

CCE Time & Effort Report Policy and Form for Federally Funded Personnel

As a condition of receiving the federal grant funding, Bard College agrees to follow federal policies, including Office of Management and Budget Circular No A-21, Cost Principles for Educational Institutions. This Circular defines costs that are allowable and allocable to federal grants and sets forth the criteria for acceptable methods of charging salaries to federally sponsored agreements. It also requires institutions to follow acceptable methods for documenting the distribution of activity for all project personnel.

Bard College must assure federal sponsors that the effort expended on the agreement justifies the salary and wages charged to the project. To provide this assurance, Bard College follows the After-the-fact Activity Reports method under OMB Circular A-21.

Each academic term, but no less frequently than every six months Activities Reports will be prepared by every individual whose salary is charged to one or more federally sponsored agreements during the effort reporting period. These reports indicate the percentages of the individual's total effort expended on sponsored project (s) and other Bard College activities. At Bard College, Activities Reports are generated based on the following schedule:

Semiannual report periods (1) January- June (2) July-December

Completion & certification deadlines (1) March 31 (2) September 30

OMB Circular A-21 provides for “a degree of tolerance” in the preciseness of effort reporting. Bard College has defined the preciseness tolerance at +/- 5%. Therefore, an individual may certify a level of effort for an award or activity that is within five percentage points of their best estimate of the actual effort expended during the reporting period.

To confirm that the distribution of activity represents a reasonable estimate, the reports are required to be timely certified by the responsible official with first-hand knowledge that the work was performed. Bard College is further committed to ensuring that effort reports are certified within 90 days of the end of the reporting period.

Failure to provide or comply with effort reporting requirements could result in financial penalties and expenditure dis-allowances.

Enclosed is the Time & Effort report template, which will be circulated to all appropriate personnel to be completed within 90 days of the end of the reporting period. Please note that effort always equals 100% regardless of the number of hours worked or the percentage of the appointment. The report details both the percent of time budgeted on a project and the percent of effort spent to that project. The Finance and Grants Manager will coordinate any appropriate payroll expense transfers based on all supporting documentation related to the salary and effort distributions.



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ENGAGEMENT

TIME AND EFFORT REPORT FOR FEDERALLY FUNDED PERSONNEL

Fiscal Year _____

Employee Name _____

Position _____

Time period covered _____
from _____ to _____

Indicate the percentage of time you worked for the time period shown above charged to any activities compensated by Bard College. The total must equal 100%.
Then sign the form and return promptly.

Funding Source	Activities	Percent of Budget Time	Percent of Actual Time
<i>Federally Sponsored</i>			
<i>Other Sponsored</i>			

Employee Signature _____

Date _____

Responsible Official Signature _____

Date _____

Failure to comply with Federal OMB Circular A-21 can result in serious penalties for the College and/or the individual certifying their effort. Effect of non-compliance could result in loss of grant funding (current or future), vulnerability to audit findings/suit, large settlements/fines, corrective actions, administrative sanctions, adverse publicity—damage to reputation and loss of public or donor confidence.