

<p>Division</p> <p>Department</p>	<p>Administration and Finance</p> <p>Grants Office, Fiscal Affairs</p> <p style="text-align: center;"><u>Time and Effort Reporting Policy</u></p>
<p>Policy</p>	<p>In accordance with Office of Management and Budget (OMB) Circular A-21, Section J.10.a, Worcester State University is required to document effort spent on externally-sponsored activity. The system is an "After-the-Fact Activity" system, under which the distribution of salaries and wages by Worcester State University will be supported by activity reports as described below.</p>
<p>Procedure</p>	<p>A. "<i>Time and Effort Reporting Forms</i>" will reasonably reflect the percentage distribution of efforts expended by Worcester State University faculty and professional staff involved in federally-funded and state-funded grants, contracts and cooperative agreements.</p> <p>B. For each federally-funded or state-funded project, a "Time and Effort Reporting Form" will be completed and signed by each faculty member and professional staff member working on the project, provided that the approved grant, contract or cooperative agreement commits Worcester State University personnel time to the project, regardless whether such time is paid by external funds or is an unpaid contribution, i.e., an "in-kind" match.</p> <p>C. "Time and Effort Reporting Forms" do not need to be completed for clerical staff or students who utilize weekly time sheets. Time and effort for these people are captured in time sheet summaries, a copy of which is sent to the Grant Office.</p> <p>D. "Time and Effort Reporting Forms" will be confirmed by a person having firsthand knowledge of the employee's activities. Confirmation is indicated by a countersignature on the form.</p> <ol style="list-style-type: none"> 1. If a form documents a faculty member's effort and he/she is the Project Director/Principal Investigator, the form will be countersigned by the Department Chair (or immediate supervisor in non-academic divisions). 2. If a form documents a faculty member's effort and he/she is not the Project Director/Principal Investigator, the form will be countersigned by the Project Director/Principal Investigator. 3. If a form documents a professional staff member's effort and he/she is the Project Director/Principal Investigator, the form will be countersigned by the Department Chair (or immediate supervisor in non-academic divisions). 4. If a form documents a professional staff member's effort and he/she is not the Project Director/Principal Investigator, the form will be countersigned by the Project Director/Principal Investigator. <p>E. "Time and Effort Reporting Forms" will be completed annually at the end of each grant year and will document the percentage distribution of effort expended during that year.</p> <p>F. "Time and Effort Reporting Forms" must be returned to the Grant Coordinator in the Grant Office (Admin 347) where they will be kept on file.</p>

WSU Time & Effort Report Form Guidelines

- 1) Grant Activities (to meet commitments explicitly specified in grants and contracts),
- 2) Departmental Administration, and
- 3) All Other WSU Activities.

For Category 1) above calculate the percentage of time spent on grant/sponsored activities that was paid for by WSU.

For Category 2), PIs estimate the percentage of their time that they spent on Departmental Administration activities.

Finally, PIs calculate a percentage for All Other WSU Activities as [100% - Category 1) minus Category 2) = Category 3)].

Functional definitions of these three types of effort are as follows:

1. Grant Activity Commitments (Commitments to Organized Research and Other Grant Activities) are explicit and specific commitments of effort (in proposal texts, budgets, and/or budget justifications) to programs and projects supported by external sponsors or by the College that: (1) have specified objectives and/or deliverables; (2) are separately and specifically budgeted; and (3) require separate accounting and reporting. Besides sponsored Organized Research projects (which are often integrated with educational activities), investigators devote effort to such Other Sponsored Activities as conferences, institutes, forums, publications, travel, and/or the purchase of equipment. Effort includes work on projects and/or supervision of the work of others connected to a grant.

2. Departmental Administration includes administrative and supporting services that benefit common or joint departmental activities. For a faculty member, this includes time spent on meetings and committee work for departments, the Faculty, or the College as a whole, and time spent planning and proposing future organized research.

3. All Other WSU Activities covers most of what most faculty members do. This category includes, but is not limited to, instruction (preparing for and teaching courses, seminars, and sections), advising students (including assisting with job placement and letters of recommendation), departmental research (all non-instructional scholarly activities not separately budgeted and accounted for), and such professional activities as reading, reviewing, and refereeing others' research. It also includes uncommitted effort on grant/sponsored activities (effort for which no specific commitment was made in proposal texts, budgets, or budget justifications).

Example:

- 1) 17% - Grant Activities,
 - 2) 20% - Departmental Administration, and
 - 3) 63% - All Other WSU Activities.
- Total 100% (It must always total to 100%)

Key Points for Time and Effort Reporting

	<p>1. The effort planning and confirmation system must only reflect the activity for which the investigator or employee is compensated by WSU. External activities such as consulting or non-university (professional) committees are not to be included.</p> <p>2. We are required to record effort as a percentage of total activities, not as hours worked.</p> <ul style="list-style-type: none"> ▪ Under federal regulations on effort reporting, 100% effort is an employee’s total hours actually spent on work within the scope of his or her employment regardless of how many or how few hours an employee works and regardless of the percent FTE listed on the appointment. Effort certification must reflect actual work performed and cannot be budget driven. ▪ Just as an employee’s total effort is not defined by regular business hours of the employer or by the percent FTE of the appointment, grant/sponsored program effort does not necessarily take place only in the research facility/lab or only on the college premises. Research effort can occur at home, at a conference or in off-site research-related meetings, etc. Remember that if these types of hours are included in calculating research effort, they must also be included in the calculation of total effort. <p>3. Maintain a proper separation of duties, i.e. University and grant activities.</p> <p>4. Federal Auditors are looking for patterns that suggest that an effort certification is formulated by factors other than actual effort on the project:</p> <ul style="list-style-type: none"> ▪ Patterns of retroactive adjustments to effort certifications or retroactive cost transfers. (Do these have a reasonable justification or do they appear to be motivated by desire to “mop up” or transfer unused grant funds?) ▪ Very small effort percentages on many grants. (Real grant/sponsored agreements contributions or just salary support?) ▪ Grant/sponsored agreement certifications that appear to not include an accounting for actual administrative and/or teaching and/or clinical effort as part of total effort. (If you certify research effort for your research grants totaling 95% that leaves only 5% for all other work performances – teaching, clinical, administrative. If you are teaching two classes six hours per week. For 6 hours to be 5% or less of your total effort – leaving at least 95% research effort certifications - you need to be prepared to document the claim that your workweek is 120 hours or more.)
Approved by Vice President/Date	
Approved by Cabinet/Date	
Revised Date	December 5, 2012

Worcester State University

Time and Effort Reporting Form

In order to comply with federal guidelines, this form must be completed and returned to the Grant Coordinator annually, at the end of each grant year by every faculty member or professional staff working on an externally funded project.

Name: _____ Department: _____

Grant Funder and Program Title: _____

Grant Year reported: _____

1) Provide a percentage breakdown of your responsibilities for this grant year in the three categories below. The total must equal 100%.

Grant activities _____%

Administrative activities _____%

All Other WSU activities _____%

2) Externally funded activities (percentages should reflect time paid by grant as well as unpaid time contributed to the project, i.e., in-kind) - more than one grant.

Grant Name _____ %

Grant Name _____ %

Grant Name _____ %

TOTAL _____ %

I certify that the information provided is correct.

Employee Signature

Date

Confirming Signature*

Date

*NOTE: If the employee named above is also the Project Director/Principal Investigator, then please ask the Department Chair to sign as the confirming signature. The Project Director/Principal Investigator may sign for all other salaried employees working on the project.

Please send the completed form to Linda Crocker in the Grants Office (Admin 339B).