

# GRANT MANAGERS BROWN BAG

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AUGUST 2023



# WHY TIME & EFFORT REPORTING

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- New academic year
- New grant managers
- Consistency
- Audit Requirements



# TIME AND EFFORT REPORTING

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- How many already do T&E Reporting?



# TIME AND EFFORT REPORTING – WHAT

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- What is Time and Effort Reporting?
  - Salaries and wages may be paid by a grant as long employees funded by a grant maintain appropriate documentation, generally referred to as “time and effort” documentation (2 CFR 200.430(i))
  - T&E reports document the amount of time that each person assigned to a grant spends working on the grant; this time is then compared to what is charged to a grant and/or is used to charge time to a grant
  - 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 - WHY

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



# TIME AND EFFORT REPORTING – WHO

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- 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

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- While Uniform Guidance applies to federally funded grants and contracts, RCCD policy indicates that all grants 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 \(rccd.edu\)](http://rccd.edu)

# 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)
  - Certified and Signed by Employee
  - Certified and Signed by Grant Manager
    - Grant Administrator reviews and certifies Grant Manager form

[RCCD\\_Time\\_Effort\\_Certification\\_Form.pdf](#)

**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	%
<b>TOTAL (Must equal 100%)</b>	<b>%</b>

*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.



# TIME AND EFFORT REPORTING - HOW

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- Time and Effort Report must document time and effort for all 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)
- Single vs. 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

# TIME AND EFFORT REPORTING - WHERE

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- Time and Effort Reports must be collected by Grant Managers
- Grant Managers should store Time & Effort Reports in the Grant File  
and/or
- If the college has an internal process for centralizing the storage of grant-funded documents, the grant manager should follow this process
- If the grant is a subaward, time and effort reports must be attached to the quarterly invoices



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# TIME AND EFFORT REPORTING – WHEN

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- Time and Effort reports are completed after the fact
  - They are not an estimate of time, but rather a reporting of actual time spent
- For the most part, Time and Effort Reports should be completed monthly.
  - All full-time employees
  - All part-time employees

## Exceptions

- Student Employees
  - Timesheets IF signed by student and grant manager
- Faculty Special Project Requests
  - SPR Time reports
  - Completed project documents
  - Other type of certification form developed by grant managers

# CHALLENGES

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- 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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# OTHER CHALLENGES

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- Are you able to collect required Time & Effort reports as defined?
- If not, what is hindering the completion and collection of Time & Effort reports?
- How can we mitigate/resolve these challenges?



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# QUESTIONS???

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