



Time and Effort

Bureau of Federal Compliance

in accordance with Uniform Guidance



New Hampshire

**Department
of Education**

Content

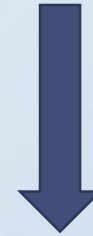
- What is time and effort?
- When is it required?
- What does it look like?
- Cost objectives
- Compliance requirements
- Document requirements
- Questions?
- Resources

Overview

- Time and effort is required when charging any payroll to federal grants (2 CFR 200.430). Keeping time and effort records helps ensure work performed is allocated properly and charged accurately.
- Time and effort documentation is required for all employees that are funded in whole (100%) or part (split) with federal funds.
- Employees funded with one grant or who work solely on one cost objective require a semiannual certification
- Employees funded with multiple sources or work on multiple cost objectives require a personnel activity report (PAR)
- Stipends and bonuses also require time and effort documentation.

Single Cost Objective

- If an employee works on one cost objective regardless of being funded in whole or in part with federal funds, this is a single cost objective.
- If an employee solely works on one objective, but is paid 50% with federal funds, and 50% with general funds, they are still working on one objective.
- If an employee has a single cost objective they will fill out a semiannual certificate.



Bob is a Title I teacher that only works on Title I activities; Bob therefore works on a single cost objective and would fill out a semiannual certificate if federally funded

Semiannual Certifications

- A semiannual certificate should be used when there is a single cost objective
- Semiannual certificates are completed every six months.
- Must be complete after the fact (after the work and time period have concluded).
- Must be signed by the employee and/or supervisor (depending on procedure) with first hand knowledge of the work performed.

Example Semiannual Certificate

EXAMPLE: SEMI ANNUAL CERTIFICATION

Title of the form needs to be on the document

Name of Organization: "Presidents School District #99-9" Name of the school district

Employee's Name: _____

Time Period ⁽¹⁾: _____ List the beginning and ending date of report period

Cost Objective	Distribution of Time
Title I Part A Teacher in "Washington Elementary"	100%
Total	100%

Include the following:

- Federal program
- Employee's position
- Attendance center where the activities/services were performed

I certify that to the best of my knowledge that this is an after-the-fact determination of my actual activities for this time period.

Employee's Signature: _____ Signed and dated after-the-fact Date: _____

Supervisor's Signature ⁽²⁾: _____ Date: _____

⁽¹⁾ Employees working on a **single cost objective** are required to prepare **semi-annual** (every six months or semester) reports.

⁽²⁾ Supervisory official having first-hand knowledge of the activity performed by employee.

Example Semiannual Certificate

Time and Effort Log Semi-Annual Certification

2 CFR 200.430 Any Employee funded by federal grants must maintain documentation showing that their time and effort is allocable to a federal program.

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee and/or supervisory official with firsthand knowledge of the work performed by the employee.

I, **Employee Name & Position Title** spent 100% of my time and effort
from **July 1, 2021** to **December 31, 2021**
on **Federal Grant Name (ex: IDEA)** activities
CFDA # **00.000**

Employee Signature

Supervisory Official Signature

Date

Date

Multiple Cost Objective

- An employee that works on many cost objectives and/or programs.
- A multiple cost objective employee is one where the employee's wages are paid by more than one federal award program, or by federal award program(s) and non-federal programs.
- PARs are required to be completed for any employee working on multiple cost objectives or Federal programs/mixture of funding.



Bob is an administrator that facilitates the accounting and payroll for five different grants. Bob's time is spent sporadically on each grant by day. Bob must fill out a PAR to keep track of the time he is spending on each grant.

Personnel Activity Report (PAR)

- PARs should be completed at least monthly. Most districts and charters have the PAR coincide with the timing of timecards/payroll
- Must be completed after the fact (after the work and time period have concluded)
- Must be signed by the employee and or supervisor (depending on procedure) with first hand knowledge of the work performed
- Must pro-rate paid time off in relation to work distribution

Example of PAR

Title of the form needs to be on the document

EXAMPLE: PERSONNEL ACTIVITY REPORT

Name of Organization: "Presidents School District #99-9"

Employee's Name: _____

Time Period ⁽¹⁾: _____

Cost Objectives	Distribution of Time
Title I Kindergarten Teacher in "Washington Elementary"	40%
Title I Kindergarten Teacher in "Adams Elementary"	50%
Administration (Title I Director Activities)	10%
Total	100%

Must account for the total activity for which an employee is compensated

Include the following:

- Federal program
- Employee's position
- Attendance center where the activities/services were performed

I certify that to the best of my knowledge that this is an after-the-fact determination of my actual activities for this time period.

Employee's Signature: _____ Date: _____

Supervisor's Signature ⁽²⁾: _____ Date: _____

⁽¹⁾ Reports must be prepared at least **monthly** for employees working on **multiple cost objectives** and must coincide with one or more pay periods.

⁽²⁾ Supervisory official having first-hand knowledge of the activity performed by employee.

Stipends/Bonus Pay

- If an employee is paid in whole or in part with federal funds, time and effort is required; this includes stipend work and bonus pay.
- Salary and benefits of any kind paid with federal dollars need to be accounted for with time and effort documentation.
- Documentation for stipend work/bonus pay has the same requirements as any other time and effort document.

Paper Vs. Electronic

- Semiannual certificates and PAR documents may be distributed and collected either physically or electronically.
- Regardless, the procedure for the time and effort process must be documented and followed.
- If following an electronic procedure for distribution and collection of time and effort documentation, ensure that electronic signatures can be verified as well as a certifying statement (again this should be documented in your procedure and verifiable).
- Time and effort must be distributed and collected regardless of remote or in-person learning.

Compliance Requirements

- Time and Effort reports shall:
 - Be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated
 - Be incorporated into the official records of the District
 - Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities

Compliance Requirements Cont'd

- Time and Effort reports shall:
 - Comply with the District's established accounting policies and practices
 - Supports the distribution of the employee's salary or wages among cost objectives
 - Accurately reflect work performed by staff
 - If work is estimated for budgeting purposes at the beginning of the year, adjustments must be made at the end of the fiscal year to reflect actual distributions of funds

Reporting Requirements

- Documentation provided to show the time spent relative to the program and grant in question shall include the following at a minimum:
 - Grant name
 - Employee name
 - Period of performance (date range)
 - Signature of the employee and/or supervisor (depending on procedure)
 - Signature dated after the period of performance
 - Certifying statement
- Documentation shall be kept in accordance with the record retention policy meeting all federal requirements (2 CFR 300.334)

POP

QUIZ!

Questions # 1

A teacher only works on providing Title I services to eligible Title I students. The teacher's salary is fully funded with Title I funds. Which type of time and effort record is required?

Semiannual Certification

Since the teacher spends 100% of their time on a single cost objective, they will fill out a semiannual certificate every six months.

Questions #2

A teacher only works on providing Title I services to eligible Title I students. The teacher's salary is partially paid with Title I funds, and partially with general/local funds. Which type of time and effort record is required?

Semiannual Certification

Since the teacher is still spending 100% of their time on a single cost objective, they will fill out a semiannual certificate every six months. Time and effort is measured by how many cost objectives an employee works on, and not how many funding sources support their salary.

Questions #3

A district employs one person who works 50% as a school psychologist paid out of IDEA. The other 50% is being spent as the Special Education Coordinator and paid with general funds. Should this employee be completely a PAR or Semiannual certification?

PAR

Since the employee is working on two separate cost objectives they would be required to complete a PAR.

Questions #4

True or False.

On a PAR, paid time off must be pro-rated in relation to work distribution.

True

If an employee spent 50% of their week on Title I activities and 50% of their week on Title IV A activities, then their paid time off for the week must be split between the two grants 50/50.

Questions #5

True or False.

Time and effort must be kept for any employee paid in whole or part with federal funds.

True

Regardless of how much time or what percentage of time is spent working on or for a grant, time and effort documentation must be kept.

Questions #6

True or False.

No time and effort documentation is required for a federally funded employee if they vacate their position prior to time and effort being collected.

False

If an employee vacates their position before time and effort documentation can be collected from them, then a supervisor with first hand knowledge of the work performed can sign their time and effort document on the employees behalf.

WHEN? HOW? WHERE? WHO? WHAT? WHERE? WHAT? When? WHEN? WHERE? HOW? WHEN? What? Where? When? WHERE? WHAT? WHEN? What? What? When? What? When? WHEN? WHERE? WHEN? What? When? Why? WHEN? When? WHERE? HOW? Why? WHEN? Why? WHERE? When? Why? HOW? WHEN? WHERE? WHEN? Why? WHEN? Why? WHERE? When? Why? HOW? WHEN? WHERE? WHEN? Why? WHEN? Why? WHERE? When? Why? HOW?

ANY QUESTIONS?

Resources

- EDGAR, 2 CFR 200
- Time and Effort: How Not to Waste Time Getting it Right [Developing a Teacher Quality Strategy for the District of Columbia \(dc.gov\)](#)
- Time and Effort Reporting [TimeEffort.pdf \(sd.gov\)](#)
- NHDOE Federal Funds Fact Sheet. Time and Effort Reporting. [time-effort.pdf \(nh.gov\)](#)

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