

Time and Effort Reporting

As a recipient of federally sponsored projects, Northcentral Technical College must comply with the effort reporting and certification requirements of [OMB Circular A-21, Cost Principles for Educational Institutions](#). Specifically, section J.10 of OMB A-21 requires the College to maintain and certify records to substantiate that salaries and benefits charged to sponsored projects accurately reflect the effort devoted toward activities associated with those charges.

In compliance with this requirement, NTC requires all College staff, faculty, and student workers, exempt and non-exempt, who have committed effort to a grant or sponsored project, in part or in full, to complete and certify a monthly Time and Effort Report.

Time and Effort Reports will reflect an after-the-fact reporting of the percentage distribution of activity of NTC personnel involved in [federally](#) sponsored projects.

Non-compliance with the effort reporting procedures set forth in this policy and in agreement with the requirements of [OMB Circular A-21](#) may result in serious penalties for the College and/or the individual certifying effort.

The time and effort reporting policy is designed to ensure compliance with the requirements of OMB.

Penalties may include the following:

1. disallowance of costs
2. in some cases criminal charges may be brought against an individual certifying to a falsified Time and Effort Report.
3. failure to properly certify and submit Time and Effort Reports as required by this policy may result in salary costs being charged to the department of an employee, rather than to the applicable sponsored project.

Certified Time and Effort Reports, both physical and electronic (PDF copy), as well as any relevant backup documentation will be maintained and archived by the Finance and College Advancement Departments.



302 Administrative/Operating Guideline - Travel Policy and Expense Reimbursement

Created By: Daniel Mccollum on 01/19/98 at 04:29 PM
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|---------------------------------|---|
| Responsible Person: Jane Kittel | |
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| Revised October 29, 2003 | Revised August 4, 1998 (International Travel) |
| Replaces Policy 3311 | |

Travel and Expense Reimbursement

302 Administrative/Operating Guideline

District employees are encouraged to make travel plans using the principles of fiscal austerity and energy conservation. Employees who travel are expected to exercise good judgment when incurring travel costs. Employees will be reimbursed when traveling more than ten miles one way from their base campus for reasonable and necessary travel expenses that are actually incurred in the performance of official duties, according to the provisions of this policy. Commuting miles between home and the employee's base campus are not reimbursed by the college.

Definitions:

Employee: Any person employed by the District who is entitled to actual, reasonable, and necessary expenses.

Traveler: Any employee who incurs travel expenses on official District business and is entitled to reimbursement for those expenses.

Travel: When an employee is required to leave their base campus to accomplish official District business and is eligible for reimbursement of actual, reasonable and necessary travel expenses, according to the provisions of the travel policy.

Volunteer: Any person who is not an employee, but who provides service to the District (i.e., advisory committee members, task force members, District Board members, etc.). It should be noted on the "NTC Employee Travel Request Form" that the individual submitting the claim is a volunteer.

Prior Approval for Travel:

The authority to travel by District employees should be determined in conjunction with the supervisor of that team. This is especially true if the travel budget is shared by more than one (1) employee.

Prior approval for all out-of-state travel must be obtained by filing the top half of the "NTC Employee Travel Request" located on the NTC intra-net with all other Financial Services forms under "Finance: Public-Files". This document must be signed by three (3) individuals; the individual traveling, their supervisor and a member of ELT. All requests for advance reimbursement of travel expenses must also be filed on this form and will be limited to a minimum amount of \$300.

Meals incurred during non-overnight travel are not reimbursable. However, special circumstances may occur in which case that circumstance must be detailed and may be approved in writing by the employee's supervisor and the Vice President of Finance.

Requests for Travel and Expense Reimbursement:

All requests for travel and expense reimbursement must be filed on the "NTC Employee Travel Request" form located on the NTC intra-net with all other Financial Services forms under "Finance: Public-Files" with two (2) signatures; the signature of the claimant, and the signature of the supervisor. By signing the request for reimbursement, the claimant certifies that all expenses were actual, reasonable, and necessary, and incurred by the requester serving in his/her official capacity for the District. This signature also certifies that no portion of the claim was provided free-of-charge, or was previously reimbursed by the District or was reimbursed by a person or organization other than the college.

Employees may claim expenses for individuals other than themselves when the individuals are volunteers donating their services for performance of official District business (school related advisory committees, special task forces, etc.) Such claims must be made according to the provisions of the District Travel and Expense Reimbursement policy and procedure.

Travel and expense reimbursements are processed as direct deposits to the bank or credit union of the employee's choice. The "Direct Deposit Enrollment Form" must be completed prior to the employee reimbursement direct deposit processing. This form can be found on the NTC intra-net with all other Financial Services forms under "Finance: Public-Files".

International Travel:

The general circumstances under which international travel is permitted by NTC employees and board members are outlined in Policy 264, International/Intercultural Education.

All international travel, including international travel funded under a contract provided for under 38.14 of the Wisconsin Statutes, requires approval by NTC's President. Any board member representing the College internationally must request approval of the full board prior to travel. The request for approval will utilize the NTC Professional Development Funding Guidelines.

Reimbursement for out-of-country travel shall be based on actual, reasonable, and necessary expenses incurred, according to the U.S. Department of Defense per diem rates for meals and lodging specific to the country in which travel occurred.

Mode of Travel:

The choice of transportation will be made based upon the most efficient and least expensive means of reaching the intended destination. If another form of transportation is selected, reimbursement will be limited to the least expensive means of transportation. When a number of District employees are traveling to the same destination at the same time, it is their responsibility to arrange for pooled transportation where practical. Vans are available in the District's motor pool and can be reserved by contacting the Facilities office at ext. 4381.

Reimbursement for commercial air travel will be limited to the lowest appropriate airfare. Reimbursement may exceed the lowest fare only if seats are unavailable at the lowest fare or if air travel at a higher rate will result in a clear cost savings to the District. If no lower fare seats are available, the traveler will provide a statement that a lower class was not available.

When a travel voucher is used, sufficient documentation of the departure and return dates, itinerary, nature of official business, and receipt for payment will be attached to the travel voucher. Credit card receipts are not acceptable as documentation.

In those cases where airfare is being billed directly to the District by a travel agency, the invoice and other attachments for payment voucher should reflect the names of the travelers and destination, departure and return dates, and the nature of official business. An official District purchase order must be processed prior to the anticipated travel when billing directly to the District in accordance with Purchasing Policy 303 and Financial Services procedures.

Reasonable charges for taxies and airline limousines, including tips not to exceed 20% of the charge, are reimbursable when other modes of travel are not available or practical. Employees are required to obtain receipts where the cost of a one-way fare will exceed \$15.

Use of personal autos and motorcycles will be reimbursed according to the approved District mileage rate. Mileage claims will be made on the "NTC Employee Travel Request" form located on the NTC intra-net with all other Financial Services forms under "Finance: Public-Files". All claims for mileage reimbursement will be limited to either gas or mileage, but not both. Staff will be reimbursed per the IRS standard mileage rate for actual miles driven on a work assignment when actual miles driven are more than ten miles one way and the assignment is away from the employee's base campus.

Those individuals who use their personal vehicle for business use must have a certificate of insurance on file in Financial Services. At a minimum, limits of insurance shall be \$25,000 bodily injury per person per accident, \$50,000 bodily injury per accident, and \$10,000 property damage and uninsured motorist minimum requirements of \$25,000 bodily injury per person per accident. No reimbursement for use of a personal vehicle will be allowed without evidence of insurance. Vans designed to transport 15 passengers are prohibited.

Enterprise rental vehicles should be used if it is economical to the District. The approval of a rental vehicle versus personal vehicle mileage reimbursement shall be determined by the individual and their supervisor. For safety reasons, vans designed to transport 15 passengers are prohibited. For more information, refer to Policy 311 Operation of College-owned vehicles and Policy 310 Renting Vehicles for College Business.

Meal Reimbursement:

Individuals will be reimbursed for actual meal expenses incurred on District business when they are traveling overnight. The claim for meals must represent actual expenses. The GSA.gov domestic per diem rates shall serve as a guide to determining the maximum amount to be reimbursed. The District shall reimburse all employees up to 100% of the GSA.gov domestic per diem rates. Board members and the College President will be reimbursed for actual meal expenses.

When an individual is entitled to reimbursement for two (2) or more consecutive meals in a day, the total reimbursement claim will not exceed the total of the eligible meal rates for the day.

Receipts for meals are required and must be attached when filing claims for reimbursement.

Reimbursement for meals for individuals who are employed during the day (8:00 a.m. to 4:45 a.m.) will be allowed only when travel includes an overnight stay and on the following conditions:

- a. Breakfast, provided the employee leaves home prior to 6:00 a.m.
- b. Lunch, provided the employee leaves his or her work site before 10:30 a.m. or returns after 2:30 p.m.
- c. Dinner, provided the employee returns home after 7 p.m.

Meal expenses for meetings, socials, celebrations, etc. hosted and attended by the president and her invited guests, that are considered reasonable and necessary business activity, are fully reimbursable and not subject to Travel Policy 302.

No reimbursement will be made for the cost of alcoholic beverages.

Lodging Expense Reimbursement:

The choice of lodging shall be based on cost, as well as location of the meeting or conference. Conference site hotels are acceptable choices, even if lower cost lodging is available in the area. Employees will be held personally responsible for room costs resulting from failure to notify the hotel of a change of plans.

All lodging expenses must be supported by the original receipts furnished by the hotel or motel.

Reimbursable Expenses:

Telephone - Business related phone calls are reimbursable with acceptable documentation. No personal calls will be reimbursed.

Laundry - No reimbursements will be made for laundry unless the trip is for an extended period of time.

Porter, Maid Service - Reimbursable on a reasonable and customary basis.

Miscellaneous Travel Items:

The practice of direct billing is only permitted with prior approval from Financial Services.

No travel expenses will be reimbursed for non-District travel companions. In the case of an individual traveling with a non-District individual, hotel expenses will be reimbursed at the rate of a single room.

Claims for reimbursement must be filed within 45 days following the time the expense was incurred. The final date, however, for claims occurring by June 30 is July 31. Claims filed later than this date will not be reimbursed.

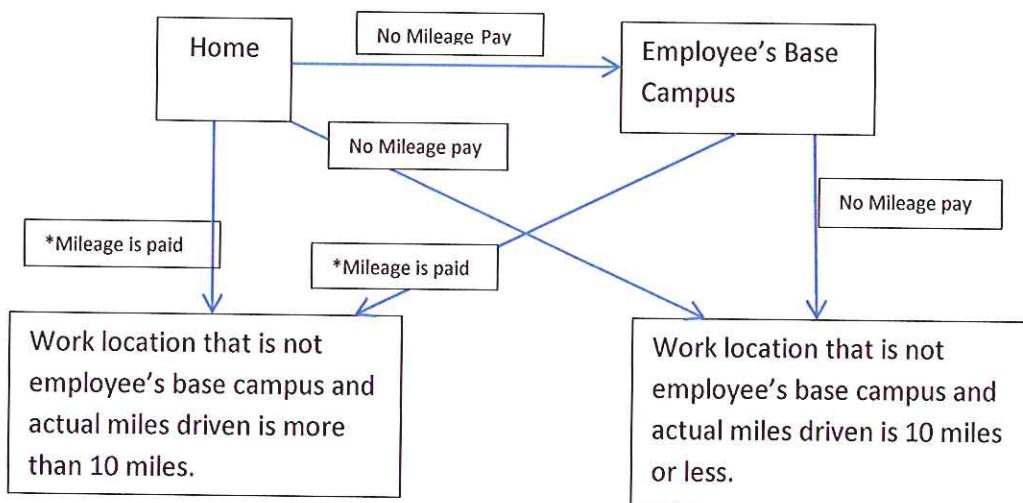
Financial Services has the responsibility for substantiating travel and expense requests and will audit all requests for appropriateness prior to payment.

Penalties for filing fraudulent claims are addressed under Wisconsin Statute 939.50(3) and 946.12(4).

Only expenses described in this policy will be reimbursed. If an unusual situation occurs, consult Financial Services prior to incurring the expense.

Flowchart for Personal Vehicle Mileage Reimbursement

*Reimbursement amount equals actual mileage driven or mileage from Employee's Base Campus to the work location – Whichever is lower.



Attachment E- Time and Effort Documentation

Quarterly Procedure for Personnel Activity Reports.

1. Reports are run from the Peoplesoft HR module by Financial Services staff to pull any employees who are paid directly from a Fund 2 assigned project. This report is then sorted by NTC assigned federal and state project numbers and printed on white paper.
2. Once the individual PARS reports have been identified, copies of the reports that are to be sent to employees are made on colored paper and placed in the PARS reports Binder in Financial Services.
3. The white paper copies are sent to each individual employee along with a letter explaining why they are receiving this report and the importance of their signature to account for their time spent on each project.
4. When the PARS reports are returned to Financial Services, they are placed in the PARS binder and the colored copy for that employee removed and shredded. This method helps us to track which reports are returned.
5. If an employee does not return their PARS report by the next quarterly mailing, they are notified that they need to return the current and past reports. Financial services staff sends an email reminder when reports are not received. If there is a specific employee who is either not responding, or is no longer employed with NTC, Financial Services staff will reach out to the employee's supervisor for signature verification.
6. Personnel Activity Reports are stored in the Financial Services office file room.

Attachment E- Time and Effort Documentation

AUPY0106

NORTHCENTRAL TECHNICAL COLLEGE
PERSONNEL ACTIVITY REPORT

3/11/2015

Employee name

Employee ID number

| <u>PAYROLL</u> | | <u>Project/Grant</u> | <u>HOURS</u> | <u>EARNINGS</u> | | |
|----------------|----------------------|--------------------------|--------------|-----------------|------------|---------------|
| <u>DATE</u> | | | | <u>CODE</u> | <u>PCT</u> | <u>SALARY</u> |
| 01/23/2015 | 100 15200 06 62 5073 | No Project | 34.40 | REG | 43.00 % | 1,359.04 |
| 01/23/2015 | 250 15200 06 62 5073 | Blueprint for Prosperity | 45.60 | REG | 57.00 % | 1,801.52 |
| | | | 80.00 | | | 3,160.56 |
| 02/06/2015 | 100 15200 06 62 5073 | No Project | 34.40 | REG | 43.00 % | 1,359.04 |
| 02/06/2015 | 250 15200 06 62 5073 | Blueprint for Prosperity | 45.60 | REG | 57.00 % | 1,801.52 |
| | | | 80.00 | | | 3,160.56 |
| 02/20/2015 | 100 15200 06 62 5073 | No Project | 34.40 | REG | 43.00 % | 1,359.04 |
| 02/20/2015 | 250 15200 06 62 5073 | Blueprint for Prosperity | 45.60 | REG | 57.00 % | 1,801.52 |
| | | | 80.00 | | | 3,160.56 |
| 03/06/2015 | 100 15200 06 62 5073 | No Project | 34.40 | REG | 43.00 % | 1,359.04 |
| 03/06/2015 | 250 15200 06 62 5073 | Blueprint for Prosperity | 45.60 | REG | 57.00 % | 1,801.52 |
| | | | 80.00 | | | 3,160.56 |

I verify that I have performed the work, and the allocation of my time reported above is accurate.

EMPLOYEE SIGNATURE: _____ DATE: _____

Employee Leverage Report

NAME OF GRANT: *DOL, TAACCCT IV: ACT for Healthcare*

EMPLOYEE NAME:

TIME PERIOD: **July 1 – September 30, 2016**

GRANT YEAR: **Year Two**

_____ hours/% of my time was devoted to the following grant activities:

-

For Office Use Only

_____ hours/% of my time was devoted to the additional following activities (tasks from non-grant job description if employed by the college for other responsibilities)

- *Job Title*

I confirm that the above distribution of activity represents a reasonable estimate of all work performed by me during the stated period when considered in conjunction with other reporting periods.

Employee Signature

Date

I confirm that I have first-hand knowledge of all work performed by this employee and that the distribution of activity represents a reasonable estimate of work performed during the stated period when considered in conjunction with other reporting periods.

Grant Manager Signature

Date

Please return to Grants Financial Coordinator



Northcentral
TECHNICAL COLLEGE

Employee Time and Effort/Leverage Report

Grant Title: 15-104-150-267 Increasing NTO Participation and Enrollment

Employee Name: Last Name, First Name

Time Period: July 1, 2016- September 30, 2016

Grant Year: 2016-2017

10 % of my time was devoted to the following grant activities:

- promoting NTO programs to prospective students including Career Prep and Youth Apprenticeship participants.
- providing opportunities for prospective, pre-program students to explore NTO programs through on-campus events or to connect with employers and employees in NTO fields through group presentations and tours.

90% of my time was devoted to additional activities per my job description.

I confirm that the above distribution of activity represents a reasonable estimate of all work performed by me during the stated period when considered in conjunction with other reporting periods.

**Please return to
Grants Office WB**

Employee Signature

Date

I confirm that I have first-hand knowledge of all work performed by this employee and that the distribution of activity represents a reasonable estimate of work performed during the stated period when considered in conjunction with other reporting periods.

Supervisor or Grant Project Manager
Supervisor Signature

Date