# 1600.680 TIME AND EFFORT REPORTING PROCEDURE

Federal accounting regulations require that the cost of staff paid from multiple funding sources be supported by time and effort reports documenting the actual time spent on each program. This requirement applies to all sources of federal funds whether they come through the State Board for Community and Technical Colleges, some other state agency or directly from the federal government.

Wenatchee Valley College complies with this regulation by adopting a “Plan-Confirmation” method for professional and professorial employees and “After-the-Fact Activity” report system for classified employees as acceptable methods per 2 CFR 220.

Under these methods, the distribution of salaries and wages of staff applicable to federal grants and contracts are based on budgeted, planned, or assigned work activity, updated to reflect any significant actual work changes in work distribution.

This plan confirmation and After-the-Fact Activity system are incorporated into the annual board adopted budget and in the payroll system.

On a monthly basis, supervisors will review and certify time sheets for classified and time and effort report for staff whose salary is charged to federal funds. If federally funded by 100%, supervisor will review and certify quarterly. These reports are forwarded to and retained in fiscal services.

To confirm that time and effort is consistent with budget, payroll costs are reconciled prior to the end of the grant period or fiscal year whichever comes first. If the variance between budget and actual is greater than 5% of the actual, accounting records will be adjusted to reflect actual.

Grant administrators will inform the relevant employees of this policy and provide them with timesheets for the sample period. Timesheets will be reviewed and signed by the grant administrators. At the end of the sample period, grant administrators will meet with fiscal services staff to determine if adjustments to the budget are necessary. Sample period timesheets are forwarded to and retained in fiscal services.

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Procedure contact: Administrative Services

Related policies and procedures