**Time & Effort (T&E) Reporting Procedures**

Completed and signed time and effort forms must be submitted to the [this may be institution specific. T & E reports must be held by the business office as that is where auditors will look for them. It may be that some Grants Departments are the collectors, but this will be an interim step and at some places forms go directly to the business office] *Grants Department [Business Office?]* within 15 days after the last day of each month.

In accordance with federal regulations, all employees who are fully or partially funded by federal grants are required to complete specific time and effort forms that document the time spent on grant-related activities.

Salaries and wages charged to federal grants must be based on records that accurately reflect the work performed, as required by the Code of Federal Regulations, 2 CFR 200.430(i)(1).

Current federal grants include, but are not limited to, programs such as NSF, WIA, Perkins, HEERF, and SIP*. [this list may vary by college]*

For any questions regarding time and effort reporting, please contact [Contact Information].

**TYPES OF TIME & EFFORT FORMS**
*(Use the appropriate form based on the employee's assignment. Sample T & E reports available in the Mentor-Connect Resource Library)*

1. **Semi-Annual Time Certification for Non-Faculty Employees**
Employees whose work is entirely funded by a single federal grant are required to complete a Semi-Annual Time Certification twice a year (e.g., July to December, January to June). The certification must include a detailed description of the work performed for the federal grant.
2. **Full-Time Faculty Activity Log for Release Time**
Full-time faculty members with release time dedicated to federal grant work must submit a Monthly Activity Log. This log should detail the activities performed and the hours worked on the federal grant.
3. **Additional Pay Request**
Full-time or part-time faculty who receive additional pay through a federal grant must submit an Additional Pay Request form instead of the Full-Time Faculty Activity Log.
4. **Internal Timesheet [This is what we call Time & Effort reporting forms]**
Employees who are not faculty but are funded by one or more federal grants must complete an Internal Timesheet. The timesheet should record daily hours worked on federal grants as well as any other funding sources, if applicable. The labor percentage for federal grants must match the employee’s actual work hours.
* The Internal Timesheet must reflect actual work activity after the fact. Employees should complete the timesheet weekly, recording the time spent on both federal and non-federal activities.
* Unlike the monthly timesheet used for paid/unpaid absences, the Internal Timesheet must include the actual hours worked each day, specifying the federal and non-federal work hours. For example, if an employee works 8 hours and spends 2 hours on federal grant work, the timesheet should indicate 2 hours for the grant and 6 hours for other tasks.
* The Internal Timesheet should be completed on a monthly basis and aligned with regular pay periods, reflecting daily activities for the entire month.
* The Internal Timesheet must be signed by both the employee and their supervisor. If the employee is unavailable, a supervisor or manager with direct knowledge of the employee’s activities may sign in their place. The completed timesheet should be submitted to the Grants Department, and a copy should be kept in the program’s records.