



Time and Effort Guidance

Time and Effort Policy

Local Education Agencies (LEAs) must have an established written time and effort policy that applies to both federal and non-federal activities. Policies should be updated regularly. (2 CFR § 200.430(a)(1) and Special Education Rules Section X.T.1)

Time and Effort Standards

All employees who are paid in full or in part with federal funds, or as required by state funds, must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 CFR § 200.430(i)(1)) In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. (§ 200.430(i)(4))

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with § 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the agency on an integrated basis;
- Comply with the established accounting policies and practices of the agency; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.
- Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. (§200.430(i)(1)(viii))

Time and Effort Procedures

To meet the above requirements, all employees must complete time and effort forms as required below. Each form must list the cost objective in which work was performed.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 CFR § 200.28)

Although the previous semi-annual certification and the personnel activity report (PAR) are no longer required forms of certification, LEAs may continue to use them as they see fit, but forms must be updated to include reference to the current guidance. Otherwise, LEAs may create their own time and effort certification forms, ensuring they meet all standards listed above.

Semi-Annual and Personal Activity Reports

Should an LEA choose to continue using the semi-annual certification or PAR, here are some suggested guidelines for those reports to be compliant with current guidance:

All employees whose work is funded fully (100%) by a single cost objective or grant award may complete a semi-annual certification. The semi-annual certification must be:

- Completed at least every six (6) months (twice a year);
- Be signed by the employee or the supervisor with direct knowledge of the work being performed;
- Reflect an after-the-fact distribution of the actual activity; and
- Account for the total activity for which each employee is compensated.

A personnel activity report (PAR) may be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

- Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
- Account for the total work activity for which each employee is compensated;
- Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
- Be signed by the employee.

All employees who are paid in full or in part with federal funds, or as required by state funds, must keep specific documents to support the amount of time they spent on grant activities as reflected in each time and effort certification form. This includes an employee whose salary is paid with state or local

funds but is used to meet a required “match” in a federal program. These time and effort records should be maintained to charge the costs of personnel compensation to federal grants or applicable state grants.

See Appendix for sample Time and Effort Certification forms.

Reconciliation Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

If using budget estimates for interim accounting purposes, EDGAR (Education Department General Administrative Regulations) requires recipients to identify and enter into the records in a timely manner any significant changes in the corresponding work activity. Additionally, the federal program office must have a system of internal controls to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Appendix

Sample Time and Effort Example Documentation

Employee Name:
Title:
School:
Program:
Fiscal Year:
Reporting Period:

This is to certify that I have worked under the following cost objective:

- ___ % of my salary comes from Title IA
 - To help LEAs improve teaching and learning in high-poverty schools, for children failing, or most at-risk of failing, to meet challenging state academic achievement standards.
- ___ % of my salary comes from Title IIA
 - Time spent providing mentoring and teacher coaching.
- ___ % of my salary comes from General Education Programs
 - Time spent overseeing management and operations.
- ___ % of my salary comes from Early Literacy
 - Time spent overseeing kindergarten through 3rd grade reading programs.
- ___ % of my salary comes from Special Education
 - Assisting in the education of students receiving special education services.
- ___ % of my salary comes from IDEA
 - Assisting in the education of students receiving special education services.
- ___ % of my salary comes from ESSER III
 - Assisting in the education of students receiving educational services.
- ___ % of my salary comes from AT-RISK
 - Assisting in the education of at-risk students receiving education services.

Employee Signature

Date

Supervisor Signature

Date

Sample Time and Effort Documentation – Semi annual

Employee _____ Position _____

Reporting Period _____

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B Grant	2610 -1220	60%
Special Education	General Funds	1030 - 1220	40%

Or

Cost Objective (Program Activity)	Grant Program	Fund Code - Function Code	Distribution of Time (Percentage or hours)
Special Education	IDEA Part B Grant	2610 - 1220	100%

Employee's Signature _____ Date _____

I hereby certify this report is an accurate representation of the total activity expended during the period indicated

Reviewed by supervisor _____ Date _____

Employee and Position:

Reporting Period:

Cost Objective (program activity)	Fund Code -Program Function Code	Program	Distribution of Time (percentage or hours)
Federal Programs Director	251-500	Title I-A	41%
Special Education Director	257-500	IDEA Part B	14%
Programs Director	100-500	Non-Federal	45%
Total			100%

Employee's Signature and Date

I hereby certify this report is an accurate representation of the total activity during the period indicated.

Personnel Activity Report

Time Period Covered From 7/1/2019 To 7/31/2019

Employee Name John Doe
 Employee Title Fiscal Compliance Monitor
 Employee Status: Full-Time / Part-Time Full-Time
 Salary/Wages Used for Matching or Cost Sharing on Federal Awards No
 Supervisors Name Jane Doe

Cost Objective	Program Title	Function Performed	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	Mos Tot.	% Mos Tot.
1234	Title IA	Monitoring	6	2	8	8	8	x	x	8	8	8	4	4	x	x	8	8	8	8	0	x	x	2	6	8	8	8	x	x	H	8	8	144	78%
5678	21st Cent	Monitoring	2	6	0	0	0	x	x	0	0	0	4	4	x	x	0	0	0	0	8	x	x	6	2	0	0	0	x	x	H	0	0	32	17%
																																	0	0%	
																																	0	0%	
																																	0	0%	
																																	0	0%	
Total Hours Worked			8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	0	8	8	176	96%
Annual Leave (A)																																	0	0%	
Sick Leave (S)																																	0	0%	
Holiday (H)																														8			8	4%	
Total Daily Hours			8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	184	100%	

Comments: If additional explanation is necessary to help the supervisor understand the time and effort being reported.

We certify that the above information, to the best of our knowledge, is correct and represents the total activity (100%) during the period indicated.

Signature of Employee	<u>John Doe</u>	Date	<u>7/30/2019</u>	Error
Signature of Supervisor	<u>Jane Doe</u>	Date	<u>8/1/2019</u>	OK

Records must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity (2 CFR 200.430(i)(vii)).

August 12, 2019

LEA Time and Effort and Personnel Activity Report (PAR)

LEA Name: _____ For the Month of: _____
 Employee: _____ Year: _____
 Position: _____
 Supervisor: _____

Cost Objective or Program Activity	Grant - Fund Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
Special Education	IDEA Part B Schoolage - Fund 257		4.00																	
Special Education	IDEA Part B Preschool - Fund 258		2.00																	
Special Education	General Fund 100		2.00																	
Title I - A	Fund 251																			
Leave Time																				
TOTAL		0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

Semi-Annual Certification for an Individual Employee

I, (employee name, job position), hereby certify that for the period (month, day, year) through (month, day, year) I worked solely on (name of single cost objective).

Employee Signature _____ Date _____
Supervisor Signature _____ Date _____

Semi-Annual Certification for a Schoolwide Building

I, (principal name), hereby certify that for the period (month, day, year) through (month, day, year) the following employees at (school building name) worked solely on activities allowable and funding combined under our schoolwide program.

- (Employee Name)
- (Employee Name)
- (Employee Name)
- (Employee Name)
- (Employee Name)
- (Employee Name)

Principal Signature _____ Date _____

TIME AND EFFORT DOCUMENTATION

SCHOOL NAME: _____

DATE: _____

date is a 6 month period

I verify that 100% of my time and effort was spent in Title I, Part A approved activities during this period of time.

Employee ID	Employee Name	Title	Total Time	Percentage	Employee Signature	Signature Date

I, [PRINCIPAL NAME], hereby certify that for the period of DATE through DATE these employees at [SCHOOL NAME] worked 100% on approved Title I activities.

SUPERVISOR/PRINCIPAL SIGNATURE:

DATE:

Example Substitute System Time-and-Effort Certification – Employee with Fixed ScheduleEmployee: Jane DoePosition: Instructional AssistantSchool: Lincoln Elementary**Certification Period:** 8 / 15 / 2018 to 2 / 15 / 2019**Type of Schedule:** Daily Weekly Biweekly Other: _____

Program or Cost Objective	Distribution of Time
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	42%
IDEA, Part B – Federal Special Education	13%
State or Local	45%
TOTAL	100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Doe

Employee Signature

Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Mary Smith

Supervisor Signature

Date

SAMPLE EMPLOYEE CERTIFICATION AND SCHEDULE – EMPLOYEE WITH FIXED SCHEDULE

Employee: Jane Doe Position: Instructional Assistant
School: Lincoln Elementary Certification Period: 9/1/2017 to 1/31/2018

TYPE OF SCHEDULE:

Daily Weekly Biweekly Other: _____

Program or Cost Objective	Distribution of Time
Title I, Part A - Federal	28%
IDEA, Part B – Federal Special Ed	20%
State or Local	52%
Total	100%

Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:45 Small Group Title I Reading	8:00-8:45 Small Group Title I Reading	8:00-8:45 Small Group Title I Reading	8:00-8:45 Small Group Title I Reading	8:00-8:45 Small Group Title I Reading
8:45-9:30 Special ed. support	8:45-9:30 Special ed. support	8:45-9:30 Special ed. support	8:45-9:30 Special ed. support	8:45-9:00 Special ed. support
9:30-9:45 Break	9:30-9:45 Break	9:30-9:45 Break	9:30-9:45 Break	9:30-9:45 Break
9:45-10:40 Small group reading	9:45-10:40 Small group reading	9:45-10:40 Small group reading	9:45-10:40 Small group reading	9:45-10:40 Small group reading
10:40-11:10 Small group math	10:40-11:40 2nd grade Title I reading/math	10:40-11:10 Small group math	10:40-11:40 2nd grade Title I reading/math	10:40-11:10 Small group math
11:10-11:40 2nd grade Title I reading/math		11:10 – 11:40 2nd grade Title I reading/math		11:10-11:40 2nd grade Title I reading/math
11:40-12:10 Lunch Break	11:40-12:10 Lunch Break	11:40-12:10 Lunch Break	11:40-12:10 Lunch Break	11:40-12:10 Lunch Break
12:10-12:50 Special Ed student support	12:10-12:50 Special Ed student support	12:10-12:50 Special Ed student support	12:10-12:50 Special Ed student support	12:10-12:50 Special Ed student support
12:50-1:40 Small group math	12:50-1:40 Small group math	12:50-1:40 Small group math	12:50-1:40 Small group math	12:50-1:40 Small group math
1:40 – 2:20 Small group writing	1:40 – 2:20 Small group writing	1:40 – 2:20 Small group writing	1:40 – 2:20 Small group writing	1:40 – 2:20 Small group writing
2:20 – 2:35 Break	2:20 – 2:35 Break	2:20 – 2:35 Break	2:20 – 2:35 Break	2:20 – 2:35 Break
2:35 – 3:30 First grade Title I reading/math	2:35-3:10 Title I lesson planning	2:35 – 3:30 First grade Title I reading/math	2:35-3:10 Title I lesson planning	2:35 – 3:30 First grade Title I reading/math
	3:10-3:30 Bus duty		3:10-3:30 Bus duty	

Monthly PAR with Multiple Cost Objectives and Reconciliation to Payroll Records

I, (*employee name, job title*), certify that for the month of _____ I worked on the cost objectives listed below for the time specified each day. I have documentation to support these times. (*Adjust to the cost objectives needed.*)

Day of Month	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Total Daily Minutes/Hours
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				
	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Total Daily Minutes/Hours
Total Minutes Worked				
% by Cost Objective				

Employee Signature _____ Date _____
 Supervisor Signature _____ Date _____

Reconciliation

	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Total Daily Minutes/Hours
Percent Payroll by Cost Objective				
Difference—T&E % vs. Payroll %				
Payroll Adjustment	\$	\$	\$	

Monthly PAR with Multiple Cost Objectives for an Employee with a Fixed-Schedule (if not using the “Fixed Schedule” substitute system)

I certify that I have fulfilled the following duties **each month**. I worked _____ hours each day. The actual hours worked in direct support of individual cost objectives are indicated below.

Program	Number of Hours Per Day
Title I, Part A—Improving the Academic Achievement of the Disadvantaged	
Title II, Part A—Highly Qualified Teachers and Principals	
Other Federal (list program name)	
State and/or Local	
TOTAL	

I have a schedule to support the hours above.

Month/Year _____	Date	Employee Signature	Principal Signature

The following space is provided to report any daily exception to the above duties and my signature indicates certification of actual program hours worked different from above certification.

Date	Program	Changed Hours	Employee Signature