

Time and Effort Reporting

Q: What is “Time and Effort” Reporting?

A: Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation that meets the following criteria in order to be allowable charges to the award(s):

The employee’s time must be documented in writing.

- The documentation should reflect the actual time spent by the employee on activities of the federal program(s) being charged.
- The period covered by the documentation may not exceed one month unless an approved substitute system is in place. The documentation should account for all of the employee’s time for the period covered (including state/local activities).
- The documentation should be signed by the employee and the employee’s supervisor.
- This requirement applies to all federal awards and subawards, including those received directly from the Federal government, unless specifically exempted by the Office of Management and Budget (OMB).

Q: Has the reauthorization of the Elementary and Secondary Education Act (ESEA) affected time and effort requirements?

A: No—time and effort reporting is a government-wide requirement by OMB. Any legislation with the purpose of reauthorizing education programs will not affect OMB allowable cost circulars.

Q: How do I know whether or not I should prepare time and effort reports?

A: Time and effort reports should be prepared for any certificated and classified staff with salary and benefits that are charged:

- Directly to a federal award.
- Directly to multiple federal awards.
- Directly to any combination of a federal award and other federal, state or local fund sources.

Q: What determines whether an employee reports monthly or semi-annually?

A: If your salary and benefits are charged directly to a single Federal award or to a single cost objective, you may report time and effort semiannually, referred to in the federal

regulations as “Semiannual Certification.” However, district policy may require employees to report monthly.

Q: What is a “single cost objective”?

A: A single cost objective is a single work activity that may be funded by one or more fund sources. Single cost objectives include:

- A single federal grant award.
- A combination of federal Special Education and state funds.

Q: Is time and effort required for stipends, supplemental contracts, and/or extra hours?

A: Yes

- Sign-in/attendance logs may be used as time and effort documentation for extra hour pay related to a single cost objective (e.g., pay for math/science training charged to IDEA, Part B ARRA Project 622 funds).
- A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as time and effort documentation (e.g., pay for supplemental, after-school reading instruction charged to IDEA, Part B Project 621 funds).
- A stipend for performing a specific single cost objective responsibility may be used as time and effort documentation so long as the employee signs either the stipend or an after-the-fact certification of performance (e.g., pay for supervision of a particular federal program charged to that program).
- Multiple cost objective supplemental contracts/stipends must be supported by time and effort reports documenting actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I and IDEA, Part B eligible students may be charged to Title I and IDEA, Part B only if supported by a time and effort report).

Q: Can administrators charge time to federal programs?

A: Yes and No.

- Federal program directors can do so as long as they maintain monthly time and effort documentation supporting actual time charged to each federal and state program under their supervision.
- Chief Executive Officials are considered a general government cost, and generally may not charge time to federal awards. Chief Executive Officials are superintendents,

assistant superintendents, building principals, assistant building principals, and support staff for those listed above. The only exception to this rule is when any such official has specific program administration or direct student service duties and documents actual time spent in the performance of those duties by completing monthly time and effort records.

Q: Who has to approve (sign) time and effort reports?

A: Time and effort reports must be signed by the employee and a supervisor with knowledge of the employee's daily activities.

Q: Are there common errors in time and effort reporting that I can avoid?

A: Yes. Some examples are:

- Failing to recognize that a change in position, duties, or funding may result in a change in time and effort reporting. Often this is due to a lack of coordination/communication between fiscal, central program, and school building offices within the district.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation.
- Reporting time according to the ratios budgeted without regard to how the individual actually worked.
- No independent review by someone other than the employee/supervisor to ensure that necessary payroll adjustments are performed to reflect actual time worked.
- Time and effort not reviewed and signed by appropriate staff.
- Entire days schedule not accounted for (only federal program time reported).
- Failure to reconcile Semiannual Certifications semiannually.
- Failure to reconcile Personnel Activity Reports (PARs) at least quarterly.
- Lack of appropriate time and effort records for employee(s) with supplemental contracts/stipends and extra hours.
- Lack of appropriate time and effort records for employee(s) charged to federal awards received from other agencies.

Q: Where can I find the applicable guidance?

A: OMB Circular A-87, Attachment B, Section 11h, which can be found at:

<https://www.whitehouse.gov/omb/>.