amount of time spent working for Mountain Empire Community College represents 100% of the time on the job and is defined as total effort.

**Work-Related Activities:** For the context of the Time and Effort Reporting Policy, Work-Related Activities are areas in which employee time or Total Effort is spent.

### III. Roles and Responsibilities:

**Coordinator of Institutional Effectiveness:** The Coordinator of Institutional Effectiveness is responsible for the college's compliance to the Time and Effort Reporting policy. The supervisor of any employee partly or entirely supported through grant funding or with part of his/her job duties tied to an in-kind specification is responsible to submit the signed Time and Effort Reports to the Coordinator of Institutional Effectiveness on the first day of each month.

**Business Office:** The MECC Business Office is responsible for periodically reviewing Time and Effort Reports (at least biannually) to ensure grant compliance.

**Grant Manager and/or Direct Supervisor:** The Grant Manager and/or Direct Supervisor is responsible to ensure the total percentage of time allocated to job duties directly aligns with the grant application and award. This individual is responsible to review Time and Effort Reports monthly for accuracy and grant

compliance. While supervising the employee, this individual will monitor daily activities to ensure grant compliance.

**IV. Scope:**

This policy applies to all employees whose salary is supported in part or entirely through grant funding. This policy also applies to all employees whose job duties are related to an in-kind in a grant award specification.

**V. Policy:**

Any employee of Mountain Empire Community College whose salary is in part or entirely provided through grant funding or job duties are tied to an in-kind grant specification is required to submit a Time and Effort Report to his/her supervisor on the first day of each month. The Time and Effort Report is an after the fact report that outlines the percentage distribution for job duties for the first day through the last day of the previous month. The Time and Effort Report is an accurate reflection of job duties performed during the preceding month. The total time reported cannot exceed 100% of time committed. The employee's signature certifies the Time and Effort Report as accurate. After the Time and Effort Report has been submitted to the supervisor and/or grant manager, the supervisor and/or grant manager will sign the Time and Effort Report certifying that to the best of his/her knowledge the report is an accurate report of time allocated to grant related duties. After the Time and Effort Report has been signed by the supervisor and/or grant manager, the report will be sent to The Coordinator of Institutional Effectiveness to maintain files that document compliance. The supervisor and/or grant manager should also keep a copy of each report. The Time and Effort Reports will be reviewed at least semiannually by the MECC Business Office for compliance.