

Earlham College – Time and Effort Reporting Policy

Per Office of Management and Budget (OMB) Circular A-21, Section J.10.a, Earlham College is required to document time and effort spent on federally sponsored activity (i.e., grant-funded work). This time and effort reporting policy is intended to meet this requirement and uses an "After-the-Fact Activity" system, under which the distribution of salaries and wages by Earlham 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 Earlham College faculty and professional staff involved in federally funded grants, contracts and cooperative agreements and will include the amount paid to the individual from federal funds.
- B. For each federally funded or state-funded project, a "Time and Effort Reporting Form" will be completed and signed by each faculty member and professional staff member working on the project, provided that the approved grant, contract or cooperative agreement commits Earlham College personnel time to the project.
- C. "Time and Effort Reporting Forms" do not need to be completed for staff or students who use weekly time sheets or who are paid hourly wages.
- D. "Time and Effort Reporting Forms" will be confirmed by a person having first-hand knowledge of the employee's activities. Confirmation is indicated by a counter-signature on the form.
 - 1. If a form documents a faculty member's effort and he/she is the PI, the form will be countersigned by the Academic Dean/Vice President for Academic Affairs or any other appropriate Vice President.
 - 2. If a form documents a faculty member's effort and he/she is not the PI, the form will be counter-signed by the PI.
 - 3. If a form documents a professional staff/administrative faculty member's effort and he/she is the PI, the form will be counter-signed by the Academic Dean (or immediate supervisor in non-academic divisions).
 - 4. If a form documents a professional staff/administrative faculty member's effort and he/she is not the PI, the form will be counter-signed by the direct supervisor.
- E. "Time and Effort Reporting Forms" will be completed by faculty and staff at the end of each semester and each summer and will document the percentage distribution of effort expended and the amount paid during the semester or summer.
- F. "Time and Effort Reporting Forms" must be returned to the Director of Sponsored Programs & Foundation Relations.
- G. Completed "Time and Effort Reporting Forms" will be filed in the Sponsored Programs Office and in the Academic Dean's Office.