

Time & Effort Reporting

Time & Effort Reporting is required by federal regulations [OMB Circular A-21, J.10](#), to confirm that the percentages allocated to each activity represent a reasonable estimate of the work performed. The federal Office of Management and Budget's Circular A-21 requires the documentation of personal services charged to sponsored agreements. Circular A-21 requires after-the-fact reporting of the percentage of time each employee spent on all grants and contracts compared to total time (effort).

The actual salary paid is based on the percent FTE. This is the estimated amount of effort employees would spend on grant activities based on the Principal Investigator's budget. The effort is reported as a percentage of total wages for the period of the report. If an employee worked for more than one account, or for more than one department, the total salary is reported at 100 percent for the period, which may change the departmental share.

Because Federal regulations require that the estimated effort be compared to actual effort and any significant deviation be reported.

The reports need to:

- Be reviewed, signed and returned in a timely manner, preferable within 10 business days.
- Be signed by the employee, Principal Investigator (PI), or other responsible official who has knowledge of the actual work performed.
- Reasonably reflect the actual work performed, as a percentage of the total salary for that period of time. Any significant differences between the estimated and actual percentage.

Time & Effort form:

http://www.harlingen.tstc.edu/forms/documents/Time_Effort_Activities_Report_template.xls