

BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE ADMINISTRATIVE PROCEDURE

SERIES: 5 | Finance
RULE: AP502 | Compensation for Personal Services Charged to Externally Sponsored Agreements

Scope: Effort Reporting Procedure for Externally Sponsored Agreements
Approval Date: May 11, 2020
Effective Date: May 12, 2020

SECTION 1. Purpose

- 1.1. The purpose of this procedure is ensure the College complies with federal guidelines and regulations regarding compensation for personal services on sponsored projects.
- 1.2. 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) outlines the federal government's cost principles for receiving funding from a federally sponsored grant, contract, or cooperative agreement to perform a certain scope of work. It sets forth regulatory requirements to which the College must adhere regarding the expenditure of federally sponsored program funds.

SECTION 2. Scope

- 2.1. This procedure applies to all College departments.

SECTION 3. Procedure

- 3.1. Blue Ridge Community and Technical College shall adhere to and comply with Office of Management and Budget Circular A-21 regulations governing the confirmation of compensation for personal services that are either charged to or used as cost share or match for externally sponsored agreements.
- 3.2. "Direct cost activities and facilities and administrative cost activities may be confirmed by responsible persons with suitable means of verification that the work was performed."
- 3.3. The College maintains an after-the-fact activity report through the implementation of a Time and Effort Report documentation.
 - 3.3.1. Effort is not calculated on a 40-hour work week or any other standard work week.
 - 3.3.2. Effort reports account for all effort for which the College compensates the individual and, as such, should equal 100%
 - 3.3.3. Each Vice President will ensure that the individual's institutional activities shall not exceed 100% total effort and shall be consistent with his/her other duties as agreed upon with the direct supervisor.
 - 3.3.4. The primary individual's supervisor must review and approve the committed Time and Effort in proposals.
 - 3.3.5. Each Vice President shall ensure the primary individual's actual effort is commensurate with his/her responsibilities.
 - 3.3.6. The Time and Effort Report must be signed by the primary individual and responsible

official(s) for verification that work was performed in accordance with the external agreement.

SECTION 4. Process

- 4.1. Process development rests with the Comptroller and Senior Staff Accountant for grant activities of the Finance Office.

SECTION 5. Responsibility

- 5.1. All employees are charged with providing full support to this administrative procedure. It is the responsibility of the Vice President to implement and maintain this administrative procedure within their departments.

DISTRIBUTION LIST:

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May 11, 2020

President

Date