



TIME AND EFFORT POLICY AND PROCEDURE

OPERATING | 500.513

Last Evaluation

01/16/2025

Executive Staff Approval

03/03/2025

Board Approval

03/20/2025

1. Policy and Procedure Purpose

The purpose of this document is to comply with time and effort guidelines outlined in a sponsored program pursuant to MTECH Policy and Procedure 500.511. As a recipient of sponsored funds, Mountainland Technical College (MTECH) requires certification of time and effort to document compensation charged directly against the sponsored programs.

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 contract, 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 that 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 that must be submitted for the duration of the sponsored program(s) and certified by the employee and their supervisor, wherein the supervisor has first-hand knowledge of 100 percent of the employee's compensated activities.

3. References

MTECH 500.511 *Sponsored Programs Policy and Procedure*

MTECH *Time and Effort Report*

4. Policy

- 4.1 Time and effort reporting shall reflect the percentage distribution of time and effort expended by MTECH employees involved in sponsored programs and be kept in the college's records. These records reflect the activity for which the employee is compensated and encompass all activities.
- 4.2 Employees compensated from a sponsored program(s) are required to complete certifications at the direction of the Finance Department.
- 4.3 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.
- 4.4 Employees designated to administer sponsored program tracking are responsible for identifying, distributing, collecting, and retaining all employee time and effort reports relative to the funding rules and guidelines.

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

4.5.1 Time and effort generally includes:

4.5.1.1 The time and effort of MTECH employees for whom the college will fund wages and related fringe benefits for the time they work on sponsored program(s).

4.5.1.2 Significant time spent on sponsored program(s) beyond the award requirement.

4.5.1.3 Cost sharing performed to maintain committed levels of effort on sponsored program(s).

4.5.1.4 Cost sharing performed to meet committed dollar amounts or percent (%) of the award amount.

4.5.1.5 Any award with direct charges associated with an individual (travel, tuition, etc.).

4.6 Where employees are expected to work solely on a sponsored program(s), charges for their wages will be supported by periodic certifications that the employee worked solely on that program(s) for the period and percentage covered by the certification. 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.

4.6.1 The annual certification will identify the following in the *Time and Effort Report*:

4.6.1.1 Institution name

4.6.1.2 Employee name

4.6.1.3 Sponsored program

4.6.1.4 Reporting period

4.6.1.5 Employee position and activity description

4.6.1.6 Employee's and direct supervisor's dated signature

4.6.1.7 Other information defined by the sponsoring organization.

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 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.		