Federal regulations (Circular OMB A-21) requires a time and effort reporting system to support and document salary charges to externally-sponsored federal or federal pass-through projects. The purpose of the Time and Effort Reporting Form is to document work effort and have it certified by the employee and the principal investigator. The certification indicates that the percentage of effort reported represents a reasonable distribution of how the employee devoted his/her time during the reporting period. This form must also be completed for individual's time that is promised as cost sharing and not directly charged to the grant.

Forms Involved:

1. **Time and Effort Reporting Form** – This form is to be used for all employees charged to an externally-sponsored federal or federal pass-through program with the exception of students. The form is to be submitted for each pay period for hourly employees and for each semester for faculty working on a Grant Sponsored Project and sent to Fiscal Affairs, Attn: Accountant (Grants).

2. **Student Time Sheets** – This form will be used to verify student time to an externally-sponsored project. This form is to be submitted for each pay period; a copy of the student time sheet is to be sent to Fiscal Affairs, Attn: Accountant (Grants). **Please note:** only the Principal Investigator can approve student time sheets for students charged to an externally-sponsored project. All signatures must be original signatures and can not be a stamped or “per” signature.

1. Complete the following on the Time and Effort Reporting Form.
   a. Check appropriate pay period or semester if you are Faculty
   b. Complete Name, Department and Position
   c. List each index you provided effort to- If you need assistance on banner indexes, please contact the Payroll Supervisor.
   d. List grant title or department and if it is Instructional or Administrative work
   e. List percentage of effort. Please note that the total percentage of effort must total 100%.
   f. Have employee sign, please note that it must be an original signature
   g. Have the Principal Investigator sign; please note that the Department Chair will be required to sign if the employee is also the Principal Investigator. **If your signature is not legible, please also print your name.**

2. Completed forms for Time and Effort Reporting and student time sheets should be submitted to Accountant (Grants), Gelsi-Young Hall, Room 338C. Failure to submit these reports could result in expenditures not being approved.

**Please note the following:**
- Failure to comply with this could result in an Audit finding, loss of funding and/or serious financial penalties for ECSU.