

GRANT MANAGERS BROWN BAG

THE BOYS ARE BACK IN TOWN ... THE AUDITORS THAT IS –
ARE YOUR TIME AND EFFORT REPORTS READY?

February 2026



THIS SUBJECT AGAIN?????? WHY?

- New Grant Managers and Project Teams
- Audit Requirements
 - Audit Warning



TIME AND EFFORT REPORTING

- How many already do T&E Reporting?
- If you are not doing T&E Reporting consistently, why?
- What barriers do you face in meeting T&E requirements?

Time and Effort Reporting is the easiest thing to do as a Grant Manager and YET it is the number one audit finding.

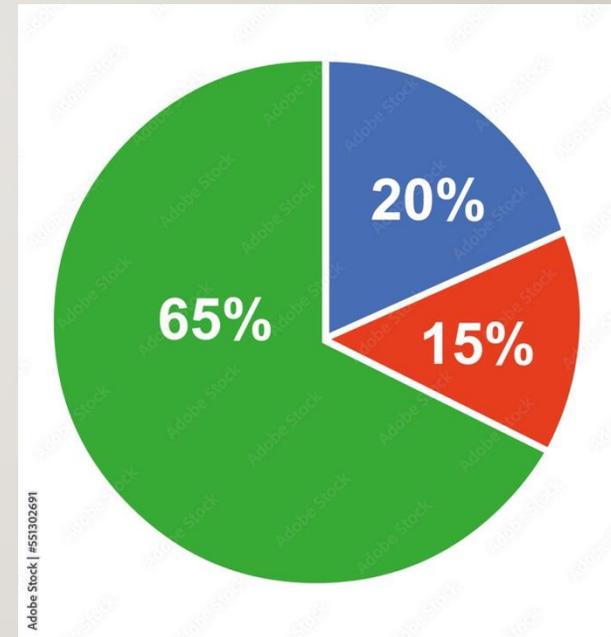
TIME AND EFFORT REPORTING – AN OVERVIEW

- What is Time and Effort Reporting?
 - Salaries and wages may be paid by a grant or sponsored project as long as they are based on records that accurately reflect the work performed (2 CFR 200.430(g));
 - Employees funded by a sponsored project must report and certify the total activity for which they are compensated by the project, not exceeding 100 percent of compensated activities;
 - Budget estimates alone do not qualify as support for personnel charges to grants or sponsored projects; and
 - Time and effort reporting ensures salaries and wages paid to individuals funded by grants are consistent with time and effort actually expended on the project.

TIME AND EFFORT REPORTING

Employees partially funded by one or more sponsored projects must distribute their time and effort across all of the various projects and/or cost objectives they support:

- More than one grant or sponsored project;
- A sponsored project and the general fund; and
- Administrative activities versus programmatic activities.



TIME AND EFFORT REPORTING - WHY

- Why?
 - Prevent Cost Disallowances
 - Maintain Grant Integrity
 - Facilitate Outcome Achievement
On-Time and Within Budget
 - Ensure Audit Readiness



TIME AND EFFORT REPORTING – WHO

- All employees paid in whole or in part with grant funds must maintain time and effort documentation
- Employees whose salaries are used to meet cost or match sharing requirements on a grant must also maintain time and effort reports. (2 CFR 200.430(i)(4))



TIME AND EFFORT REPORTING - WHO

- While Uniform Guidance applies to federally funded grants and contracts, RCCD policy indicates that all grants and sponsored projects will maintain Time & Effort reports.

AP 4011 Grants – Grant Management and Implementation

TIME AND EFFORT REPORTING The District shall establish operating practices to ensure that all District employees who are paid in full or in part with external grant funds, including employees whose salary is paid with non-grant funds but is used to meet a required match or in-kind contribution to an external grant program, document the amount of time they spend on grant activities.

AP 4010E

TIME AND EFFORT REPORTING - HOW

- The T&E Process
 - After the Fact Reporting
 - Include 100% of Time (not just the amount of time on grant or sponsored project)
 - Certified and Signed by Employee
 - Certified and Signed by Grant Manager
 - Electronic Signatures are allowable
 - Grant Administrator reviews and certifies Grant Manager form

The reporting format depends on the employee classification:

- Salaried/Exempt
- Hourly/Non-Exempt
- Faculty Special Projects

EXEMPT EMPLOYEES

- Exempt employees include all permanent employees (full or part-time) on salary, including Classified, Confidential, and Certificated employees
 - Including Faculty who are released from their contractual responsibilities
- Exempt employees shall complete RCCCD's Time and Effort Certification Form on a monthly basis;
 - Account for 100% of time, noting each project supported and any District activities
 - Signed by both Employee and Grant Manager
 - Project Supervisor signs the T&E form for the Grant Manager

RCCD RIVERSIDE COMMUNITY COLLEGE DISTRICT
MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE

Time and Effort Certification Form

Time and effort reporting is essential to document that the time charged to a grant award matches the time expended on a grant award. For this reason, each person employed, in part or in whole, directly or as match, on a grant-funded project must report the distribution of total time and effort expended on a monthly basis on all activities, including both grant-funded and non-grant-funded activities. The Grant Manager will collect these reports, review the time distribution, and certify the time distribution. If there are deviations between what is budgeted and what actually occurs, the Grant Manager will work with his/her Budget Analyst to adjust the Personnel expenditures for the month.

Institutional Information

District Moreno Valley Norco Riverside

Name: _____ Department: _____

Reporting Period: Month: _____ Year: _____

Grant Manager
Provide a breakdown of your responsibilities for the reporting period identified above. The total, including externally funded activities must equal 100%.

College/Academic Activities:

Teaching and teaching-related activities	%
Advising activities	%
Other college/district activities	%

Grant Sponsored Activities (list each account number for which time is applied)

Project/Grant number	%
Project/Grant number	%
Project/Grant number	%
Other	%
TOTAL (Must equal 100%)	%

I certify the percentage of effort shown above represents the actual percentage of work performed during the period of time indicated.

Employee Signature _____ Date _____

Certifying Signature _____ Date _____

Note: If the employee named above is also the Grant Manager, his/her immediate supervisor or designee must provide the certifying signature. The Grant Manager may certify for all other employees assigned to the grant project.

Above breakdown differs by 5% or more than how employee was paid and an adjustment to the salary expenditure is required. Submit a copy to Budget Office.

RELEASED OR REASSIGNED FACULTY

- Faculty may be released from a portion of their contract to work on a sponsored project
- Although release time is calculated at a percentage of time, time spent on project should be based on a 40 hour work week
 - 20% release = 8 hours per week
- Released faculty must report and certify time and effort for every month they receive a paycheck that is partially funded by a grant or sponsored project, **EVEN IF** they did not work that month

The Grant Manager should work with Released Faculty to work out the total number of hours supported by the sponsored project and when those hours will be worked.

If the Grant Manager is the Faculty member receiving release time, they should meet with their Grants representative to discuss time and effort.

NON-EXEMPT EMPLOYEES

- Non-Exempt Employees include any employee working on a project on an hourly basis, including Classified, Professional Experts, and Students
 - Faculty working on an hourly based SPR is not a non-exempt employee
- Non-Exempt Employees shall complete and sign the RCCD timesheet and submit a copy to the Grant Manager
- If the Grant Manager is not the Employee's immediate supervisor, both the immediate supervisor and the Grant Manager shall sign the timesheet
- Reminder, the Grant Manager should approve all expenses charged to a grant.

Reset Form



RIVERSIDE COMMUNITY COLLEGE DISTRICT EMPLOYEE TIMESHEET

Name:

Department / Site:

Job Title:

Budget Code:

If position is split funded, indicate percentage.

<input style="width: 95%;" type="text"/>	%	
<input style="width: 95%;" type="text"/>	%	
<input style="width: 95%;" type="text"/>	%	

Type of Employee (Check only one):

Hourly Classified Employee

Student Employee

Professional Expert

Submit a separate time sheet for each type of employee.

to , 20__
 Month/Day Month/Day

PAY PERIOD IS THE 1ST THROUGH THE LAST DAY OF THE MONTH
 All changes must be initialed by the employee and supervisor.

Date	Hours	Payroll Use	College/ Site
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			

Date	Hours	Payroll Use	College/ Site
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
TOTAL	0.00		

I certify this is a true and accurate record of hours worked for the above referenced position.

Employee's Signature _____ Date _____

Authorized Approval Signature _____ Date _____

PAYROLL USE ONLY

Employee # _____

Job Code	Adj Code	Hours	Rate	Total

FACULTY SPECIAL PROJECT ASSIGNMENTS

- Faculty may receive a Special Project Request to work on a sponsored projects
- Two Types
 - Hourly Special Project Request – compensation based on the total number of hours worked
 - Lump Sum Special Project Request – compensation based on an agreed upon number of hours necessary to complete a specified project, but Faculty member may work more or less hours
- Both type utilize the Special Project Request and Special Project Time Report Forms

Special Project Request
Certificated/Academic Employees RESET FORM

Special Project Title: _____
 Academic Year: _____ Term: _____ Loc: _____
 Employee Name: _____ Employee #: _____ FT: PT:

Description of Duties:

Deliverables/Outcome (Deliverables should be Specific and Measurable):

Project FTE: _____ TA total FTE: _____ IDS Initial & Date Added to TA: _____

Time Required:
 Date of Board Action: _____ Start Date: _____ Completion Date: _____
 Maximum Hours Allotted For The Project: _____ Must be after Board Approval

Salary Placement, Payment & Budget Code:
 Group: _____ Step: _____ Hourly Lab Rate: \$ _____ Maximum Payment: \$ _____
Group and Step must be the lab rate of the Faculty Hourly Salary Schedule
 Lump Sum upon Completion in the Amount of \$ _____
 Budget Code: _____

Approvals:
 1. Faculty Member: _____ Signature: _____ Date: _____
 2. Dean/Director (Project Supervisor): _____ Printed Name: _____
 _____ Signature: _____ Date: _____
 3. Instructor's Department Chair: _____ Signature: _____ Date: _____
 4. College Business Services (if applicable): _____ Signature: _____ Date: _____
 5. Vice President: _____ Signature: _____ Date: _____
 6. President: _____ Signature: _____ Date: _____
 7. District Budget Office: _____ Signature: _____ Date: _____

Special Project Time Report
Certificated/Academic Employees RESET FORM

Special Project Title: _____
 Academic Year: _____ Term: _____ Loc: _____
 Employee Name: _____ Employee #: _____ FT: PT:

Time Required:
 Date of Board Action: _____ Start Date: _____ Completion Date: _____
 Maximum Hours Allotted For The Project: _____ Must be after Board Approval

Check The Applicable Box (s) Below If The Special Project Is Not Completed:
 Revised: Special Project Request form shall be revised
 Extended: Continue next term: Special Project Request form shall be revised
 Unknown: Special Project Request shall be cancelled

Dates and Hours Worked:
(Note: Dates must be submitted by Part-time Faculty only and it should be within the time frame listed on the Special Project Request form)

Date	No. of Hours	Date	No. of Hours	Date	No. of Hours

Salary Placement, Payment & Budget Code:
 Group: _____ Step: _____ Hourly Rate: \$ _____ Maximum Payment: \$ _____
Group and Step must be the lab rate of the Faculty Hourly Salary Schedule
 Paid as Lump Sum upon Completion in the Amount of \$ _____
 Budget Code: _____

Approvals:
 1. Faculty Member: _____ Signature: _____ Date: _____
 2. Dean/Director (Project Supervisor): _____ Printed Name: _____
 _____ Signature: _____ Date: _____
 Dean/Director (Project Supervisor): _____ Signature: _____ Date: _____

Please Submit Completed Forms to Payroll Department

FACULTY SPECIAL PROJECTS

• Hourly Based SPR

- Faculty will track the hours they work on a sponsored project and report them on the Special Project Time Report
- At this time, there isn't a specific line for Grant Managers to approve this Time and Effort
- If the Grant Manager is not the immediate supervisor, the Grant Manager must work with the Faculty member and/or person routing the form to include the Grant Manager.

• Lump Sum SPR

- Prior to submitting a Lump Sum SPR, the Grant Manager should outline project activities and deliverables and identify what constitutes a completed project.
- The Grant Manager will share with the Faculty member what item(s) must be shared to document completion, such as:
 - Curriculum/Curriculum Approval
 - Conference Summary
 - Report
- Payment is dependent on receipt of these items

EMPLOYEES WHO SERVE AS MATCH

- Some grants or sponsored projects require that RCCD match a % of the grant award through either cash or inkind contributions
- Time and Effort is the most common form of match
- Time and Effort Certification for Employees who serve as match is also based on their employee classification and mirrors what is outlined above.
- To the extent possible, Employees who are identified as match may be assigned a unique budget code so that match can be tracked in Galaxy.

<u>Institutionally Funded Activities:</u>			
• Teaching and Teaching-Related Activities	_____	<input type="checkbox"/>	_____%
• Advising & Other Student Services	_____	<input type="checkbox"/>	_____%
• Other Activities	_____	<input type="checkbox"/>	_____%
<u>Externally Funded Activities:</u> (list Project Name and Budget Code for each project which time is applied)			
		Check Box if Match	
1) Project Name	_____	<input type="checkbox"/>	_____%
Budget Code:	_____		
2) Project Name	_____	<input type="checkbox"/>	_____%
Budget Code:	_____		
3) Project Name	_____	<input type="checkbox"/>	_____%
Budget Code:	_____		
4) Project Name	_____	<input type="checkbox"/>	_____%
Budget Code:	_____		
TOTAL (Must equal 100%)			_____%

SPECIAL CONSIDERATION – EMPLOYEES WHO WORK LESS THAN FULL TIME ON A PROJECT

- Employees must report and certify 100% of their time, noting time spent on all projects, activities, and cost objectives
- A cost objective is defined as a “program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.” (2 CFR 200.1)
 - The employee may work on multiple projects OR
 - A grant may have multiple cost objectives

Examples of Multiple Cost Objectives

- More than one grant award;
- A grant-funded activity and a non-grant-funded activity;
- A direct cost activity and an indirect cost activity;
 - Administrative costs may be counted separately depending on funding source
- An unallowable activity and a direct or indirect cost activity

MULTIPLE COST OBJECTIVES

- T&E is after the fact reporting system to determine if actual hours work align with budget projections;
- Payroll is based on budget projections;
- Employees funded by multiple cost objectives are strongly encouraged to monitor their time to ensure that budget projections are accurate.
- It is unnecessary to work the same number of hours each day; short-term fluctuations are expected.
- However, consistent discrepancies over time must be reported to the Grant Manager so that Payroll allocations can be updated
 - The Grant Manager may also want to address significant one-time discrepancies by moving expenses on or off the project accordingly.

- **Strategies for Monitoring Time**
 - Track daily time and effort on calendar, noting how much time spent on each project;
 - Conduct a time study once a quarter or semester, noting how much time is spent on each project.

TIME AND EFFORT REPORTING - WHERE

- Time and Effort Reports must be collected by Grant Managers on a monthly basis
- Grant Managers shall store Time & Effort Reports in the Grant File
- If the college has an internal process for centralizing the storage of grant-funded documents, the grant manager shall follow this process
- If the grant or sponsored project requires an invoice or financial report for reimbursement, time and effort reports must be attached to the quarterly invoices/reports
- Reports may also be requested by RCCD's Independent Auditor, the funding source, or others at any time



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CHALLENGES

- Actual time worked does not match time charged to the grant.
- Faculty who receive release time must complete a monthly Time & Effort.
- Life is busy; time and effort reports are busy work.
- Changes to employee Time and Effort at the end of the year to close out project budgets.

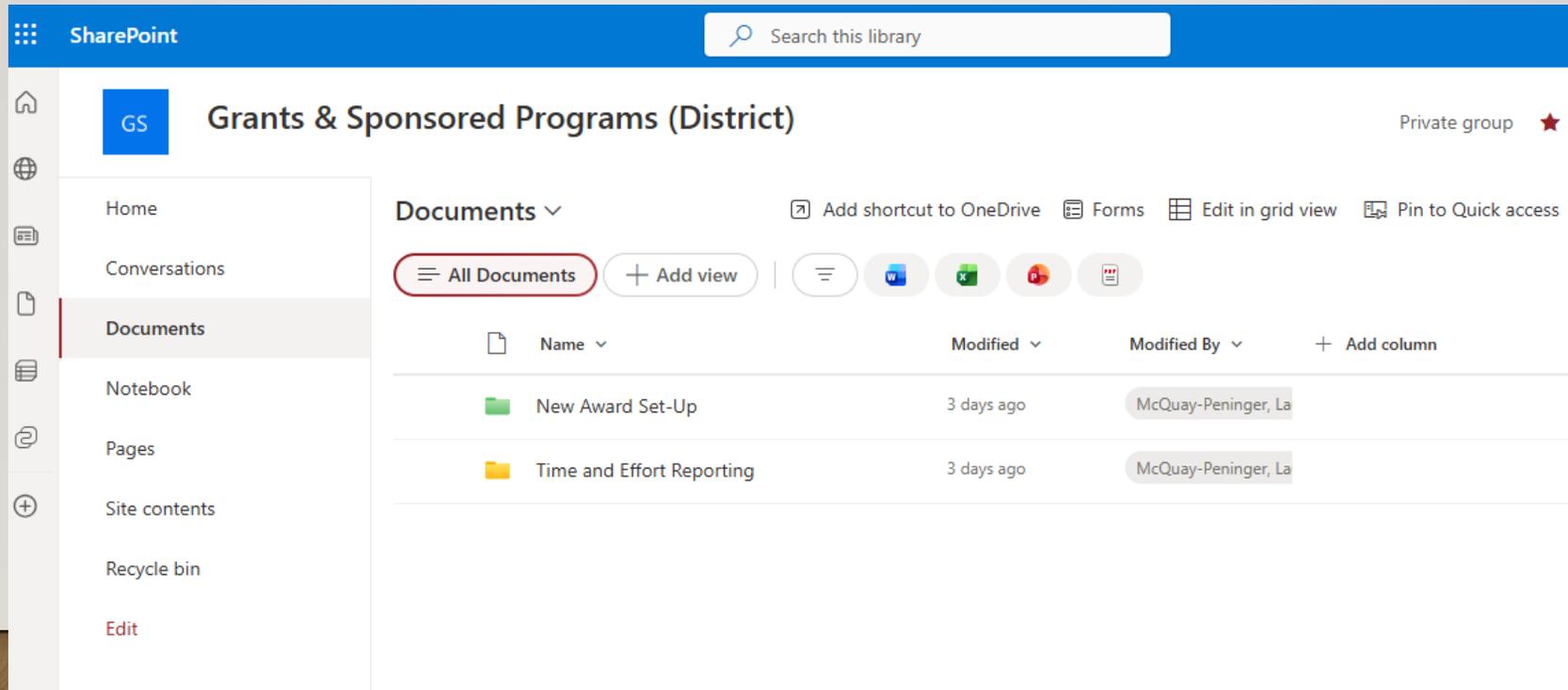
Challenges are what
make life interesting
and overcoming them
is what makes life
meaningful.

Joshua J. Marine

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FOR MORE INFORMATION

- [Grants & Sponsored Programs \(District\) - Documents - Time and Effort Reporting - All Documents](#)



QUESTIONS?

- Do you think you can mitigate or resolve the challenges identified at the start of this Brown Bag?
- How can we help you?



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