

## TIME & EFFORT CERTIFICATION REPORT: Purpose & Procedures

**Purpose:** Time and effort reporting is a process mandated by the federal government to verify that direct labor charges to federally-sponsored programs are reasonable and reflect actual work performed. Office of Management and Budget (OMB) Circular A-21 includes regulatory requirements for the reporting and certification of faculty and staff effort associated with sponsored programs. Therefore, Olin College policy requires effort certification for all federally-sponsored programs.

**Procedures:** To meet A-21 requirements for reporting time and effort charged to sponsored research activities in a timely manner, the Franklin W. Olin College of Engineering will adhere to the following procedures:

- Salaries and wages of faculty, staff and students will be distributed to externally-funded activities based on estimates of the individual's planned effort. Effort distribution must be adjusted for any significant changes in actual effort – defined as 10% or more of an individual's total workload. The actual effort of faculty, staff and students charged to federally-sponsored programs must then be certified by the Principal Investigator on an after-the-fact basis.
- Three times per calendar year, Principal Investigators will receive time and effort reports for their federally-funded programs. For exempt employees, an individual's work on a project will be expressed as a percentage distribution of total effort. For non-exempt employees, total hours worked on a project will be listed. The principal investigator will be asked to review all time and effort that has been direct-charged to his/her federally-sponsored projects and to certify that these percentages are reasonable and accurate.