Holyoke Community College
Completing the Time & Effort Form with DocuSign
Overview

In order to comply with governmental regulations and requirements for “time and effort reporting,” an employee paid through a federally funded grant or contract must complete this form quarterly. This certifies that the employee devoted the percentage of time indicated to the federally funded project during the period of time as stated. It certifies that the services were performed according to appropriate grant policies as set forth in the grant application, award and job description.

Tips for Completing the Form

Holyoke 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 Holyoke 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

Holyoke Community College has established a mechanism to confirm how individuals actually expend effort during a specified time period by utilizing Compensation and After-the-Fact Activity Report as outlined in the Revised OMB Circular A-21.

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

The distribution of salaries and wages by the college is supported by activity reports as prescribed below.

a) Activity reports will reflect the distribution of activity expended by employees covered by the system.

b) Reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity
c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed.

(d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify F&A costs and the functions to which they are allocable.

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.

- For employees paid by only one grant, the key personnel or director for the grant may sign the report to confirm time devoted to grant activities.
- For employees paid by several grants, the vice president or dean overseeing the multiple grants may sign the report.

Mandatory match should be recorded on Time and Effort reports.

Types of Time and Effort Reports

- Employees paid through a federally funded project;
- Paid stipends for work in excess of regular workload;
- Course release documentation for faculty.

Time and effort reporting procedures

- Responsible Supervisor distributes the Time and Effort Reporting 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 Grants Accountant to keep in the fiscal files and places a copy of the form in the program files.

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

Forms are completed and submitted on a quarterly basis on the following schedule:

<table>
<thead>
<tr>
<th>Time and Effort Reporting Period</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January, February, March</td>
<td>April 15</td>
</tr>
<tr>
<td>April, May, June</td>
<td>July 15</td>
</tr>
<tr>
<td>July, August, September</td>
<td>October 15</td>
</tr>
<tr>
<td>October, November, December</td>
<td>January 15</td>
</tr>
</tbody>
</table>
Appendix I

Frequently Asked Questions & Answers

1. I am a full-time faculty who has received a course reassignment to work on a grant-related activity. Do I need to fill out a Time and Effort form?

   No. You will need to submit a copy of your semester workload calculation.

2. I am an adjunct faculty who is teaching a course normally taught by a full-time faculty member who is currently receiving a course reassignment to work on a grant-related activity. Do I need to fill out a Time and Effort form?

   No. Your individual contract and the completion of the full semester verify that your effort was spent on the specified activity.

3. I am a part-time, hourly employee who works on a grant. Do I need to fill out a Time and Effort form?

   No. Your payroll number is specific to a grant contract. Therefore, your signature on your timesheets serves as verification that your work directly related to the grant. If you work on multiple grants in the same weekly time period, be sure to fill out separate timesheets for each grant.

4. Do I need to collect a Time and Effort form from an employee who has been terminated or resigned from a grant activity?

   Yes. Ideally, supervisors should ask employees to fill out the form before his/her departure.

5. Do I need to collect a Time and Effort form for an employee who dedicates time toward a grant as a part of the required match in a grant proposal?

   Yes. Employees whose salaries are designated as required match for an award are required to fill out Time and Effort forms.

6. I am paid 100% through a federal grant. Can I serve on a college committee?

   Yes. Your work on college committees must be related intimately to the grant and reasonable in the amount of time spent on the committee.

   Your supervisor may assign you to work on college committees that are not related to your grant. In those cases, the supervisor agrees to have that percentage of time paid via non-grant funds. In this case, you will need to document your salary allocation on the Time and Effort form.

7. What happens with the Time and Effort forms once they are turned into Grants Management?

   Time and Effort forms are archived in the grant’s fiscal files. A submission log is maintained in the Grants Management humpback folder.

   At least once a year, Grants Management will initiate an internal audit of Time and Effort files for
each federal grant award.

After completion of internal audits, Grants Management will file a report with the Comptroller and the Vice President for Administration and Finance. The report will outline inconsistencies and will provide recommendations for policy revisions.

The Comptroller and Vice President for Administration and Finance may share the internal audits with the President and other Vice Presidents to correct any future inconsistencies or implement policy revisions.

Accessing the Requisition Forms

The Time & Effort form may be accessed by clicking the link below:

Time and Effort Form

Completing the Form

After clicking the form link, begin by filling in the name and email address for each signing role on the form. After each field is completed, click ‘Begin Signing’
You will be required to agree to use electronic records and signatures before filling out the form:

After agreeing, click Start to begin filling out the form. You’ll be prompted to fill in each of the required fields:

When you are done filling out the form, click Finish:

The next person in the approval process will receive an email request to review and sign the form.