

Effort Reporting Policy

Purpose

The reporting of effort expended on sponsored projects is a federal requirement in accordance with the provisions of [Office of Management and Budget Circular A-21](#) (Section J.10). As a recipient of federal funds, Boston College requires certification of effort to provide a reasonable basis for distributing salary charges among university activities (e.g., sponsored projects, instruction, and administration). Other government and private sponsors provide significant funding to the University, and the effort reporting system assures those sponsors that salaries and wages are properly expended .

Policy

1. The University employs an after-the-fact effort reporting system for the following categories of University employees:

Faculty, graduate students, and all administrative, professional employees paid on sponsored projects.
2. Individual effort reports are required for employees identified above in which a portion of their salary is charged to a sponsored project. Quarterly reports are required for the following periods: September 1 through November 30, December 1 through February 28 (or 29), March 1 through May 31, and June 1 through August 31.
3. The Employee Effort Report must represent, in percentages totaling 100%, a reasonable estimate of an employee's University compensated effort for the period. Principal investigators are required to sign their own individual effort reports. Effort reports for other employees Paragraph 1 above must be completed and signed either by the principal investigator, the employee, or a responsible official (business administrator or chairperson) using a suitable means of verification that the reported effort was expended. A suitable means of verification is generally understood to mean the person has true first-hand knowledge of the effort reported on behalf of others. It

is inappropriate for this function to be delegated to department administrators or department secretaries as they typically do not possess first hand knowledge of the work performed and will, therefore, not have a suitable means for verifying the effort of principal investigators or others dedicating effort to sponsored projects. This function is, therefore, the sole responsibility of the principal investigator, except in rare circumstances.

4. Effort and payroll distributions are *not* the same. Payroll distributions are initial estimates of how effort is anticipated to be expended and serve as a convenient reminder about activities on which the individual worked. The effort reporting process is a method for confirming that salaries charged to sponsored awards reasonably reflect the actual dedicated effort. Therefore, if there has been a change in effort from the original estimate to that which actually occurred, the payroll-based effort report should be modified and used to report activity distributions (e.g. percentages of effort).
5. The Employee Effort Report must account for all effort for which the University compensates the individual. Faculty and professional staff are based on a percentage of effort and should not be thought of in hourly terms. Even where the number of hours of effort the individual expends substantially exceeds the "normal" workweek of, say, 35 or 40 hours, effort percentages must be based on total university effort, not on hours expended.
6. University compensated effort includes all research, teaching, administration, service, and any other activity for which an individual received compensation from the University. Excluded from effort reporting is any bonus pay, overload compensation (see [OMB Circular A-21 Section J. 10](#)), and compensation received from sources other than Boston College (such as compensation from outside consulting work as permitted by Boston College policy).

7. Effort distributions are reasonable estimates of activities, recognizing that research, instruction, and service are often inextricably intertwined and good faith estimates will be necessary and adequate in most cases.
8. Certain sponsors impose a limit on the annual rate of salary reimbursement. Nevertheless, investigators must still devote the full committed effort as proposed and awarded without regard to the salary reimbursement limitation. Effort reports for individuals earning in excess of the capped amount must be completed in accordance with the specific guidelines developed and published by the Office for Sponsored Programs for calculating and reporting that effort.
9. Mandatory cost sharing must be reported. Where some or all effort an individual expends on a specific sponsored research project is not funded by the project sponsor, but is mandated by the sponsor or has been clearly committed as uncompensated project effort in the application, that effort must be reported as unfunded activity (cost sharing) on the Employee Effort Report.
10. OSP is responsible for the distribution, collection and retention of all Employee Effort Reports. Individually reported data will be made available by OSP only to authorized auditors. Any other disclosure of this information (e.g. as a requirement of legal action) will be done in accordance with due regard for individual confidentiality.
11. Departments and/or principal investigators are required to return appropriately signed effort reports to OSP within 30 days of receipt of the forms.
12. Salary reallocations must be supported by a modified effort report to ensure that the certified effort report agrees with the salary charged.
- 13. Severe penalties and funding disallowances may accrue to Boston College as a result of missing, inaccurate, incomplete, or untimely effort reporting. It is therefore incumbent upon all university faculty and staff involved in the effort reporting process to ensure that they abide by the provisions of this policy.**