



## **TIME AND EFFORT POLICY AND PROCEDURE**

OPERATING | 500.513

### **Last Evaluation**

06/05/2025

### **Executive Staff Approval**

06/30/2025

### **Board Approval**

08/20/2025

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## **1. Policy and Procedure Purpose**

The purpose of this document is to comply with time and effort guidelines outlined in the Code of Federal Regulations 200.430, Administrative Board Rule R277-113-(5)(6), and MTECH 500.511 *Sponsored Programs Policy and Procedure*. As a recipient of federal, non-federal, and sponsored funds, Mountainland Technical College (MTECH) requires certification of time and effort to document compensation charged directly against the sponsored programs. Policy and procedures will be reviewed regularly to ensure processes are followed and updated with board approval.

## **2. Definitions**

**Cost Share(ing)** - The portion of the sponsored program's costs that the college contains, not the sponsoring organization.

**Employee** - A person whose salary, wages, pay, or compensation is paid from college-managed funds provided by the State of Utah.

**Sponsored Program** - An ongoing program to support scholarly activities, programs of service, or projects utilizing contracts, grants, cooperative agreements, gifts, funds, materials, other forms of compensation, or exchanges of in-kind items or efforts.

**Sponsoring Organization** - An external organization that provides or awards sponsored programs.

**Supervisor** - An individual employed by the college who has hiring authority and has a position which directly supervises an employee of the college.

**Time and Effort** - Compensated time and effort spent (expressed as a percentage) by an individual working on a sponsored program. It must be certified that the wages and benefits paid (or the commitment) are reasonable in relation to the effort (activity) devoted to the award.

**Time and Effort Reports** - Reports and forms certifying 100% of the total effort spent for the activity(ies) for which the employee is compensated for the duration of the sponsored program(s), regardless of funding source.

### 3. References

MTECH 500.511 *Sponsored Programs Policy and Procedure*

MTECH *Time and Effort Report*

Utah Admin. Code § R277-113 (5) *LEA Fiscal Responsibilities and Required Fiscal Policies*

Utah Admin. Code § R277-113 (6) *LEA Governing Board Fiscal Responsibilities*

2 C.F.R. § 200.243 *Effects of suspension and termination*

2 C.F.R. § 200.334 *Record Retention Requirements*

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### 4. Policy

- 4.1 Time and effort reporting shall reflect the percentage distribution of time and effort expended by MTECH employees involved in federal, non-federal, and sponsored programs and be kept in the college's records for five years (CFR 200.234).
- 4.2 Employees compensated from a sponsored program(s) are required to complete *Time and Effort Reports* at the direction of the Finance Department.

4.3 The *Time and Effort Report* must represent, in percentages totaling the agreed-upon contractual amounts, the total activity for which each employee is compensated from all funding sources.

4.3.1 Time and effort generally includes:

- 4.3.1.1 The time and effort of MTECH employees for whom the college will fund wages and related fringe benefits for the time they work on federal, non-federal, and sponsored program(s).
- 4.3.1.2 Significant time spent on sponsored program(s) beyond the award requirement.
- 4.3.1.3 Cost sharing performed to maintain committed levels of effort on sponsored program(s).
- 4.3.1.4 Cost sharing performed to meet committed dollar amounts or percent of the award amount.
- 4.3.1.5 Any award with direct charges associated with an individual (travel, tuition, etc.).

4.4 Where employees are expected to work solely on a sponsored program(s) single cost-objective, charges for their wages will be supported by an annual *Time and Effort Report* certifying that the employee worked solely on that sponsored program(s) for the period and percentage reported by the certification. Such certifications will be prepared according to sponsored program guidelines and will be signed by the employee and supervisor, where the supervisor has first-hand knowledge of the work performed by the employee.

4.4.1 Certification will identify the following in the *Time and Effort Report*:

- 4.4.1.1 Institution name
- 4.4.1.2 Employee name
- 4.4.1.3 Sponsored program and object code
- 4.4.1.4 Reporting period
- 4.4.1.5 Employee position and activity description
- 4.4.1.6 Employee's and direct supervisor's dated signature
- 4.4.1.7 Other information defined by the sponsoring organization.

4.5 MTECH uses an "after-the-fact effort" reporting system. The distribution of wages will be supported by payroll reports verified by the direct supervisor after completing the reporting period.

- 4.6 The Finance Department administers sponsored program tracking and is responsible for identifying, distributing, collecting, and retaining all *Time and Effort Reports*, certifications, and documentation relative to this policy and procedure and in accordance with the associated funding rules and guidelines.
- 4.7 This policy and its procedures do not supersede any federal, state, local, and sponsoring organization guidelines.

## 5. Procedure

- 5.1 Federal, state, local, and sponsoring organization rules and regulations should be consulted to ensure time and effort guidelines are being followed.
- 5.2 When MTECH administration assigns staff to a sponsored program and budget, the employee and their supervisor will prepare a projected distribution of time and effort for the duration of the fiscal year and sponsored program term.

### 5.3 *Time and Effort Report*

MTECH employees working on a sponsored program should use the *Time and Effort Report* to track their time and effort.

- 5.3.1 The *Time and Effort Report* can be found on the Public Drive.
- 5.3.2 Each employee receiving a *Time and Effort Report* should complete and sign the report with the actual percentage of time and effort for the given period at least annually and obtain the direct supervisor's signature.
- 5.3.3 The *Time and Effort Report* will be returned to the Finance Department and the department overseeing the sponsored program(s) to be kept on file.
- 5.3.4 Any wage reallocations or adjustments resulting from *Time and Effort Reports* will be made as determined by the Finance Department. Evidence of wage reallocations (budget revisions) must accompany a modified *Time and Effort Report*.

## 6. Evaluation History

Last Evaluation	Executive Staff Approval	Board Approval
This document was adopted by approval by the Board of Trustees on 03/20/2025.		
06/05/2025	06/30/2025	08/20/2025