

870.2 - Grant Time & Effort Tracking

Purpose:

The purpose of this procedure is to outline the Standards of Documentation for time and effort of employees paid by grant funds. Time & Effort shall be tracked by employees who are partially paid from grant funds using BSC's Personnel Activity Confirmation Form. Employees that are 100% grant funded are not required to track their time and effort separately from required payroll reporting as contracts and/or job description will outline 100%-funded grant duties.

References:

2CFR200: § 200.430 Compensation – personal services Section (i) Standards of Documentation of Personnel Expenses [2013-30465.pdf \(govinfo.gov\)](https://www.govinfo.gov/procurement/2013-30465.pdf)

BSC's Responsibilities

Employees will be paid from grant funds either through pre-determined payroll orders for certain percentages of time or based on reimbursement of actual time worked using Time & Effort Forms. After-the-fact BSC Grant Personnel Activity Confirmation Forms (also referred to as Time & Effort Forms or T&Es) will be used to verify the amounts being paid to the employee are in line with the amount of time worked on the specified grant. Time reports will be reviewed on a periodic basis by the Grants Accountant to verify that the amount of time charged to the grant is (at a minimum) the time worked on the grant by each employee. If it is found that over time the amount of hours worked is lower than the amount charged, a journal entry will be made moving the shortages out of the grant funding. If the amount of time is higher than the amount charged to the grant, a review of the budget will take place. If a change is agreed upon and funds allow, the Grant Accountant will document.

Time & Effort Procedure

1. Time and Effort Reports should be completed, signed and submitted monthly.
 - a. Professional staff and faculty should prepare and submit time and effort reports no less frequently than every six months.
2. Fill in appropriate employee information. Contact the grant Project Director or Grants Accountant if there are questions on this information.
3. Fill in percentages worked in appropriate columns (formulas are set to calculate the total).
 - a. The columns are defined as:
 - i. Grant % of Effort Worked – time spent on grant project
 - ii. Non-Grant % of Effort Worked – Time on duties other than grant project work
 - iii. Total Vacation Hours Used – Total vacation hours used for pay period
 - iv. Total Sick Hours Used – Total sick hours used for pay period
 - v. Total Holiday Hours Used – Total holiday hours for pay period.

- vi. Other Hours – Any hours that are not classified in above stated definitions (i.e. campus development day, departmental training, etc.) Please include explanation.
 - vii. Total Effort – Sum of all above stated time worked or leave time used **not to exceed 100% time.**
4. Sign and date the form and forward to the Grant Project Director or Supervisor for approval.
 5. Grant Project Director will approve and forward to Grants Accountant.
 6. Grants Accountant will review and contact Grant Project Director if questions or concerns.
 7. On a periodic basis, time and effort reports will be reviewed by Grants Accountant and Project Director to ensure minimum effort is being applied to the grant.
 8. Adjustments will be made as necessary.

History of This Procedure:

First procedure: July 2014. Updated August 2023. Approved by Kari Knudson on August 10, 2023.