



TIME AND EFFORT REPORTING GUIDELINES

JULY 2024

Washington State Board for Community and Technical Colleges

PO Box 42495

Olympia, WA 98504

SBCTC.edu

Table of Contents

Table of Contents.....	2
Background.....	3
What Is Time and Effort Reporting?.....	3
Who Must Complete Time and Effort Reports?	3
What is Considered a Work-Related Activity?	4
What Is Contributed or Cost-Shared Effort?	4
What Is the Difference between Time & Effort Reporting and Payroll Distribution?	4
Federal Requirements.....	5
Reasonable Estimates.....	5
Employee Classifications.....	5
Acceptable Time and Effort Reporting Systems.....	5
After-the-Fact Activity Report System	7
Plan Confirmation System.....	9
Multiple Plan-Confirmation System	12
Incidental Work.....	13
Annual Evaluations	13
Additional Information	13
Appendix A: After-the-Fact Reporting Checklist.....	14
Report Form	14
Process.....	14
Appendix B: Plan Confirmation Reporting Checklist.....	15
Report Form	15
Process.....	15
Appendix C: Frequently Asked Questions.....	16

Background

This guide provides an overview of time and effort reporting as required of educational institutions that receive federally funded grants or SBCTC grants that require time and effort reporting. It includes the minimum requirements for maintaining time and effort reports and reasons why it is necessary.

What Is Time and Effort Reporting?

Time and effort (T&E) reports are after-the-fact records that reflect how faculty and staff spent the time for which they were compensated by the educational institution. Other terms used to identify time and effort reports include personnel activity reports (PAR) and effort certifications (EC). These terms often are used interchangeably but are not necessarily synonymous.

The purpose of federally mandated time and effort reporting is to provide documentation to substantiate payroll charges. For example, if 25% of an individual's time was charged to a federal grant, time and effort reports must substantiate that the individual spent at least 25% of their time working on activities to support that federal grant.

Time and effort reports must be a single, certified document that reflect 100% of an employee's time worked in a given period.

Proper time and effort reporting includes accounting for salary, wages and benefits and certifying actual time charges for:

1. Each federal grant program.
2. Cost-sharing, matching funds, or leveraged funds required for federal grants.
3. All other activity not funded by a grant (grant and non-grant time) for which the individual staff are compensated.

Who Must Complete Time and Effort Reports?

The federal government requires time and effort reports for all faculty or staff who are compensated, in whole or in part, by a federal grant, or whose efforts are used to satisfy a required or voluntary match or leveraged funds for federal grants.

- **Example 1:** An adjunct instructor teaches a basic skills class two days a week at a community college funded by the federal Basic Education for Adults (BEDA) Master grant. The individual does not perform any other duties for the college. *This individual must maintain a time and effort report because this individual's salary is funded by a federal grant.*
- **Example 2:** A full-time professional-technical instructor teaches welding classes at a community college funded by state funds. The individual receives one-third release-time to coordinate and conduct a non-traditional event funded by the federal Perkins Non-Traditional Employment and Training grant. *This individual must maintain a time and effort report because this individual's salary is funded in part by a federal grant.*
- **Example 3:** An individual agrees to teach an 'Intro to Computer Skills' class for the state-funded Jobs Skills Program as well as an advanced computer science class for students planning to transfer to a four-year university. *This individual does not have to maintain a time and effort report because the salary is not funded at all by a federal grant.*
- **Example 4:** The Basic Education for Adults (BEDA) director of small community college is responsible for teaching a basic skills class for BEDA students (budgeted to the instructional line of the federal BEDA Master grant) as well as maintaining the budgets for the BEDA program (budgeted to the administration line of the federal BEDA Master grant). The remainder of the BEDA director's time is

charged to state funding used as match for the federal ABE Master grant. *This individual must maintain a time and effort report because the individual is funded in part by a federal grant. The time and effort report must separate the time charged to the BEDA Master grant from the time charged to the state funding used as match. However, the time and effort report does not have to split the time applied to the BEDA Master grant between the two budget categories (instructional and administration).*

- **Example 5:** A college Worker Retraining (WRT) specialist serves WRT students. Approximately half of those students are co-enrolled in WRT and Basic Food, Employment and Training (BFET). The specialist's position is funded 100% from state WRT funds. However, 50% of the funds are used as leveraged funds for BFET. *This individual must maintain a time and effort report because the individual is partially funded by funds used as leveraged funds for a federal grant. The individual must have two lines on their time and effort report: one line for WRT/BFET leveraged funds (which must identify the original funding source of "WRT" and identify that it is being used as leveraged funds for BFET) and a separate line for the WRT funding that isn't used as leveraged funds for BFET.*

What is Considered a Work-Related Activity?

Activities an employee is **obligated** to provide, whether paid or unpaid, are always considered work-related activity for effort reporting purposes. Activities an employee is **not obligated** to provide and for which they are not paid, are not considered work-related activity for effort reporting purposes and should not be reported on the T&E/PAR.

- **Example 1:** A full-time basic education for adults (BEDA) faculty is assigned to teach three five-credit classes and is compensated based upon a full teaching load. However, the agreement with the institution requires the faculty to regularly attend the BEDA professional development trainings without additional compensation. Attending the required trainings is considered work-related activity and should be included on the T&E/PAR.
- **Example 2:** A full-time career services director is paid as an exempt staff member. Two evenings a week the director voluntarily helps in the writing center assisting professional-technical students write resumes. Even though this activity is related to the director's full-time duties, they are not obligated to provide these services, therefore it would not be included on the T&E/PAR.

What Is Contributed or Cost-Shared Effort?

Cost sharing represents that portion of the total project costs of a grant agreement that are not borne by the federal government. The educational institution or other non-federal third party pays these costs. Cost-sharing is frequently referred to as matching.

The grantor may require cost sharing (matching), or the institution may volunteer. Regardless, any commitment of effort or matching referenced in the project proposal or the award document must be honored, reported and captured in the time and effort reporting system.

What Is the Difference between Time & Effort Reporting and Payroll Distribution?

Payroll distributions and time & effort reports are not the same. Payroll distributions are the distribution of an individual's salary and benefits in the accounting records, while time & effort reports (T&Es/PARs/ECs) describe the allocation of an individual's actual time and effort for specific projects, whether or not reimbursed by the grantor. Payroll distributions to each grant or cost objective are done initially based on budget estimates and then adjusted to agree with time & effort reports for the final payroll distribution.

- **Accounting** tracks the detailed payroll accounting transactions to accounts created for individual grant agreements and other institutional activities.

- **Certifying** is attesting that salaries, wages and benefits charged to the grants (including required match portions) and to other institutional activities (including voluntary match) is *reasonable* in relation to the time and effort actually performed. Time and effort reports must be signed (certified) by someone with first-hand knowledge of the work performed.

Federal Requirements

2 CFR 200: “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” is the federal government’s cost principles for funds granted to colleges and universities. It defines what costs are allowable and allocable to Federal grants and other assistance programs. Salary, wage and benefit charges to grant awards are allowable only if they are supported and documented by an acceptable time and effort report.

2 CFR 200.430-431 sets the criteria for acceptable methods of charging salary, wages and benefits to federal grants. It requires a payroll distribution system that allocates salary, wages and benefits to the appropriate project accounts based upon reliable personnel activity reports. It also requires the institution to develop procedures to confirm how an individual’s time should be charged to each grant award.

Reasonable Estimates

[2 CFR 200.430\(i\)\(1\)\(viii\)](#) states: “Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.”

Employee Classifications

There are two major employee classifications identified by federal regulations:

1. **Classified** – Includes part-time and full-time temporary or permanent staff who are overtime eligible or are compensated at an hourly rate, including student workers and workstudy students
2. **Professional/Professorial (Exempt Staff and Faculty)**
 - A. **Professional** – Includes part-time and full-time temporary or permanent exempt and classified staff who are not eligible for overtime
 - B. **Professorial** – Includes tenured, non-tenured, part-time and full-time faculty

Acceptable Time and Effort Reporting Systems

An acceptable time and effort reporting system must provide records on how individuals participating in federally funded grant programs actually spend their time. Because the federal government mandates time and effort reporting it is incumbent upon institutions receiving federal funding to maintain accurate and auditable systems and records.

Three examples of acceptable time and effort reporting systems are:

1. After-the-Fact Activity Report System
2. Plan-Confirmation System
3. Multiple Confirmation System

The *After-the-Fact Activity Report System* **may** be used by professional and professorial employees but **must** be used by classified employees. Only professional and professorial employees may use the *Plan-Confirmation* and *Multiple Confirmation Systems*.

Classification of Employees	Acceptable Time and Effort Reporting Systems for Employees Funding in Whole or in Part by a Federal Grant
Classified, hourly, student workers	1. After-the-Fact Activity Report Systems
Professional/Exempt	<ol style="list-style-type: none"> 1. After-the-Fact Activity Report Systems 2. Plan-Confirmation System 3. Multiple Confirmation System
Professorial/Faculty	<ol style="list-style-type: none"> 1. After-the-Fact Activity Report System 2. Plan-Confirmation System 3. Multiple Confirmation System

See the following pages for descriptions of each type of time and effort reporting system.

After-the-Fact Activity Report System

Initial Budget Estimates

The initial recorded payroll costs in the accounting system may be estimates by:

- Individual grant agreement (Examples: WorkFirst; Perkins; Basic Education for Adults (BEDA) Master; Basic Food, Employment and Training (BFET) Reutilized Funds)
- Cost sharing, matching, or leveraged funding sources (Examples: State Opportunity Grant funds used as leveraged funds for BFET; State funds used as match for BEDA)
- Other non-grant funding

The amount charged to the grant for salaries and benefits be adjusted to actual no later than the end of the grant period and/or the fiscal year if there is a variance greater than 5% in what was charged to the grant versus the time and effort reported. The organization **must** have the ability to monitor and adjust work plan for individuals based on time and effort reported.

Recording Activity

Must account for 100% of employees compensated time, including leave, in a single, consolidated report each month (or a pay period if reports are done more often than monthly). Reports must be completed **at least monthly**.

The “other” category need not be documented in detail. It may simply be the lump-sum balance of compensated time from all non-federal funding sources that are not used as match or leveraged funds for a federal grant.

Verifying/Certifying

Forms must be signed by either the employee or other responsible individual with direct knowledge of the employee’s activity. It is best practice to have both the individual and the individual’s supervisor sign the reports. Organizations must have a suitable means of verifying the accuracy of the time and effort reports.

After-the-Fact Reporting Form

Federal regulations do not prescribe a specific form or style of reporting, but the time and effort reporting system must include all the elements identified above.

Time cards or time sheets are acceptable for hourly employees if they meet above criteria.

The form must include a statement similar to “I/we certify that to the best of our knowledge the above allocation of time expended performing Federal, State and other program duties is true and accurate.”

An example of a classified staff time & effort reporting is provided below.

Reconciling

If initial payroll costs are recorded in the accounting system based on estimates, they must be reconciled prior to the end of the grant period and/or the end of the fiscal year. If the grant year and the fiscal year are different, payroll costs must be reconciled before the end of both the grant period and the fiscal year. It is best practice to reconcile quarterly.

If the variance between what was budgeted and actual time worked is greater than 5%, accounting records must be adjusted to reflect actual and any overage that may have been charged to the grant must be reduced from the next grant invoice. For example, if an employee was changed 40% to a federal Perkins grant, but the employee’s year-to-date time and effort reports showed they’d spent less than 35% of their time working on Perkins activities, the organization must refund the difference to the grant.

Example of After-the-Fact Report:

Percentage of semi-monthly hours worked per program

Percentage of year-to-date hours worked per program

EMPLOYEE SEMI-MONTHLY TIME SHEET

															From (MM/DD/YYYY)					To (MM/DD/YYYY)			
															Pay Period:	8/1/2012				8/15/2012			
Name (Last, First, M.I.)	Title														ID	Division/Department							
Doe, Jane A.	Fiscal Specialist														891-23-4567	Finance							
Program/Funding Source	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Semi-monthly		Fiscal Year					
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Hours	%	Hours	%			
ABE Master Grant	2.0	1.5				1.0			2.0					2.0	1.5	10.0	13%	32.5	13%				
ABE State - Match		0.5				1.0	0.5	1.5					0.5	1.0		5.0	7%	13.0	5%				
Perkins	1.5					1.0			1.0					0.5	1.0	5.0	7%	12.5	5%				
WorkFirst	1.5	1.0				1.5	0.5	3.0	1.0							8.5	11%	27.0	11%				
WRT (BFET Leveraged)		2.0	0.5				1.0		1.0					0.5	1.5	6.5	9%	21.0	9%				
Other	3.0	3.0	3.5			3.5	6.0	3.5	3.0					6.5	4.0	5.0	41.0	54%	138.0	57%			
Total Program Hours	8.0	8.0	4.0	0.0	0.0	8.0	8.0	8.0	8.0	0.0	0.0	0.0	8.0	8.0	8.0	0.0	76.0		244.0				
Annual Leave										8.0							8.0			8.0			
Sick Leave			4.0														4.0			4.0			
Comp Time																	0.0						
Holiday																	0.0			8.0			
Total Paid Hours	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	0.0	88.0	100%	264.0	100%			
Leave Without Pay																							

Comments:

Other: All other funding (state, local, private, etc. funding) not used as match or leveraged funds for federal grants

We certify that to the best of our knowledge the above allocation of time expended performing federal and non federal program duties is reasonable in relation to the work performed.

Employee Signature

Date

Immediate Supervisor Signature

Date

Total semi-monthly hours worked per program area

Total semi-monthly hours compensated

Total year-to-date hours worked per program area

Total annual hours compensated

Plan Confirmation System

This method of time and effort reporting may only be used for Faculty and Exempt staff. Note: Classified or hourly staff must complete After-the-Fact reports, which are detailed on the previous pages.

Initial Work Plan/Budget

The initial work plan must be recorded in the accounting system based on estimates by:

- Individual grant agreement (Examples: WorkFirst; Perkins; Basic Education for Adults (BEDA) Master; Basic Food, Employment and Training (BFET) Reutilized Funds)
- Cost sharing, matching, or leveraged funding sources (Examples: State Opportunity Grant funds used as leveraged funds for BFET; State funds used as match for BEDA)
- Other non-grant funding

Initial work plan, budget and assigned work activity must be developed and integrated into college record keeping systems. A Personnel Action Form or Contract usually serves as the source document.

The work plan:

- Should include funding amount and percentage of salary to be charged against individual grant awards, accounts used for match or leveraged funds, and other non-federal funding details.
- Must reflect all activity for which the employee is compensated.

The organization must have ability to monitor and adjust work plan in the system. Significant work plan changes must be recorded in college's systems using Personnel Action Forms (PAFs) and/or salary and benefit transfers and must be adequately supported.

Recording Activity

Activities must be expressed as percentages of total compensated activity. Percentages must reflect reasonable estimates of time or effort provided.

Payroll and benefits must be adjusted to actual at the end of each academic quarter if variance is greater than 5%.

Reports must account for 100% of employee's time for which they are compensated.

Verifying/Certifying

Reports must be signed by either the employee or other responsible individual with suitable means of verifying work was performed (usually first-hand knowledge). A suitable means of verifying work performance may include:

- Contacting the employee via email or telephone (evidence of verifying, however, must be documented)
- Contacting the employee's immediate supervisor to confirm assignments
- Establishing a protocol with the faculty or staff for communicating changes in effort (verification by exception – assuming employee will let you know if there are any changes in effort is not an acceptable method of verification)

Forms must certify the reasonableness of salary charges in view of the work performed at least **once per academic term** (quarter) and must include a certification statement. Example:

"I certify to the best of my knowledge and belief that the salary percentage distribution for the grant projects shown above is reasonable in relation to the work performed."

Reconciling

If initial payroll costs are recorded in the accounting system based on estimates, they must be reconciled prior to the end of the grant period and/or the end of the fiscal year. If the grant year and the fiscal year are different, payroll costs must be reconciled before the end of both the grant period and the fiscal year.

If the variance between what was budgeted and actual time worked is greater than 5%, accounting records must be adjusted to reflect actual and any overage that may have been charged to the grant must be reduced from the next grant invoice. For example, if an employee was changed 40% to a federal Perkins grant, but the employee's year-to-date time and effort reports showed they'd spent less than 35% of their time working on Perkins activities, the organization must refund the difference to the grant.

Example of Plan-Confirmation PAR:

Faculty/Exempt Staff Time and Effort Certification Northwest Community College

Period: Spring Quarter 2019
Start Date: 4/2/2019 **End Date:** 6/15/2019
Name & Title: Alexa Araya, College Navigator
Dept: XYZ Department

Salary Budget Sources:

Budget Name:	Budget Acct No	Budget Amt	% Effort
Budgeted			
Grant(s) & Contract(s)			
WorkFirst	145-100-3661	\$1,000	25%
WRT (BFET Leveraged)	145-100-3658	\$1,000	25%
BFET Reutilized Funds	145-100-1234	\$1,000	25%
Other Salary Sources			
All other	001-101-3264	\$1,000	25%
Average Monthly Total		\$4,000.00	100%

Actual Effort

Grant(s) & Contract(s)			
WorkFirst	145-100-3661		_____
WRT (BFET Leveraged)	145-100-3658		_____
BFET Reutilized Funds	145-100-1234		_____
Other Salary Sources			
All other	001-101-3264		_____
Average Monthly Total			100%

I/we certify to the best of my/our knowledge and belief that the salary percentage distribution for the grant projects shown above is reasonable in relation to the work performed.

Employee

Signature: _____ **Date:** _____

Supervisor

Signature: _____ **Date:** _____

Professional Faculty/Staff Funded 100% by a Single Federal Source

Faculty and Exempt staff funded by a single federal funding source or a single non-federal funding source used a match or leveraged funds for a federal grant may complete quarterly Certification of Pay statements. See example below.

Note: Classified or hourly staff may not use this form; they must complete After-the-Fact reports.

Example of Plan-Confirmation PAR for Employee Charged 100% to a Single Federal Source or Match/Cost Sharing

Certification of Pay

The salaries and wages of professional staff or faculty who work solely on a single Federal award must be supported by periodic certifications from the employees that worked solely on that program for the period covered by the certification. These certifications must be prepared at least quarterly and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

I _____ (Name and Title) _____ certify that 100% of my time has been spent performing duties associated with _____ (Federal Grant/Match/Leveraged Funds) _____ for the period of _____.

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

Multiple Plan-Confirmation System

The Multiple Plan-Confirmation System is virtually identical to the Plan-Confirmation System. Rather than maintain one certification for each professorial or professional employee, a separate confirmation is maintained for each grant project, activity or cost center. Institution must still account for 100% of the time or effort for which each professorial or professional employee is *compensated*.

Multiple Plan-Certification Example

Izzy A. Instructor is a full-time faculty assigned to teach a WorkFirst CJST class (25%), a Perkins Office Technologies class (25%), a state-funded Worker Retraining class (20%) and to develop the curriculum for a state-funded class (30%). In the Multiple-Plan system, the institution would be required to maintain **three (3) separate Effort Certifications**:

1. **WorkFirst Certification** (25%) – signed by either the faculty, WorkFirst director, or other individual with direct knowledge of the work that was done.
2. **Perkins Certification** (25%) – signed by either the faculty, Perkins director, or other individual with direct knowledge of the work that was done.
3. **Other Certification** (50%) - signed by either the faculty or other individual with direct knowledge of the work that was done.

REPORTS
PAYROLL PROCESSING

CONTRACT AND GRANT CERTIFICATION REPORT (PS1545A)

TUE, AUG 7, 1990, 8:44 AM
 ACCOUNTING PERIOD: 05/90
 PROGRAM/ORGANIZATION: 111-IH12 SL START CONTRACTS

16 CEI PLUS EXPENSE DISTRIBUTION CONTRACT AND GRANT CERTIFICATION
 PAGE REPORT PS1545A VER005

EMPLOYEE ID	EMPLOYEE NAME	ACCOUNT DISTRIBUTION	SEQ CD	STAFF MONTHS	GROSS PAY	OASI	RETIREMENT	MEDICAL AID	INDUST INSUR	HEALTH INSUR
		145-111-1H12-AD-00-	20	0.34	431.15	32.94	0.00	2.34	2.83	0.00
TOTAL SUBOBJECT		145-111-1H12-AD		0.34	431.15	32.94	0.00	2.34	2.83	0.00
TOTAL PROGRAM/ORGANIZATION		145-111-1H12		0.34	431.15	32.94	0.00	2.34	2.83	0.00

I HEREBY CERTIFY THAT, EXCEPT AS NOTED, THE ITEMS LISTED ABOVE REPRESENT TRUE AND CORRECT STATEMENTS OF EFFORT, ARE PROPER CHARGES TO THE FEDERAL AGREEMENT CONCERNED, AND ARE IN COMPLIANCE WITH PUBLIC LAW, REGULATIONS, AND CONTRACTS ISSUED THEREUNDER.

SIGNED: _____ TITLE: _____ DATE: _____

Incidental Work

Incidental short term work assignments (in addition to regular workload) do not need to be included in the effort certification or the payroll distribution system *if all* of these conditions apply:

- The assignments are short-term in nature (less than an academic term)
- Short-term fluctuations are acceptable, but distribution must be reasonable over the academic period
- Cannot be regular on-going duties or compensation
- Must still be separately identified and documented in the institution financial management system (i.e., separate contract or PAF)

Annual Evaluations

College must perform annual independent internal evaluations to ensure the integrity of the system. Relying on external auditors (State Auditor's Office, SBCTC Reviewers) does not satisfy this requirement based on recent Federal program reviews.

Additional Information

- [Denise Costello](#) / Associate Director, Fiscal Management/ 360-704-4344
- [Melanie Kielich](#) / Fiscal Grant Administrator / 360-704-3971
- [Maryam Jacobs](#) / System Internal Auditor / 360-704-4389

Appendix A: After-the-Fact Reporting Checklist

After-the-fact report forms and processes must contain all of the following elements. Does your form and process contain these elements?

Report Form

- Each federal grant agreement and/or match/cost sharing/leveraged funding source is identified.
- Accounts for 100% of the employee's compensated time (including leave). Non-federal, non-match/cost sharing funds may be lumped together as "other" funding.
- Corresponds to one or more pay periods.
- Is completed at least monthly.
- Must contain a certification statement.
Example: "I/we certify to the best of my/our knowledge that the above allocation of time expended performing federal, state, and other program duties is true and accurate."
- Is signed and dated in a timely manner by the employee and/or another responsible individual with direct knowledge of the employee's work activity.
While only one signature is required, SBCTC recommends that forms be signed by both the employee and a supervisor or other responsible individual with direct knowledge of the employee's work activity.

Process

- The organization records initial personnel estimates (payroll and benefits) in an accounting system by individual federal grant agreement(s), individual match/cost sharing funding source(s), and/or all "other" funding.
- The organization has a suitable means of verifying the accuracy of time and effort reports.
- The organization has a way to monitor and adjust the individual's work plan.
- The organization monitors and adjusts personnel costs from estimates to actual expenses if the variance is greater than 5%.
 - Personnel costs charged to the grant are adjusted, if greater than a 5% variance, at least as often as the fiscal year and/or the end of the grant period.
*Grants that span more than one fiscal year must be adjusted, if necessary, at the end of the fiscal year **and** at the end of the grant period.*

Appendix B: Plan Confirmation Reporting Checklist

Plan Confirmation forms and processes must contain all of the following elements. Does your form and process contain these elements?

Report Form

- Each federal grant agreement and/or match/cost sharing/leveraged funding source is identified.
- Employee's time is expressed as percentages of total compensated activity.
- Percentages reflect reasonable estimates.
- Accounts for 100% of the employee's compensated time to include leave.
Non-federal, non-match/cost sharing funds may be lumped together as "other" funding.
- Is completed at least quarterly.
- Must contain a certification statement.
Example: "I/we certify to the best of m/our knowledge and belief that the salary percentage distribution for the grant projects shown above is reasonable in relation to the work performed."
- Is signed and dated in a timely manner by the employee and/or another responsible individual with direct knowledge of the employee's work activity.
While only one signature is required, SBCTC recommends that forms be signed by both the employee and a supervisor or other responsible individual with direct knowledge of the employee's work activity.

Process

- The organization records initial personnel estimates (payroll and benefits) in an accounting system by individual federal grant agreement(s), individual match/cost sharing funding source(s), and/or all "other" funding.
- The organization has a suitable means of verifying the accuracy of time and effort reports.
- The organization has a way to monitor and adjust the individual's work plan.
- At least quarterly, the organization monitors and adjusts personnel costs from estimates to actual expenses if the variance is greater than 5%.
 - Personnel costs charged to the grant are adjusted, if greater than a 5% variance, at the end of the academic quarter.

Appendix C: Frequently Asked Questions

Question: For some exempt or faculty that perform the same duties for multiple programs, T&E is split based on the percentage of students they serve in each program. For example, a faculty may teach the same class to a mix of WorkFirst and non-WorkFirst students. The duties the faculty performs are the same for each type of students. If 40% of the class is made up of WorkFirst students, and 60% non-WorkFirst students, the college reflects a 40%/60% split on T&E, and the college charges 40% of the faculty salary/benefits to WorkFirst.

The question is, **can a college do the same thing for classified staff?** For example, a position works at a front desk and “in-processes” all students. Some are WorkFirst students, and some are not. The duties of that position are the same regardless of the type of student. Can the college show that X% of WorkFirst students and Y% of non-WorkFirst students came through the door and document their T&E hours according to that percent split of students?

Answer: Yes, a classified individual may also split their hours based on percentages of students as long as this is done reasonably and consistently and you have backup documentation to support the split. Also, remember that classified staff must still track their hours using the after-the-fact reporting method as this is the only acceptable method for classified staff.

Question: A Basic Food, Employment, and Training (BFET) staff is charged 70% to Worker Retraining (WRT) as leveraged funds and 30% to Opportunity Grant (OG) as leveraged funds based on projected numbers of students for the quarter. At the end of the quarter, the college realizes they actually had 60% WRT and 40% OG students. Since these are match sources and are **state funding**, and all are still contributing to BFET, does the college **have** to go back and adjust payroll charges?

Answer: We recommend that you adjust payroll as leveraged funds for federal grants must be treated with the same rules as federal funds. However, since these are both state funding sources, it isn't necessarily required for you to adjust payroll based on time and effort documentation. However, you may have to adjust what you charged to the BFET program as you may have overcharged the program if not all of the students were co-enrolled in BFET.

Question: Can you provide some clarification on 100% of time? There is some confusion with whether or not work should reflect 100% of time or more than 100% of time when applicable. For example, when a staff member works full-time in a staff position and also teaches part-time (25% of a full teaching load). Her T&E should reflect the staff work and the teaching work, we all agree on that. But should the total percent add up to 100% or 125%?

Answer: If the individual has a separate contract for the part-time faculty work, track time and effort separately. T&E documentation should be done for the staff work, which adds up to 100% of time. The faculty work, if done under a separate contract, would have time and effort documented separately.

If the individual has one contract that covers both the staff work and the faculty work, T&E should all be documented together, and time should add up to 100% (even though the individual may be working more than 40 hours a week).

Question: We don't require individuals to have a brief description of duties in their time and effort documentation to state how their work supports the grant. Is that necessary?

Answer: No, it is not necessary to include duties on T&E documentation. Your position descriptions should have that information, and you would have already included that information in your grant narratives. As long as individuals are still performing the duties in their position descriptions and what is written into grant narratives, there should not be a need for this detail on T&E documentation.



Content is licensed under a Creative Commons Attribution 4.0 International License, unless noted otherwise.

Washington State Board for Community and Technical Colleges

TIME AND EFFORT REPORTING GUIDELINES // Updated July 2024