# GRANT MANAGERS BROWN BAG

**AUGUST 2023** 

#### WHY TIME & EFFORT REPORTING

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



## TIME AND EFFORT REPORTING

How many already do T&E Reporting?



#### TIME AND EFFORT REPORTING – WHAT

- 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.

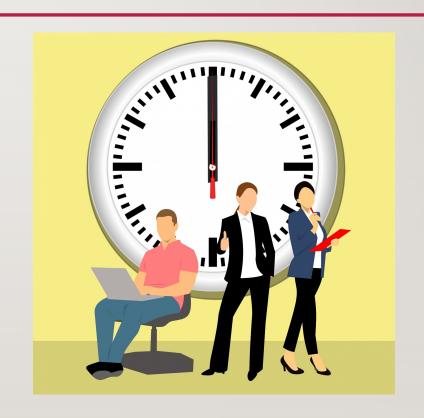
#### TIME AND EFFORT REPORTING - WHY

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



#### 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 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)

#### 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 C COLLEGE DIS	TRICT		
MORENO VALLEY COLLEGE   N	ORCO COLLEGE   RIVERS	SIDE CITY COLLEGE		
Tim	e and Eff	ort Certific	ation Form	
time expended on a gra as match, on a grant-fu monthly basis on all act Manager will collect the	nt award. For this re nded project must r ivities, including bot se reports, review th what is budgeted ar to adjust the Person	eason, each person er eport the distribution o h grant-funded and no ne time distribution, an nd what actually occur	narged to a grant award mate inployed, in part or in whole, or total time and effort expen- or-grant-funded activities. The d certify the time distribution s, the Grant Manager will wo le month.	directly or ded on a e Grant . If there
District	Moreno Valley	Norco	Riverside	
Name:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Department:		
Reporting Period: Mo	oth:	Department. Year:		
Grant Manager	ikii.	reur.		
-			od identified above. The tota	l, including
College/Academic Activ	ities:			
Teaching and teaching-related activities				9
Advising activities				9
Other college/district activities				9
Grant Sponsored Activity	ies (list each accou	nt number for which tir	ne is applied)	
Project/Grant number				
Project/Grant number				
Project/Grant number				9
Other				
TOTAL (Must equa	il 100%)			9
I certify the percentage during the period of time		ve represents the actu	al percentage of work perfor	med
Employee Signature			Date	
Certifying Signature			Date	
			s/her immediate supervisor or ertify for all other employees	
		re than how employee a copy to Budget Offi	was paid and an adjustmen	t to the

#### TIME AND EFFORT REPORTING - HOW

- 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-grantfunded 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

- 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

- 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

- 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

- 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???