

This guidance is intended to help schools and districts that receive Perkins funding from the state determine how to document approved staff time to be charged against the entity's Perkins allocation. This guidance document follows [2 CFR Part 225, 2 CFR Part 200.430(i)]

The term subrecipient used in this guidance refers to the entity that receives the federal funding through the state (i.e., school, district, or consortium).

### **What is time and effort reporting?**

The salaries and wages of any employee charged to a federal grant must be supported by time and effort documentation that accurately reflects the work that employee performed. This applies regardless of the source of the federal funds – under which federal program the funds derive or whether the funds are allocated on a formula or discretionary basis. The subrecipient must have supporting documentation that the amount claimed for reimbursement against the grant reflects the amount of time the employee spent working on the grant's objectives.

Please note that the requirement to keep time and effort documentation does not apply to contractors who are not school district employees. In a situation in which the subrecipient contracts with an individual, the contract is the time and effort documentation and should outline the time and work that will be performed.

Time and effort records for employees should be housed by the subrecipient and not submitted to the state. Records may be kept either in paper form or electronically. Time and effort records become subject to review during audits, monitoring, or other situations that require the subrecipient to provide evidence that time funded by the federal grant was spent working towards the grant's objectives.

Time and effort records should be accompanied by supporting documentation to evidence the time recorded on the time and effort record. The level of detail needed for the supporting documentation depends on how many different duties or projects the employee has – in this context, those projects or duties are referred to as “cost objectives.” An employee could have a single cost objective or multiple cost objectives.

### Cost Objectives

Cost objectives are a means of determining out of which bucket costs have accrued. In the context of an employee paid (in part or fully) by a federal grant, it is a means of determining from which source an employee should be paid. That determination is made based on the objectives of the funds. Per federal regulation, "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 [2 CFR 225]."

Single Cost Objective – An individual who has a single cost objective has a position that is dedicated to one purpose.

Example: IDEA Part B Special Education teacher works with students with disabilities. In this instance, 100 percent of the teacher's time is eligible for IDEA and charged to the IDEA grant. For this purpose, the federal government requires semi-annual certification that 100 percent of the employee's work is towards that one project or objective.

Multiple Cost Objectives – An individual whose time is spent on more than one cost objective.

Example: Perkins Director charges time for the administration of the Perkins grant and teaches high school courses. In this case, only part of the teacher's time can be charged to the Perkins grant, because only part of the teacher's time is spent working towards the objectives of the school's Perkins grant. The part of the teacher's day spent teaching high school courses would be paid out of the school's salary budget. In this instance, the teacher must keep a Personnel Activity Report (PAR) to document the portion of time working on Perkins-related work versus other duties.

### Federal Time and Effort Reporting Requirements

The Uniform Grant Guidance in §200.430(i) requires that all salaries charged to a federal grant must be based on records that accurately reflect the work performed and that these records be incorporated into the subrecipient's official records. To meet this requirement, the subrecipient must have an established agency-wide process for reviewing PARs and the semi-annual certifications to determine that the charges are accurate, allowable, and properly allocated.

A significant factor in determining whether an employee works on a Single Cost Objective or Multiple Cost Objectives is the number of duties or projects the employee performs, not the number of fund sources.

### Single Cost Objective Positions

- Position description that verifies activities are related to single cost objective
- Complete a semi-annual certification at least every 6 months
- Certification is signed after-the-fact by employee and supervisor with first-hand knowledge of work performed by employee

### Multiple Cost Objective Positions

- Complete Personnel Activity Report (PAR) at least monthly
- In the PAR, account for the total activity for which the employee is compensated (i.e., all 40 hours in a week, even if only 10 hours were spent working on the grant project objectives);
- Signed after-the-fact by employee and the supervisor with first-hand knowledge of work performed by employee
- Reflects actual work performed (not the work budgeted)
- Maintain supporting documentation to demonstrate the amount of time charged to the grant is at least the amount of actual time the position worked on the grant's objectives. Supporting documentation can be a schedule of actual work or any time tracking system.

Supporting documentation for positions that have multiple cost objectives must be sufficient enough that an auditor can be reasonably assured that the costs were accurate and properly allocated. Budgeted amounts never qualify as supporting documentation.

Title of the form needs to be on the document

**EXAMPLE: SEMI ANNUAL CERTIFICATION**

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

Name of the school district

Employee's Name: \_\_\_\_\_

Time Period <sup>(1)</sup>: \_\_\_\_\_

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 <sup>(2)</sup>: \_\_\_\_\_ Date: \_\_\_\_\_

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

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

Title of the form needs to be on the document

**EXAMPLE: PERSONNEL ACTIVITY REPORT**

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 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: \_\_\_\_\_ Signed and dated after-the-fact \_\_\_\_\_ 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.

Title of the form needs to be on the document

## EXAMPLE: PERSONNEL ACTIVITY REPORT

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

Name of the school district

Employee's Name: \_\_\_\_\_

Time Period <sup>(1)</sup>: \_\_\_\_\_

List the beginning and ending date of report period

Month:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Total	
21 <sup>st</sup> Century After School Program Teacher "Washington Elementary"																	
Total																	
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
21 <sup>st</sup> Century After School Program Teacher "Washington Elementary"																	
Total																	
Notes:																	
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: \_\_\_\_\_ Signed and dated after-the-fact \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature <sup>(2)</sup>: \_\_\_\_\_ 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.