

# OSPI Time and Effort Reporting

## Federal Funding Requirements for iGrants

All schools and districts who use federal funds to pay for all or part of staff salaries and stipends are required to report time and effort for those hours worked. Time and effort reporting is a federal requirement outlined in CFR 200.430. For details, please see the [Addendum to Bulletin No. 048-17 Federal Fiscal Policy](#) located on the OSPI website.

### To whom does this apply?

This is required for all recipients of federally funded iGrants, including those issued by the Office of System and School Improvement (OSSI) through the following form packages who use their funds for this purpose. This is a requirement for schools identified as Title I and schools that are not identified as Title I. Federally funded form packages:

| School Type or District:                            | Form Package Number: |
|---|----------------------|
| Comprehensive – Graduation Rate – Competitive Grant | 145                  |
| Comprehensive Schools                               | 871                  |
| Comprehensive – Graduation Rate                     | 873                  |
| Targeted 3+   | 875                  |
| Targeted EL Progress                                | 877                  |
| Institutional Schools                               | 910                  |

This is not a requirement for schools or districts receiving state funded OSSI iGrants (FPs 874, 876, 878, 879, and 710).

### What do I need to do?

Reporting requirements depends on the % of employee hours paid for with federal funds.

- For employees with 100% of their salaries or stipends being paid for with funds from one federal program or who work in a schoolwide building and are charged to programs funded by a schoolwide plan, a semi-annual certification can be used.
- For employees whose salaries or stipends are charged to multiple federal programs or paid with a combination of federal, state and/or local funds, monthly reporting is required after the work is completed (typically by the end of the following month in which the work was performed). Reporting should include hours for all of their activities, not just those devoted to federally funded programs.

Substitute T & E Reporting Systems are available for employees who do not have fixed schedules (see page 5 of the BO48-17 Addendum).

Stipends can be included in documentation separate from the monthly or semi-annual certification (see page 4 of the BO48-17 Addendum).



## **To whom do I submit this reporting?**

There is typically one person at the district who collects T & E, commonly someone in the payroll/business office or the grant administrator. Auditors and other reviewers may look at this documentation during the audit or CPR review.

## **Who do I contact with questions?**

[Akiva Erezim](#), OSSI Continuous Improvement Grant Manager