



## EL PASO COMMUNITY COLLEGE PROCEDURE

For information, contact Institutional  
Effectiveness: (915) 831-6740

### **CAM-2 Time and Effort Reporting Requirements for Externally Funded Projects Administered by El Paso Community College**

**APPROVED:** October 30, 2013 **REVISED:** October 20, 2017  
Year of last review: 2021

**AUTHORIZING BOARD POLICY:** CAM

Classification: Administrative

Responsible Vice President or Associate Vice President: Associate Vice President for External Relations, Communications & Development

Designated contact: Director of Grants Management

---

**OBJECTIVE:** To ensure that all salaries, wages, and other personnel compensation charged to projects sponsored by federal, state, or other public or private funding sources are consistent with the actual percentage of time and effort given to each such project as supported by certified records.

#### **PROCEDURE:**

##### **I. SCOPE**

- A. This procedure applies to all externally funded projects when required by the funding source, and also applies to College institutional accounts used in whole or in part to meet cash or in-kind matching requirements associated with an externally funded project.
- B. This procedure applies to all full-time, part-time, hourly, and volunteer employees of the College (Faculty\*, Administrative, Professional, Classified, and students) whose time is charged in part to a sponsored project or to a contributing matching account.
- C. For the purposes of this procedure, 100% of a covered employee's time and compensation shall be reported, excluding bonuses, and compensation from sources other than the College, and from outside consulting work permitted by the College.
- D. This procedure is intended to be fully compliant with federal guidelines found at 2 CFR Part 200.430, applicable state regulations, and the terms and conditions of the agreements covering respective, externally funded projects.

##### **II. REPORTING REQUIREMENTS**

- A. For any and each month in which an employee other than credit faculty is covered under this procedure, the employee will complete, sign, and submit a *Monthly Time and Effort Report* no later than thirty (30) calendar days following the last day of the month being reported; Except that personnel employed solely under a single grant, other than a grant matching account, during a reporting period need not submit a report for that period.
- B. For any and each academic semester or summer session in which a credit faculty member is covered under this procedure, and at the time the Faculty Assignment/Action Form (FAAF) is prepared, the responsible dean shall initiate and provide to that faculty member a *Faculty Time and Effort Report* form; which form the faculty member shall complete according to its instructions and shall submit no later than fifteen (15) calendar days following the end of the academic semester or summer session covered by that report.

\* Note: The word "faculty" denotes instructors, counselors and librarians.

- C. For reporting purposes, the employee shall timely submit only the appropriate *Time and Effort Report* form. The *Time and Effort Worksheet* form or another approved time record shall be maintained for any reported period during which the employee is paid from multiple accounts. This Worksheet form, or other approved time record, shall be retained by the program/project office as part of the record for each account and shall be made available to the Accounting Area or the Grants Management Office (GMO) upon request.
- D. Should a project sponsor require use of a different reporting form, and the Comptroller and the Director of Grants Management concur, that form shall be used in place of the *EPCC Time and Effort Report* form.
- E. *Time and Effort Reports* shall be completed and signed after the fact (i.e., never in *anticipation* of work to be performed).
- F. If, for any reason, an employee is not available to complete and/or sign a required *Time and Effort Report*, that employee's immediate supervisor, or another higher-level supervisor in a position to know the time and effort distribution of the unavailable employee, shall complete and/or sign the *Time and Effort Report* to include caveats and reservations as deemed appropriate and reasonable.

### III. REPORTING SUBMISSION

- A. Upon completion of the *Time and Effort Report*, the employee shall submit it to the employee's immediate supervisor.
- B. Upon signature by the appropriate Supervisor, the *Time and Effort Report* will be submitted to the GMO in either hard copy through interoffice mail or electronically in PDF format, including with electronic signature.

### IV. REPORT REVIEW AND RECONCILIATION

- A. Upon receipt of a *Time and Effort Report*, the employee's immediate supervisor will cause the form to be reviewed against payroll detail for that employee for the covered period and, where account charges are inconsistent with the report, action will be taken in consultation with the Budget Head(s) for each reported account to expeditiously correct those charges.
- B. Upon receipt of a *Time and Effort Report*, the GMO will review the form for completeness and any patent errors. Incomplete forms or those found to have patent errors will be returned to the employee or the employee's supervisor, as appropriate, for correction and resubmission.
- C. When the GMO determines that a received *Time and Effort Report* is complete and contains no patent errors, the GMO will scan or otherwise input the form into the established Banner electronic file system accessible to the GMO and to the College's General Accounting Area.
- D. Based on a schedule and using a random sampling size to be determined by the College's Comptroller, the College's General Accounting Area will periodically match *Time and Effort Reports* against payroll records to ensure charges to covered accounts are consistent with certified *Time and Effort Reports* for those accounts for the periods covered. Any inconsistencies will be fully analyzed with the appropriate Budget Head and/or Project Director, and corrective actions will be taken to reconcile the charges. Upon completion of the review and reconciliation, a summary report will be completed, including recommendations for corrective actions and/or changes to the reporting system as needed.

### V. REPORTING SYSTEM MAINTENANCE

- A. The College's Comptroller and the Director of Grants Management will meet at least once annually to review the College's time and effort reporting system, identify any problems or weaknesses in the system, and mutually determine and jointly work toward system improvement.
- B. In order to ensure all employees who are affected by these requirements are fully knowledgeable about, and complying with, the purpose, policies, and procedures governing the College's time and effort reporting system, the GMO will conduct periodic training sessions, targeting employees new to the system. Training in the system will be part of the initial orientation for every new project director for any externally funded project.



For College Procedure CAM-2:  
*Time and Effort Reporting  
Requirements for Externally  
Funded Projects Administered by  
El Paso Community College*

## **El Paso Community College** **Monthly Time and Effort Report Instructions**

Salaries, wages, and other personnel compensation charged to projects sponsored by external funding sources through grants or other agreements must be consistent with the *actual* percentage of effort given by each employee, including charges to institutional accounts used to meet matching commitments; and must be supported by certified records. All College employees who are paid in any month *in part* from an externally funded account or a matching institutional account must complete a *Time and Effort (T&E) Report* for that month, unless the employee has been funded 100% from the externally-funded account. This report must show 100% of salary and wages and fringe benefit contributions paid for that month, and the percentage of effort actually given (based on hours) to each source of funding (account). Employees paid from multiple accounts shall complete the T&E Worksheet to support the hours recorded on the *T&E Report*. However, the Worksheet should not be submitted, but must be retained by the employee's office for audit purposes. The *T&E Report* form should be completed *after the fact* and submitted within thirty days following the last day of the month reported. Questions should be addressed to the Grants Management Office (GMO).

**Employee Name:** Last name, first name, and middle initial.

**Employee ID:** Issued by the College (not Social Security number).

**Report Month/Year:** Type as "mm/yyyy".

**Job Title:** Position title as identified by EPCC's Office of Human Resources.

**Telephone:** Best contact phone or extension.

**Funding Sponsor:** Type the name of the organization providing the funding or "Institutional" if it is the College. If funding is provided by an external funding source under more than one account, use separate lines for each account. If funding is provided from an institutional account as a match, type "Institutional Match" and the grant name being matched. If an institutional account is in part a match and in part not a match, split the account accordingly on two separate lines. If unsure, contact the GMO.

**Account No.:** List the appropriate Banner *Fund and Org* number (e.g., 22222-P22222).

**Paid Hours:** Insert the total paid hours *actually worked* alongside the appropriate account (not leave or holiday). Partial hours should be listed as 1.50 for 90 minutes, 1.25 for one hour and fifteen minutes, etc.

**% of Time:** No fill, auto computes.

**Unpaid Hours:** List hours as a volunteer when this service was approved by the College (usually serves as an in-kind match).

**Total Hours:** No fill, auto computes.

**Pay Distribution:** No fill, auto computes.

**EPCC EBC Distribution:** No fill, auto computes.

**Total Worked:** No fill, entire row auto computes.

**Leave/Holiday:** Insert hours for *paid* leave or a College holiday (balance of row auto computes).

**\$ Salary & Wages & EBC:** Insert *gross* pay and *employer-paid* fringe benefit amounts from your monthly pay stub, *except* leave these boxes blank if you: 1) were paid at different rates for different functions that month, 2) are FSLA non-exempt and worked overtime that month, 3) are faculty working nine months, but paid over twelve months, or 4) received compensation unrelated to the hours worked that month or did not receive full compensation for hours worked that month. If any of these situations is applicable, that should be noted in the form's "Comments/Adjustments" box.

**Employee Signature:** Unless set up for electronic signature, sign after form is completed and printed.

**Comments/Adjustments:** Explain any anomalies in the reported hours, including any adjustments of hours to ensure pay and benefits distributions for the month were fair and equitable to the funding sources charged.

**Reviewing Supervisor Name, Title, and Signature:** Asserts that all affected Budget Heads were consulted and that Pay and Benefits distributions are consistent with Banner payroll distributions (or otherwise explain in "Comments/Adjustments"). Note that the form is electronic signature capable.

The Supervisor, with assistance from Accounting, is responsible to ensure that the Banner payroll information is corrected for each reported month to ensure consistency with the *T&E Report*. Note, however, that variances in any one month need not be adjusted if the differences will be accommodated by variances in past or future months – and this situation is clearly described in the "Comments/Adjustments" box of the form.

The completed and signed *T&E Report* shall be forwarded to EPCC's Grants Management Office as either a hard copy or by scanned pdf attachment to an e-mail. If the T&E Worksheet was completed, it should be retained by the employee's office for audit purposes.



# El Paso Community College Monthly Time and Effort Report

For College Procedure CAM-2:  
Time and Effort Reporting Requirements  
for Externally Funded Projects  
Administered by El Paso Community College

Employee Name: \_\_\_\_\_ Employee ID#: \_\_\_\_\_ Report Month/Year: \_\_\_\_\_

Job Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

	Funding Sponsor	Account No.	Paid Hours	% of Time	Unpaid Hours	Total Hours	Pay Distribution	EPCC EBC Distribution
1								
2								
3								
4								
5								
6								
		<b>Total Worked</b>						
		Leave/Holiday						
		<b>TOTAL</b>						
		\$ Salary & Wages						
		\$ EPCC EB						

I hereby certify that the hours and distribution as entered above are to the best of my knowledge true, correct, and complete.

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Comments/Adjustments

Reviewing Supervisor Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## EPCC MONTHLY TIME & EFFORT WORKSHEET

For College Procedure CAM-2:  
Time and Effort Reporting  
Requirements for Externally Funded  
Projects Administered by  
El Paso Community College

Reporting Month: \_\_\_\_\_ Reporting Year: \_\_\_\_\_ Employee ID#: \_\_\_\_\_  
Employee Name: \_\_\_\_\_ Position Title: \_\_\_\_\_

Account 1: _____	Funding Source: _____
Account 2: _____	Funding Source: _____
Account 3: _____	Funding Source: _____
Account 4: _____	Funding Source: _____
Account 5: _____	Funding Source: _____
Account 6: _____	Funding Source: _____

Day	Account 1	Account 2	Account 3	Account 4	Account 5	Account 6	Leave/ Holiday	TOTALS
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
<b>TOTALS</b>								



# El Paso Community College Faculty Time & Effort Report

For College Procedure CAM-2:  
*Time and Effort Reporting  
Requirements for Externally Funded  
Projects Administered by  
El Paso Community College*

## Form Instructions

The *Faculty Time & Effort* (T&E) reporting form is based on an academic semester time frame, including summer sessions (as opposed to monthly reporting). It was developed to mitigate many of the difficulties experienced by faculty and deans when attempting to use the monthly T&E reporting process. This report is required for faculty who are paid in some part from grant funds or from an institutional account being used in whole or part as matching for a grant account.

The form is initiated by the responsible dean's office at the start of the semester at the time the *Faculty Assignment/Action Form* (FAAF) is being generated and should accurately reflect the FAAF. It is then electronically forwarded to the instructor and the GMO for review. If errors are noted or if there are questions, the instructor and/or the GMO shall immediately resolve these with the dean's office. Otherwise, the instructor shall retain the form until the end of the semester (or summer session), at which time the instructor shall record hours actually worked for each account, sign the certification, and return the form to the dean's office. The dean (or other supervisor if applicable) will then review the report and take any action(s) appropriate, including correction of Banner account charges if necessary. The fully signed report will then be forwarded to the EPCC GMO for review, electronic filing, and possible audit.

The form is color coded. When initiated, the dean's office will complete all the information in the gray boxes. This will cause the white boxes in the "FAAF Pay" column to compute. The resulting pay amounts will be the amounts that the instructor will be paid from the respective accounts during the semester, unless the FAAF is changed, at which time the T&E report form must also be changed to reflect any revisions. It is important that the "FAAF Date," "Year," and "Semester" boxes be accurately completed.

It is the responsibility of the instructor to maintain a record of hours worked during the semester against each account listed. Should the instructor at any point in time during the reporting period believe that the schedule of hours listed on the FAAF and T&E report form will not be the actual hours reported, the instructor must notify the responsible dean immediately to timely and appropriately resolve that situation.

At the end of the reporting period, the instructor will complete the "Paid Hrs Wrkd" (peach colored) column. As a result, the form will compute the totals in that column, as well as the boxes in the "Pay Due," "% of Time," and "Total Hours" (white) columns. Note that any hours inserted in the "Paid Leave" box must be deducted from the "Paid Hrs Wrkd" boxes. The form will distribute the cost of leave to each listed account according to the "% of Time" computed for each active account line. The "Paid Hrs Wrkd" total (including Paid Leave) cannot exceed the FAAF hours total, nor can the "Pay Due" total exceed the "FAAF Pay" total. Should that occur, it must be resolved by the dean prior to report submission. At the option of the instructor, hours may be recorded in the "Unpaid Hrs Wrkd" column. Instructors are encouraged to report those hours as it can assist in EPCC workload management analysis and decisions.

Any further clarifications or assistance in completing the form is available from the EPCC Grants Management Office.

-End-

