

Bates College

Time and Effort Reporting Policy and Procedures

5/27/09, updated 7/1/10

In accordance with the requirements set forth in Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*, all employees funded by federal grants, both directly and as a component of cost-share, are responsible for making certain that their annual reported distribution of payroll represents 100% of the compensation received from the College and is an accurate representation of the proportional efforts expended on all compensated activities during the year, including sponsored projects.

Since a majority of the work on sponsored projects occurs during the summer months, the College uses the Plan Confirmation method to obtain certification of actual effort expended, based on an annual reporting cycle, as follows:

- For each faculty charged to federally sponsored projects, annually within 30 days of the close of the faculty contract period (by August 31, based on an end-of-contract date of July 31), an Effort Report Form accounting for 100% of the employees compensated work is drawn from the payroll system and distributed to each faculty who receives federal grant-funded compensation and/or cost-share compensation.
- For each staff charged to federally sponsored projects, annually within 30 days of the close of the faculty contract period (by August 31, based on an end-of-contract date of July 31), an Effort Report Form accounting for 100% of the employees compensated work is drawn from the payroll system and distributed to each staff receiving federal grant-funded compensation and/or cost-share compensation.
- For each students charged to federally sponsored projects, and in addition to bi-weekly certified time sheets, annually within 30 days after the end of summer work (by September 30, based on an end-of-summer date of August 31), an Effort Report Form accounting for 100% of the employees compensated work is drawn from the payroll system and distributed to each student receiving federal grant-funded compensation and/or cost-share compensation.

All Effort Report Forms are requested to be signed and certified within 30 days of receipt and returned to Heather Ward, Accounting Department, 221 Lane Hall. The Principle Investigator or other supervisor(s) having first-hand knowledge of the time and effort reported, has signature and certifying authority to confirm effort of applicable staff and students, if necessary. Follow up procedures, including obtaining the Principle Investigator's signature on behalf of applicable staff and students, if necessary, will commence and continue until all reports have been returned, ideally no later than November 30.

Changes/Corrections to Effort Reports: Actual effort should be monitored throughout the life cycle of each sponsored project and significant changes (greater than 10%) to planned effort distributions should be requested through the Payroll Office as soon as they become known. If, at the end of a certification period, the Effort Report does not reflect a reasonable and proportionate estimate of the employee's efforts expended for each activity (within a 10% margin), corrections should be made directly on the report, and the report should be signed and returned to Heather Ward, Accounting Department, 221 Lane Hall. Cost transfers must be both allowable and directly related to a sponsored project or activity to which the cost is being transferred. Requests for cost transfers, including corrections of labor distribution, will be reviewed to ensure that they are fully documented to substantiate the appropriateness of the cost transfer, and will be signed by all respective Principal Investigators and fund managers.