

## **TIME AND EFFORT REPORTS**

Employees that are paid with federal funds from single or multiple funding sources are required to document their time and effort by maintaining Time and Effort Reports at the time services are performed.

- I. Total compensation must be reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; *2 CFR Part 200.430(a)(1)*
- II. Personnel expenses must be based on records that accurately reflect the work performed and be supported with verifiable documentation. *2 CFR Part 200.430*
- III. Standards for Documentation of Personnel Expenses:
  - i. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - ii. Be incorporated into the official records of the non-Federal entity;
  - iii. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
  - iv. Include both federally funded and all other activities paid by the LEA on an integrated basis, but may also comprise of supplemental records as defined in the LEA's written policy.
  - v. Comply with the established accounting policies and practices of the LEA.
  - vi. Support the distribution of all salary/wages among specific activities or cost objectives regardless of work in any combination of Federal/non-Federal award or direct/indirect cost activity.
  - vii. Recognize that while budget estimates may be used for accounting purposes, they do not qualify as support for reimbursements of federal funds.
  - viii. Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards. *2 CFR Part 200.430(i)(1)*

### **Types of Time and Effort Reports**

All Local Educational Agencies (LEAs) receiving federal funds under ANY federal program are responsible for ensuring that all staff members maintain accurate time and effort reports. All documentation must be signed by the employee and supervisor evidencing first-hand knowledge of the work performed under the federal program. A description and samples of the documentation required, based on the type of position/duties and reporting periods are listed below.

**Cost objective** means a program, function, activity, award, organizational subdivision, contract, or work unit for 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 Part 200.28*

### Single Cost Objective

- Completed for employees who work solely on a single Federal award or cost objective
- Certifies that the employee worked solely on that program for the period covered by the certification
- Meets the standards for documentation outlined in *2 CFR Part 200.430(i)(1)* unless other substitute system has been approved by the cognizant Federal agency
- Will be prepared **semi-annually**
- Will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee

### Multiple Cost Objective

- Completed for employees who work on multiple activities or cost objectives such as:
  - more than one Federal award
  - a Federal award and a 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 Part 200.430(i)(1)(vii)*
- Personnel Activity Reports:
  - meet the standards for documentation outlined in *2 CFR Part 200.430(i)(1)* unless other substitute system has been approved by the cognizant Federal agency
  - must reflect an after-the-fact distribution of the actual activity of each employee
  - must account for the total activity for which each employee is compensated
  - must be prepared **at least monthly** and must coincide with one or more pay periods and
  - must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee

## Single Cost Objective Form Sample

**District Name:** *Perfect City Public Schools*      **County Code/District Code:** *99/1099*

**Fiscal Year:** *FY2021*

<b>1. Employee Name</b>	<i>Jane Doe</i>
<b>2. Job Title</b>	<i>Special Education Teacher</i>
<b>3. Program-Funding Source</b>	<i>IDEA Part B</i>
<b>4. Percentage of time spent working on the program above</b>	<i>100%</i>
<b>5. Percentage of time spent working in a distance learning environment</b>	<i>50%</i>
<b>6. Reporting Time Period</b>	<i>January 1, 2020 - June 30, 2020</i>

I hereby certify that this report is an accurate representation of the single cost objective of the work performed during the time period indicated, and charges are accurate, allowable, and properly allocated.

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*Employee Signature*

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*Date*

## Multiple Cost Objectives Form Sample

**District Name:** *Perfect City Public Schools*    **County Code/District Code:** *99/I099*

**Fiscal Year:** *FY2021*

<b>1. Employee Name</b>	<i>John Smith</i>			
<b>2. Job Title</b>	<i>Paraprofessional</i>			
<b>3. Cost Objective/Program</b>	<i>IDEA Flow- Through</i>	<i>General Fund Non-Federal Activites</i>	<i>IDEA Non- Federal Activities (aidable costs)</i>	
<b>4. Percentage of time spent working on the program above</b>	<i>50 %</i>	<i>15%</i>	<i>35%</i>	
<b>5. Percentage of time spent working in a distance learning environment</b>	<i>50%</i>			
<b>6. Reporting Time Period</b>	<i>April 1, 2020 - April 30, 2020</i>			

I hereby certify that this report is an accurate representation of the single cost objective of the work performed during the time period indicated, and charges are accurate, allowable, and properly allocated.

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*Employee Signature*

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*Date*

### **Monthly Time Distribution Instructions for LEA Staff**

Complete the applicable form to show how much time you spent each day on activities related to each program or funding source through which you receive payment. At the end of the month, total the number of hours for each program or calculate the percentage of time you have spent on each assignment. Then sign at the bottom of the sheet to certify that the total time is accurate. Finally, forward the time sheet to your supervisor for certification and processing along with any backup documentation.

#### **Top Section:**

- Line 1: Use employee name as listed in School Personnel Records. If recently married, you may include both names.
- Line 2: List specifically only the job title represented by this timesheet.
- Line 3: List the Federal Program /Cost Objective that will pay for this duty.
- Line 4: List the percentage of time spent working on the program above.
- Line 5: List the percentage of time spent working in a distance learning environment (online or with hard-copy packets).
- Line 6: List specific reporting time range (month, day and year) this timesheet covers.

#### **Note:**

List exact dates, starting and ending times and total time worked on each line.  
When duties are complete, total the time worked.

Employee must sign and date then submit to their supervisor. Supervisor must sign and date and maintain on file.