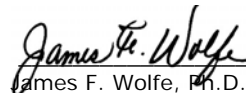


EDWARD VIA VIRGINIA COLLEGE OF OSTEOPATHIC MEDICINE

Policy Order No. F025
Effective Date: 1/14/05



Dixie Tooke-Rawlins, D.O.,
Dean and Chief Administrative Officer



James F. Wolfe, Ph.D., President

Time and Effort Certification (Effort Reporting)

I. PURPOSE	2
II. POLICY	2
GENERAL PROCEDURES	2
REPORTING PERIODS	2
III. IMPLEMENTATION	2
DISTRIBUTION OF EFFORT REPORT FORMS	2
CERTIFICATION OF EFFORT REPORT FORMS	2
REVISION OF EFFORT REPORT FORMS	2
IV. RESPONSIBILITIES	3
INDIVIDUAL EMPLOYEE	3
PRINCIPAL INVESTIGATOR OR DIVISION CHAIR	3
OFFICE OF RESEARCH ADMINISTRATION	3
V. RECORD RETENTION	3
VI. DEFINITIONS	3
ADMINISTRATION	3
COST SHARING	3
EFFORT	3
INSTRUCTION/TEACHING	4
RESEARCH	4
RESPONSIBLE PERSON	4
SPONSORED PROJECTS	4
VII. REFERENCES	4

I. PURPOSE

The U.S. Department of Management and Budget Circular A-21 requires personnel activity reports for employees who fit certain criteria. The method of accounting is the after-the-fact method. Forms must be completed for employees who:

- Receive full or partial compensation from a sponsored agreement,
- Contribute part of their effort as cost sharing on a sponsored agreement.

II. POLICY

Faculty, staff, and students compensated from an external sponsored agreement are required to certify the percentage of time (i.e., effort) devoted to instruction, administration, research, and other activities. College funding of faculty, staff, or student effort expended to a sponsored project as cost sharing is included in the effort reporting process as well. Effort reporting must account for all effort for which VCOM compensates the individual. The total effort of an individual reported on the Effort Report form must equal 100%.

General Procedures

The Office of Research Administration (ORA) will produce the Effort Report forms based on payroll data obtained from the faculty contract signed upon initial hire and subsequent modifications (will show percent effort assigned to instruction and research) and percent of effort charges submitted on invoices to external sponsors.

Reporting Periods

Effort reporting will occur on a quarterly basis. The quarters will coincide with the VCOM fiscal year schedule (July 1 – June 30):

- Quarter 1: July, August, September
- Quarter 2: October, November, December
- Quarter 3: January, February, March
- Quarter 4: April, May, June

Effort Report forms will be distributed after the final month of each quarter. The completed forms must be returned to the ORA no later than 30 days after distribution to the employees.

III. IMPLEMENTATION

Distribution of Effort Report Forms

Effort Report forms will be produced by the ORA and distributed to employees.

Certification of Effort Report Forms

Certification statements must be signed by the employee, the principal investigator, or the appropriate division chair, and receipt must be officially recorded by the ORA.

Revision of Effort Report Forms

If an employee, principal investigator, or associate dean does not agree with the information in the Effort Report form, he or she should contact the ORA to have the

information corrected. A revised form will be produced if there is adequate information available for the change and/or correction.

IV. RESPONSIBILITIES

Individual Employee

- Review Effort Report form for accuracy. (A sample form is included with this policy.)
- Route completed and signed form to principal investigator of the sponsored project (or directly to division chair if employee is the principal investigator).

Principal Investigator or Division Chair

- Review Effort Report form for each individual identified on the sponsored project.
- If report form is accurate, sign certifying accuracy.
- Route completed and signed form to the Office of Research Administration.

Office of Research Administration

- Create Effort Report forms for each employee working on an externally-supported project. Identify and include the ORA numbers of the projects to which the individual provides effort.
- Update Effort Report forms as sponsored project information changes.
- Review completion of Effort Report forms by employees.
- Notify employees and/or division chairs of delinquent Effort Reports.
- Once certified forms are received, officially note the date and receipt of the form.
- The reports must be maintained for three (3) years beyond the date of the final project report.

V. RECORD RETENTION

Certified Effort Report forms will be retained for three (3) years beyond the date of submission of the final project report. Copies of Effort Report Forms will be retained by the Human Resources Office.

VI. DEFINITIONS

Administration

- *General:* All activities related to administrative appointment and committee work. These activities may include meeting preparation, discipline/division planning, and management of personnel.
- *Sponsored Programs:* All administrative and supporting services that benefit common or joint division activities but cannot be directly attributable to organized research. This includes grant and/or proposal preparation.

Cost Sharing

The terms *cost sharing*, *matching*, and *in-kind* refer to that portion of the total project costs not borne by the sponsor. VCOM generally refers to this as cost sharing.

Effort

Work or the proportion of time spent on any activity and expressed as a percentage of total time committed to VCOM. Total effort must equal 100%. The appointment serves as the

basis for an individual's total effort. In other words, for a 50% appointment, 100% effort is the 50% appointment.

Instruction/Teaching

All activities related to teaching and training. These may include classroom and evaluation time as well as individual and group preparation and planning time. Instruction may be related to credit or non-credit educational programs and offered through regular academics classes or continuing educational programs.

Research

All sponsored projects research and development activities that *are separately budgeted and accounted for*. This includes all research and development activities that are sponsored by federal and non-federal agencies and organizations.

Responsible Person

The employee, principal investigator, or responsible official (e.g., division chair) with direct knowledge of individual's efforts and ability to certify effort using suitable means of verification that the work was performed.

Sponsored Projects

An externally funded activity that is governed by specific terms and conditions. Sponsored projects may include grants, contracts, and cooperative agreements for research, training, and other public service activities.

VII. REFERENCES

Federal Office of Management and Budget, Circular A-122: Cost Principles for Non-Profit Organizations. http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html

Federal Office of Management and Budget, Circular A-21: Cost Principles for Educational Institutions. http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html

Federal Office of Management and Budget, Circular A-110: Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations. <http://www.whitehouse.gov/omb/circulars/a110/a110.html>

Edward Via Virginia College of Osteopathic Medicine
Effort Reporting

For the period: 1st Quarter 2004

ACTIVITY SUMMARY FOR:

Employee Name:
 Employee ID Number:
 Home Division:

	Directly Charged	Allocable Activity	Total Effort
DIRECT ACTIVITY:			
Organized Research	0%	0%	0%
Instruction	0%	0%	0%
INDIRECT ACTIVITY:			
Departmental Administration	0%	0%	0%
TOTAL ACTIVITY	0%	0%	0%

<u>ER PERIOD</u>	<u>Source of Funding</u>	<u>Applicable Percent</u>
------------------	--------------------------	-------------------------------

CERTIFICATION BY EMPLOYEE:

_____ *I confirm that the summary distribution of activity represents a reasonable estimate of the effort expended by me during the stated period.*

Signature of Employee	Date
-----------------------	------

CERTIFICATION BY PRINCIPAL INVESTIGATOR or DIVISION CHAIR:

_____ *I confirm using suitable means of verification of the work performed that this report represents a reasonable estimate of the effort expended during the stated period.*

Signature of Responsible Official	Date
-----------------------------------	------