

Rhode Island 21st Century Community Learning Center (21st CCLC) Initiative

Time and Effort Tracking

Purpose

The purpose of tracking Time and Effort is to ensure that the time employees actually spend on a federally funded grant matches the amount of time charged to the grant. It is not sufficient just to bill according to the budgeted amounts and assume that everything matches. Time and Effort tracking is a way of ensuring that funds spent on salaries and fringe are allocable (i.e. the grant is not being charged more than its share of costs) and documented (i.e. you can trace how funds were spent).

Methods

There are a couple of different ways to track time and effort, depending on the nature of the position and the funding. The most common are as follows:

1. For a salaried position in which the employee works 100% of the time on the federal 21st CCLC grant program, the simplest option is an annual certification. Annual certification is basically a one-sentence document signed and dated by the employee stating that he or she worked 100% of the time on the grant program over the past year – whether calendar year, fiscal year, or year from date of hire. This method may also be used if the employee works 100% of the time on the 21st CCLC program, even if other sources of funds are used to cover part of the salary.
2. For a position in which the employee splits time between the federal grant and other work (i.e. work that has a different intent, purpose or nature, that has different goals, and/or that follows different rules), then a more detailed accounting is necessary.
 - a. For hourly employees, time and effort should be tracked on an ongoing basis.
 - i. One option would be to use separate timesheets for each funding stream.
 - ii. Another option would be to have a single timesheet, but with some mechanism for denoting which hours were spent on which funding stream.
 - b. For salaried employees, time and effort can be tracked on a periodic basis, typically 3-4 times per year for 2-4 weeks each.
 - i. One option would be to keep timesheets similar to hourly employees, with hours worked broken out by funding stream – or by program, if more than one funding stream supports the individual's salary and fringe for the 21st CCLC program.
 - ii. Another option is some kind of calendar – often an online calendar – used to track the total hours spent on each program each day. You would not necessarily need to track time in and time out, nor specify details about what work was done.

For any of these options, the employee would need to sign off that the information is accurate and it would need to be reviewed by the employee's supervisor. Other methods are allowable, as long as they

provide a transparent and accurate accounting of how the employee's time was spent and as long as the results can be used to calculate the percentage of time that should be charged to the 21st CCLC program.

Budget Adjustments

Finally, please note that the amount charged to the federal grant must be no more than the actual hours worked. If the results of the Time and Effort tracking system vary from what was in the original budget, then reimbursement requests should match the Time and Effort system, either through the 10% budget flexibility or through a budget amendment, if necessary.