

Time and Effort Reporting

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Washington Office of Superintendent of
PUBLIC INSTRUCTION

What is Time and Effort?

- All salaries and wages charged to federal awards must be based on records that accurately reflect the work performed. Uniform Grant Guidance requires that documentation be supported by a system of internal control which provides reasonable assurance the charges are accurate, allowable, and properly allocated. (Code of Federal Regulations (CFR) 200.430)
- Time and effort reports should be prepared by all 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.



What is Time and Effort?

- LEA (Local Educational Agencies) responsibilities include:
 - Establishing policies and procedures for completion of appropriate time and effort reporting for all employees funded, in any part, with federal funds.
 - Providing training to employees on time and effort reporting.
 - Ensuring timely completion of time and effort reports.
 - Reviewing time and effort reports for completeness and accuracy.
 - At least quarterly, reconciling time and effort reports with budget and making any needed adjustments.
 - At least annually making all adjustments necessary to align payroll expenditures with reported time and effort.



What Type of Reporting is Needed?

1. Semi-annual certifications

- Certify the employee worked solely on activities related to a particular cost objective for a specified period of time, identify the cost objective*, and specify the reporting period covered.
- Be signed and dated by the employee or a supervisor with first-hand knowledge of the work performed.
- Be completed timely and at least semi-annually, after the work has been completed.

*A “cost objective” is a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.



What Type of Reporting is Needed?

1. Semi-annual certifications (continued)

- A semi-annual certification can be used for those employees who work solely on programs included in the schoolwide program and who are charged only to revenue sources that have been combined in a schoolwide plan.
 - These employees can be grouped together on one semi-annual certification that the supervisor dates/signs. Be sure it indicates the building name so it can be identified as a schoolwide building.
- Certain federal and state programs are considered to have the same intent and purpose and can be considered one cost objective, meaning if an employee is only charged to these two programs they can use a semi-annual certification:
 - Title I-A/LAP (Learning Assistance Program)
 - Title III-A/TBIP (Transitional Bilingual Instructional Program)
 - Federal and State Special Education



What Type of Reporting is Needed?

2. Monthly PAR's (Personnel Activity Report)

- Certify the employee worked on multiple activities related to more than one cost objective for a specified period of time, identify the cost objectives, and specify the reporting period covered (generally from beginning to end of month) which must coincide with one or more pay periods.
- Be signed and dated by the employee. (For internal control purposes, we encourage a supervisor with first-hand knowledge of the work performed also sign the PAR.)
- Be completed timely and at least monthly, after the work has been completed.
- Reflect the actual work done by the employee with all cost objectives clearly identified.
- Account for the total activity for which the employee is compensated, including both federal and nonfederal activities.



Time and Effort Substitute Systems

Substitute System

- Substitute systems may be more efficient than actual daily or monthly T&E records for employees who do not have fixed schedules. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee work.
- Semi-annual certifications are used.
- Requires prior approval by OSPI. Annual approval is only required if the district makes any substantive changes to an approved substitute system.
- Contact OSPI if you are unsure whether your district has an approved substitute system on file with us or if you are interested in using this option.



Time and Effort Substitute Systems

Fixed Schedule Substitute System

- To be eligible, employees must:
 - Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
 - Work on specific activities or cost objectives based on a predetermined schedule.
- In lieu of PARs, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the following standards:
 - Indicates the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
 - Accounts for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
 - Be certified at least semiannually and signed by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.



Time and Effort Substitute Systems

Fixed Schedule Substitute System (continued)

- Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the above standards. The effective dates of any changes must be clearly indicated in the documentation provided.
- Any significant deviations from an employee's established schedule, such as lengthy unanticipated schedule changes, must be documented by the employee using a monthly PAR that covers that period.
- Be sure to keep monthly schedules for employees to support the semi-annual certification.



Time and Effort Substitute Systems

Fixed Schedule Substitute System (continued)

- The district must submit a management certification to OSPI certifying that only eligible employees will participate in the “fixed schedule” system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.
- Contact us:
 - If you are interested in using fixed schedule substitute system. We will send you the management certification to sign and return. We will keep your certification on file and add your District to our approved list.
 - Or if you want to check whether your district is already approved to use this system.



Time and Effort FAQs

- **How should time worked by substitutes on federal grants be documented?**
 - The time and effort documentation expected depends on the length of time the individual is replacing the regular teacher. As a rule of thumb, if the regular teacher is gone for a month (pay period) or more, the substitute should sign a time and effort report for his/her activities. If the regular teacher is gone less than a month, the teacher's signature on the time and effort report is enough to cover both the substitute and regular teacher providing the activities of the position did not change for the period the substitute worked. If the activities differed, the substitute must sign the time and effort report.

Can electronic signatures be used for T&E?

- Electronic approvals are allowed as long as there is adequate security in place to ensure the validity of the signatures.



Time and Effort FAQs

Is time and effort required for stipends, supplemental contracts, and or/extra hours charged to federal awards?

- Time and effort is required for their normal duties, if charged all or in part to federal programs. The extra pay can either be included in a monthly PAR or as supporting documentation such as:
 - Sign-in/attendance logs for extra hour pay related to a single cost objective (e.g. math/science training).
 - A signed supplemental contract that stipulates a specific single cost objective duty/assignment (e.g., pay for supplemental, after-school reading instruction).
 - A stipend for performing a specific single cost objective responsibility so long as the employee signs either the stipend or an after-the-fact certification of performance.
 - Multiple cost objective supplemental contracts/stipends must be supported by monthly time and effort showing actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I and special education eligible students).



Time and Effort FAQs

- **Can payroll charges be based on budget?**
 - If payroll expenditures are initially based on budgeted or estimated time/amounts supporting one or more cost objectives, then payroll and time and effort reports must be compared at least quarterly to ensure that federal awards are charged only for work directly supporting them. If there is a difference of 10 percent or more between actual payroll charges and time and effort based charges, then the following actions should be taken:
 - Payroll records must be adjusted to match actual work activities as determined by time and effort reports.
 - Estimated/budgeted payroll amounts should be adjusted for subsequent months to reflect actual work activities to date.



Time and Effort FAQs

• Does T&E reporting change for Schoolwide vs Targeted Assistance?

- Schoolwide Buildings:
 - For staff charged solely to federal/state/local funds that have been combined in a schoolwide program, time and effort reporting requirements may be met by using a semi-annual certification for each such employee or a semi-annual certification listing all such employees. Such group certifications must be signed and dated by a supervisor (such as the building the building Principal) with first-hand knowledge of the employees' activities (e.g., the principal) at the end of the certification period.
 - For staff charged in part to a schoolwide program and in part to a cost objective outside of the schoolwide program, monthly PARs are required.
- Targeted Assistance Programs: For any building employee(s) charged all or in part to federal/state/local programs that have not been combined in a schoolwide program, time and effort must be reported using a monthly PAR.



Time and Effort FAQs

- **Can administrators charge time to federal programs?**

Yes and no.

- Federal program directors may charge time to federal programs as long as they maintain monthly time and effort documentation reflecting actual time worked on 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 (pursuant to the supplement, not supplant provision). 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 PARs.
- Chief Executive Officials include superintendents, assistant superintendents, building principals, assistant building principals and support staff for these positions.



Time and Effort for ESSER Grant Funds

- If employees are charged 100% to ESSER II or III grants, we would expect the activities they work on are allowable and T&E is not required*.
 - If employees are charged in part to ESSER II or III and other federal programs, T&E is required.
 - If employees are charged in part to ESSER II or III and state or local funds, T&E is not required*.
 - This exemption does not apply to ESSER I.

*Note: Although T&E is not required in this scenario, the auditors may ask for documentation to support the costs charged to the program are for allowable ESSER activities. This documentation can be employee contracts, monthly schedules, etc.

- **ESSER FAQ issued on 5/26/21:**
 - https://oese.ed.gov/files/2021/05/ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf



Questions? Contact Us!

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- **OSPI T&E Bulletin B048-17** (T&E templates are included in the attachments):

[Tools and Forms | OSPI \(www.k12.wa.us\)](https://www.k12.wa.us), then click on Time and Effort Tab.

- **Consolidating Funds in a Title I, Part A Schoolwide Program:**

[Consolidating Funds in a Title I.docx \(live.com\)](https://live.com)

