

TIME & EFFORT POLICY

Basic Principles. Federally sponsored awards which fall under the jurisdiction of the US Office of Management and Budget (OMB) Circular No. A-21 must be managed by a time and effort policy for personnel working on the grant project according to Section J8. The Time and Effort Report should reflect an estimate of the work performed, either averaged over the course of an academic period or restricted to designated dates within the academic period for a shorter grant. The completed and signed report, submitted at the end of the academic period, serves to provide documentation of grant activity and will be closely examined if the award undergoes a federal audit.

This Time and Effort Report:

1. will document of the distribution of salaries and wages based on a reasonable estimate, which distinguishes between institutional activities and sponsored activities,
2. is reported on an academic period basis, and
3. is signed by the employee and supervisor.

Application: All faculty and administrators who have been identified in the grant agreement to work on a federally sponsored project, which falls under the jurisdiction of OMB A-21, should complete and file these reports. Staff and student grant workers who complete time cards will document their work through the existing payroll report system and do not need to file this report.

How to fill out the Time and Effort Report form: Grant personnel should fill out their name, JCU Position Title, JCU Department name, and the Academic Period to which the report applies. The total amount of effort must add up to 100%. Researchers cannot give more than 100% of their effort. If a researcher works 40 hours/week on JCU activities and 20 hours/week on grant activities, then the percentage would be 66.5% base salary and 33.5% grant activity. However, academic work (teaching, research, advising, writing, preparation) is rarely counted by hours. The amount should reflect a reasonable estimate of the effort performed. Short fluctuations between workload categories do not need to be considered as long as the distribution averages out during the time period reported. The completed and signed report should be sent to the Office of Grants Administration by the date indicated on the form. Failure to submit an accurate report by the time indicated may jeopardize future grants at JCU. [See example form at www.jcu.edu/research/forms.]

Administration. The Office of Grants Administration will send the report prior to the due date to personnel who are required to submit this report. Personnel should complete the Time & Effort Report and submit it to the Office of Grants Administration at the end of each academic period according to the deadlines listed on the form.

DEFINITIONS

Academic Period: The form should be submitted three times per year (December, May, and August), covering the Fall and Spring semester, and at the end of the Summer sessions. The academic period begins at the start of one semester and ends at the beginning of the next semester.

Base Salary: The regular John Carroll University salary.

Other: The salary paid by any award. Some faculty may be paid from more than one grant during an academic period.

Percent of Effort: Indicate a breakdown of the amount of work spent in each area of responsibility. Total must add up to 100%.

Reporting Period: If the grant work consecutively covers part of an academic period, indicate the dates for which the grant work applies. For example, if the grant was active for the month of June only, then the reporting period would run from June 1 to June 30 for the Summer academic period; the form would be submitted to the Office of Grants Administration at the beginning of the Fall Semester. If the researcher worked on the grant sporadically throughout the course of the semester or summer sessions, then the reporting period would be the same as the academic period.

OMB Circular A-21: The federal Office of Management and Budget has issued Circular No. A-21 (“Cost Principles for Educational Institutions”) to establish principles for determining costs applicable to grants, contracts, and other agreements with educational institutions . The principles deal with the subject of cost determination in the financing of a particular project. The principles are designed to provide that the Federal Government bear its fair share of total costs and that institutions manage the awards in an ethical manner. The Circular is available online at: <http://www.whitehouse.gov/omb/circulars/a021/a021.html>

This policy was developed by the Office of Grants Administration and approved by the Academic Vice President October 2003.