College of Agriculture
Policy and Procedure Manual

Number: 5:01.01, Documentation of Effort
Section: Personnel
Subsection: Documentation
Date: March 2018

I. Purpose

> This section defines policy and procedure for the documentation of employee time and effort to satisfy reporting requirements for the federal government as per 2 CFR 200.430(i).

II. Definitions

> Activity Report: A time and effort record of employee activity submitted at the end of a reporting period. This report is used to confirm the activities and salary source for the reporting period as per the Workload Report or Modification of Effort Report for that period.

> NIFA Plan of Work (POW): Annual plan submitted to USDA/NIFA that outlines an institution's research and Extension activities for the next five years. Approval of the POW is required for eligible institutions to receive federal agricultural research and extension formula funds.

> Modification of Effort Report: A report used to record changes to an employee's time and effort distribution that occur during a reporting period, *i.e* changes to the anticipated time and effort distribution that was reported on the Workload Report at the beginning of the reporting period.

> PARF: Personnel Action Request Form, university form that designates an employee's employment status, including source(s) of funding.

> PeopleAdmin: University software for personnel and human resource matters.

> Time and effort certification: Certified reports to document time and effort allocations, *i.e*. Workload Reports (submitted at the start of a reporting period), Activity Reports (submitted at the end of a reporting period), and Modification of Effort Reports (submitted when a change in time an effort occurs during a reporting period).

> Time and Effort Form: form used for recording information for the Workload Report, Activity Report and Modification of Effort Report.

> Workload Report: Document submitted at the beginning of a reporting period that identifies the source(s) of an employee's salary and activities associated with the funding source(s).

III. Policy

> A. All faculty, staff, and student employees who are compensated, in whole or in part, by federal funds, funds used to match a federal grant, or whose efforts are used to

satisfy a required or voluntary match for a federal grant must engage in time and effort reporting as appropriate to their position.

B. Time and effort reporting is a two-step process.

1) A Workload Report is submitted on a Time and Effort Form at the beginning of a reporting period; this form lists the anticipated distribution of time and effort.

2) An Activity Report is submitted on a Time and Effort Form at the end of a reporting period; this form lists the actual distribution of time and effort during the reporting period. Time and effort distributions described on an employee's Activity Report must be in agreement with the distribution in the PeopleAdmin system at the time of submission.

3) Any changes in time and effort distribution that occur during a reporting period must be documented via a Modification of Effort Report and a PARF in PeopleAdmin. Changes must be approved by the immediate supervisor and appropriate Associate Dean.

C. An employee's supervisor and appropriate Associate Dean are responsible for assigning, documenting, and verifying faculty and staff workloads. All documents used for certification of time and effort must be approved by the employee's supervisor and respective Associate Dean (for research or Extension personnel) or Associate Dean for Research (for academic/other personnel). Supervisory approval certifies the quantity of time worked and that work activities charged to federal funds are components of the approved *NIFA Plan of Work* for Tennessee State University or as specified by the funding agency in cases of external grant funds.

D. The designated Dean's Office staff member is responsible for the collection of time and effort certification materials for all relevant employees and students.

E. Reconciliation of Workload Reports with Activity Reports in a timely manner is critical. Time and effort distribution on the Activity Report must agree with the distribution in the PeopleAdmin system at the time of submission. Verification and certification will be conducted by the designated Dean's Office staff member.

F. It is the responsibility of all supervisors to ensure the implementation of this policy for the employees they supervise. Training is provided to employees and supervisors on this process. In addition, instructions on completion of the Workload Report, Activity Report, and Modification of Effort Report are available on the college website. After certification, each unit and each employee should retain a physical copy of the report(s).

G. Copies of all time and effort certification materials are to be stored in the respective Associate Dean or Dean's office both in print and electronic forms for a period of three years.

IV. Procedures
A. Faculty and Graduate Assistants

Form used: Faculty/Graduate Assistant Time and Effort Form.

Workload Reports are submitted each semester, by the first day of each semester; Spring, Summer, and Fall.

Activity Reports are submitted each semester, by the last day of each semester; Spring, Summer, and Fall. Time and effort distributions described on an employee's Activity Report must be in agreement with the distribution in the PeopleAdmin system at the time of submission.

Any changes in time and effort distribution that occur during a reporting period must be documented immediately and approved by the supervisor and appropriate Associate Dean. Documentation and approval is accomplished via the submission of a completed Modification of Effort Report with the effective date of the modification noted. The effective date is the date on which the new time and effort distribution takes effect in People Admin. The employee also initiates a PARF in PeopleAdmin to reflect the change in distribution. The distribution of time and effort described on an employee's Activity Form is required to be in agreement with the distribution in the PeopleAdmin system.

Accuracy in reporting percent effort allocation among sources is critical.

It is also critical that the activities described are directly tied to the objectives of the employee's approved project (the case of Capacity Funds) or the objectives a grant (in the case of external grants).

All reports are submitted to the employee's supervisor.

Detailed instructions for all reports are on the college website.

B. Non-Faculty Paid Monthly, Employees Paid Bi-weekly, County Extension Employees

Form used: Non-Faculty Time and Effort Form.

Workload Reports for the periods of April 1- September 30 and October 1- March 31, submitted by the first day of the period.

Activity Reports for the periods of April 1- September 30 and October 1- March 31, submitted by the last day of the period.

Any changes in time and effort distribution that occur during a reporting period must be documented immediately and approved by the supervisor and appropriate Associate Dean. Documentation and approval is accomplished via the submission of a completed Modification of Effort Report with the effective date of the modification noted. The

effective date is the date on which the new time and effort distribution takes effect in People Admin. The employee also initiates a PARF in PeopleAdmin to reflect the change in distribution. The distribution of time and effort described on an employee's Activity Form is required to be in agreement with the distribution in the PeopleAdmin system.
All reports are submitted to the employee's supervisor.

Detailed instructions for all reports are on the college website.

C. Temporary Employees
Workload Forms and Activity Forms are not submitted. Employees should follow the standard university and college time sheet documentation and approval process.

V. Further Information

Contact your supervisor, Associate Dean, or the designated Dean's Office Staff Member.

VI. . References

2 CFR 220, Section J 10. OMB Circular A-21N/A