

# *Time and Effort Reporting*

- **Purpose: To be in compliance with Federal Time & Effort requirement in accordance with the Office of Management and Budget**

# *What is time and effort reporting?*

- In accordance with OMB A-87, time and effort reports (timesheets) are required for all (full/part time) personnel funded with any federal grant money. All employees funded under federal grants must maintain time and effort reports and must document the time they spend working on the grant's objectives to demonstrate that the amount budgeted and claimed is accurate.
- Also, time and effort report is subject to review during audits, monitoring, or other situations that require the recipient/subrecipient to provide evidence that time funded by the federal grant was spent working towards the grant's objectives.
- NOTE: Employee's time and personnel costs being used as matching requirement must be accounted for in the same manner as personnel being charged to the grant.

# *T&E report is applicable to:*

- Direct Federal Grants – i.e. CACG, WIA, CTE, SSS
- Federal Subgrants – i.e. Title V, AHEC, and other subgrants

# *Two types of T&E Records*

- Employee working solely on a single FOAP  
Example: 100% Federally Funded
- Employees working on multiple FOAPS  
Example: 50% CACG, 25% WIA, 25% Project Aim

**NOTE: Semi Annual Certification and Monthly Time Distribution Report Forms will be explained further**

# *Consequences of undocumented T&E reports*

- Single Audit Finding – Qualified Report
- Question Cost – May be subject to repayment to Federal Grantor
- GCC status will be from low risk to high risk
- Subject to future Federal Monitoring
- Possible reduction on Future Grant Award
- Accreditation problem

# *To be in compliance*

- Time charges meet program objectives
- Proper record keeping of reports (timesheets)
- Time charges, Grant Award Number (CFDA) and Employee Number/Name are accurate and signed by the employee
- Timesheets are verified and certified by the supervisor/project director
- Submit time charges to Respective Accountant on timely manner
- Employee is trained on T&E reporting

# *Benefits of T&E reports*

- Indicator whether T&E budget/matching requirement is being met for reporting purposes
- Useful for next grant proposal

# *Resources*

- OMB Circular A-21 – Principles for Determining Costs Applicable to Grants, Contracts, and Other Agreements with Educational Institutions
- OMB Circular A-87 - Cost Principles for State, Local and Indian Tribal Governments
- OMB Circular A-110 – Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations
- OMB Circular A-133 - Audits of States, Local Governments and Non-Profit Organizations
- 2 CFR 220, Section J.10 “*Cost Principles for Educational Institutions*”