

## TIME AND EFFORT REPORTING POLICY AND PROCEDURE

Le Moyne College is required to document effort spent on externally-sponsored activity, per the Office of Management and Budget (OMB) Circular A-21, Section J.10.a. This time and effort reporting policy is intended to meet this requirement. The system is an “After-the-Fact Activity” system, under which the distribution of salaries and wages by Le Moyne College will be supported by activity reports as described below:

A. “Time and Effort Reporting Forms” will reasonably reflect the percentage distribution of efforts expended by Le Moyne College employee involved in federal or state funded projects (grants, contracts, cooperative agreements, etc.).

B. For each reporting period where you are involved in an active federal or state-funded project, a “Time and Effort Reporting Form” must be completed. All time spent on federal, state or College activities should be listed on the “Time and Effort Reporting Form”. The employee’s time on project is to be reported regardless of whether such time is paid by external funds or is an unpaid contribution, i.e., an “in-kind” match. In addition, as long as the federal or state funded project is active, the form should be completed, even if no time is spent on the federal or state funded project; in instances where no time was spent on the active federal or state funded project the employee should note 0% on the form next to the federal or state funded project. ). Below is a guide on how to calculate effort, it’s not going to be 100% accurate for every individual, but Rules of Thumb never are – the point here is to **be reasonable and consistent**.

### Percentage of a Full Year

It starts with determining how many effort hours constitute a full year (typically 151.67 hours per month for 35-hour per week employee or 173.33 per month for a 40-hour per week employee. From there, determine how much time the employee is spending on each individual grant and then express that as a percentage of their total effort. For example, if an employee reports putting in 400 hours of effort on an NSF grant, then that would be 22% effort for the full year (400 hours divided by 1,820 hours).

### Percentage of Summer Salary

The other way to calculate effort is draw a distinction between the Academic Year Support and Summer Support (which is the approach used by the National Science Foundation). If your faculty member has no funded effort during the academic year, then those nine months are at 0% effort. The three months of summer might be defined as 455 hours (one quarter of the 1,820 hour total for an entire year). If the faculty member put in 300 hours in the summer working on a funded project, then the effort during the summer would be (300 hours / 455 hours) 70%.

C. “Time and Effort Reporting Forms” do not need to be completed for hourly employees who utilize weekly time sheets, as the effort is documented through the timesheet submission.

D. “Time and Effort Reporting Forms” must be confirmed by a person having firsthand knowledge of the employee’s activities. Confirmation is indicated by a countersignature on the form.

1. If a form documents an employee’s effort and he/she is the Principal Investigator, the form will be countersigned by the immediate supervisor (Department Chair for Faculty).

2. If a form documents an employee’s effort and he/she is not the Principal Investigator, the form will be countersigned by the Principal Investigator.

E. “Time and Effort Reporting Forms” will be completed at the end of each academic year and summer reporting periods and will document the percentage distribution of effort expended during the semester or summer.

F. The Principal Investigator is responsible to ensure that the “Time and Effort Reporting Forms” are returned to Associate Controller by 9/15 for the summer and 6/15 of the academic year.

Time and Effort Reporting Forms are available on ECHO Portal under Faculty/Staff Resources > Grants > Time and Effort Reporting

## Le Moyne College

### Time and Effort Reporting Form

In order to comply with federal guidelines, this form must be completed and returned to the Associate Controller at the end of each academic year and summer by exempt employee (salaried) working on a federal or state funded project. Non-exempt (hourly) employees do not need to complete, as they acknowledge effort through bi-weekly timesheets.

Name: \_\_\_\_\_ Department: \_\_\_\_\_

Report Period: Academic Year (Sept 1- May 31) 20\_\_\_\_ Summer (June 1- Aug 31) 20\_\_\_\_

Provide a breakdown of your effort by %:

College Activities (not federal or state activities)	_____ and/or
State Grant _____ Account # _____	_____ and/or
State Grant _____ Account # _____	_____ and/or
State Grant _____ Account # _____	_____ and/or
Fed Grant _____ Account # _____	_____ and/or
Fed Grant _____ Account # _____	_____ and/or
Fed Grant _____ Account # _____	_____ and/or
<b>TOTAL (must equal 100%)</b>	_____

Please send the completed form to Nicole Brown, Associate Controller, Grewen Hall 209G, within 15 days of period end (6/15 for the Academic Year and 9/15 for the Summer).

I certify that the information provided is correct.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Confirming Signature\*

\_\_\_\_\_  
Date

\*NOTE: If the employee named above is also the Principal Investigator, please ask Principal Investigators supervisor to sign as confirming signature. The Principal Investigator should sign for all other salaried employees working on the federal or state funded project.