

Utah State Board of Education Time and Effort Guidance

Time and Effort Policy

Local Education Agencies (LEAs) must have an established written time and effort policy that applies to both federal and non-federal activities. Policies should be updated regularly. (2 CFR § 200.430(a)(1) and Special Education Rules Section X.T.1)

Time and Effort Standards

All employees who are paid in full or in part with federal funds, or as required by state funds, must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 CFR § 200.430(i)(1)) In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. (§ 200.430(i)(4))

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with § 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the agency on an integrated basis;
- Comply with the established accounting policies and practices of the agency; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.
- Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.
(§200.430(i)(1)(viii))

Time and Effort Procedures

To meet the above requirements, all employees must complete time and effort forms as required below. Each form must list the cost objective for which work was performed.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 CFR § 200.28)

Although the previous semi-annual certification and the personnel activity report (PAR) are no longer required forms of certification, LEAs may continue to use them as they see fit, but forms must be updated to include reference to the current guidance. Otherwise, LEAs may create their own time and effort certification forms, ensuring they meet all standards listed above.

Semi-Annual and Personal Activity Reports

Should an LEA choose to continue using the semi-annual certification or PAR, here are some suggested guidelines for those reports to be compliant with current guidance:

All employees whose work is funded fully (100%) by a single cost objective or grant award may complete a semi-annual certification. The semi-annual certification must be:

- Completed at least every six (6) months (twice per year);
- Be signed by the employee or the supervisor with direct knowledge of the work being performed;
- Reflect an after-the-fact distribution of the actual activity; and
- Account for the total activity for which each employee is compensated.

A personnel activity report (PAR) may be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document that employee's time charged to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries/wages that meet the following standards:

- Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
- Account for the total work activity for which each employee is compensated;
- Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
- Be signed by the employee.

All employees who are paid in full or in part with federal funds, or as required by state funds, must keep specific documents to support the amount of time they spent on grant activities as reflected on each time and effort certification form. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" for a federal program. These time and effort records should be maintained in order to charge the costs of personnel compensation to federal grants or applicable state grants.

See Appendix for Sample Time and Effort Certification forms.

Reconciliation Procedures

It is critical that payroll charges match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes, provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

When using budget estimates for interim accounting purposes, EDGAR (Education Department General Administrative Regulations) requires recipients to identify and enter into the records in a timely manner any significant changes in the corresponding work activity. Additionally, the federal program office must have a system of internal controls to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Appendix
Sample Time and Effort Example Documentation

Employee Name:

Title:

School:

Program:

Fiscal Year:

Reporting Period:

This is to certify that I have worked under the following cost objectives:

___ % of my salary comes from Perkins V

- To teach the Beginning Welding course

___ % of my salary comes from Perkins V

- [description of effort]

___ % of my salary comes from Perkins V

- [description of effort]

___ % of my salary comes from Perkins V

- [description of effort]

Employee Signature

Date

Supervisor Signature

Date

Sample Time and Effort Documentation: Semi-annual

Employee _____ Position _____
 Reporting Period _____

Cost Objective (Program Activity)	Grant Program	Fund & Function Code	Distribution of Time (Percentage or Hours)
Perkins V – Instruction	Perkins V	2610-1220	60%
Program X	Grant X	Fund X – Function X	40%

OR

Cost Objective (Program Activity)	Grant Program	Fund & Function Code	Distribution of Time (Percentage or Hours)
Perkins V – Instruction	Perkins V	2610-1220	100%

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Employee’s Signature _____ Date _____

Reviewed by Supervisor _____ Date _____

**Employee and
Position:**

Reporting Period:

Cost Objective (Program Activity)	Program	Fund & Program Function Code	Distribution of Time (Percentage or Hours)
Perkins V – Instruction	Perkins V	2610-1220	60%
Program X	Program X	Fund X – Function X	40%
Total			100%

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Employee’s Signature _____ Date _____

Personnel Activity Report

Time Period Covered From 2/1/2024 To 2/28/2024

Employee Name _____

Employee Title _____

Employee Status: Full-Time / Part Time

Salary/Wages Used for Matching or Cost Sharing on Federal Awards

Supervisor Name _____

Cost Objective	Program Title	Function Performed																																Mo. Total	% Mo. Total
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
Objective #1	Perkins V	Admin	6	2	8	8	8	x	x	8	8	8	4	4	x	x	8	8	8	8		x	x	2	6	8	8	8	x	x	H	8	8	144	78%
Objective #2	Program #2	Function #2	2	6	0	0	0	x	x	0	0	0	4	4	x	x	0	0	0	0	8	x	x	6	2	0	0	0	x	x	H	0	0	32	17%
																																	0	0%	
																																	0	0%	
																																	0	0%	
	Total Hours Worked		8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	176	95%		
	Annual Leave (A)																															0	0%		
	Sick Leave (S)																															0	0%		
	Holiday (H)																												8			8	5%		
	Total Daily Hours		8	8	8	8	8	0	0	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	8	8	8	0	0	8	8	184	100%		

Comments: If additional explanation is necessary to help the supervisor understand the time and effort being reported.

We certify that the above information, to the best of our knowledge, is correct and represents the total activity (100%) during the period indicated.

Signature of Employee _____ Date _____

Signature of Supervisor _____ Date _____

Records must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity (2 CFR 200.430(i)(vi) i j J.

LEA Time and Effort and Personnel Activity Report (PAR)

LEA Name _____ For the Month of _____
 Employee _____ Year _____
 Position _____
 Supervisor _____

Cost Objective or Program Activity	Grant - Fund Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Perkins V	Perkins V - Fund 257		4.00														
Cost Obj. #2	Grant - Fund Code #2		2.00														
Cost Obj. #3	Grant - Fund Code #3		2.00														
Leave Time																	
TOTAL			8.00														

Example Substitute System Time and Effort Certification – Employee with Fixed Schedule

Employee: Jane Doe
Position: Instructional Assistant
School: Lincoln High School

Certification Period: 8/15/2022 to 2/15/20

Type of Schedule:

Daily
 Weekly
 Bi-weekly
 Other _____

Program or Cost Objective	Distribution of Time
Perkins V – Welding Instruction	42%
Cost Objective #2	13%
Cost Objective #3	45%
Total	100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Doe

2/18/19

Employee Signature

Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Sully Supervisor

2/18/19

Employee Signature

Date

SAMPLE EMPLOYEE CERTIFIICATION AND SCHEDULE - EMPLOYEEWTH FIXED SCHEDULE

Employee: Jane Doe Position: Instructional Assistant
 School: Lincoln High Certification Period: 9/1/2017 to 1/31/2018

TYPE OF SCHEDULE:

Daily Weekly Bi-weekly Other

Program or Cost Objective	Distribution of Time
Perkins V	78%
Objective #2,	12%
Total	100%

8:00 – 8:45 <i>Activity</i>	8:00 – 8:45 <i>Activity</i>	8:00 – 8:45 <i>Activity</i>	8:00 – 8:45 <i>Activity</i>	8:00 – 8:45 <i>Activity</i>
8:45 – 9:30 <i>Activity</i>	8:45 – 9:30 <i>Activity</i>	8:45 – 9:30 <i>Activity</i>	8:45 – 9:30 <i>Activity</i>	8:45 – 9:30 <i>Activity</i>
9:30 – 9:45 <i>Activity</i>	9:30 – 9:45 <i>Activity</i>	9:30 – 9:45 <i>Activity</i>	9:30 – 9:45 <i>Activity</i>	9:30 – 9:45 <i>Activity</i>
9:45 – 10:40 <i>Activity</i>	9:45 – 10:40 <i>Activity</i>	9:45 – 10:40 <i>Activity</i>	9:45 – 10:40 <i>Activity</i>	9:45 – 10:40 <i>Activity</i>
10:40 – 11:10 <i>Activity</i>	10:40 – 11:10 <i>Activity</i>	10:40 – 11:10 <i>Activity</i>	10:40 – 11:10 <i>Activity</i>	10:40 – 11:10 <i>Activity</i>
11:10 – 11:40 <i>Activity</i>	11:10 – 11:40 <i>Activity</i>	11:10 – 11:40 <i>Activity</i>	11:10 – 11:40 <i>Activity</i>	11:10 – 11:40 <i>Activity</i>
11:40 – 12:10 <i>Activity</i>	11:40 – 12:10 <i>Activity</i>	11:40 – 12:10 <i>Activity</i>	11:40 – 12:10 <i>Activity</i>	11:40 – 12:10 <i>Activity</i>
12:10 – 12:50 <i>Activity</i>	12:10 – 12:50 <i>Activity</i>	12:10 – 12:50 <i>Activity</i>	12:10 – 12:50 <i>Activity</i>	12:10 – 12:50 <i>Activity</i>
12:50 – 1:40 <i>Activity</i>	12:50 – 1:40 <i>Activity</i>	12:50 – 1:40 <i>Activity</i>	12:50 – 1:40 <i>Activity</i>	12:50 – 1:40 <i>Activity</i>
1:40 – 2:20 <i>Activity</i>	1:40 – 2:20 <i>Activity</i>	1:40 – 2:20 <i>Activity</i>	1:40 – 2:20 <i>Activity</i>	1:40 – 2:20 <i>Activity</i>
2:20 – 2:35 <i>Activity</i>	2:20 – 2:35 <i>Activity</i>	2:20 – 2:35 <i>Activity</i>	2:20 – 2:35 <i>Activity</i>	2:20 – 2:35 <i>Activity</i>
2:35 – 3:30 <i>Activity</i>	2:35 – 3:30 <i>Activity</i>	2:35 – 3:30 <i>Activity</i>	2:35 – 3:30 <i>Activity</i>	2:35 – 3:30 <i>Activity</i>

Monthly PAR with Multiple Cost Objectives and Reconciliation to Payroll Records

I, (employee name, job title), certify that for the month of _____ I worked on the cost objectives listed below for the time specified each day. I have documentation to support these times (Adjust to the cost objectives needed)

Day of Month	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Total Daily Minutes/Hours
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
Total Min/ Hrs Worked				
% by Cost Objective				

Employee Signature _____ Date _____

Supervisor Signature _____ Date _____

Reconciliation

	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Minutes/Hours Cost Objective _____	Total Daily Minutes/Hours
% Payroll by cost objective				
Difference - T&E % vs. Payroll %				
Payroll Adjustment				

Monthly PAR with Multiple Cost Objectives for an Employee with a Fixed-Schedule

I certify that I have fulfilled the following duties **each month**. I worked _____ hours each day. The actual hours worked in direct support of individual cost objectives are indicated below.

Program	Number of Hours per Day
TOTAL	

I have a schedule to support the hours above.

Month/Year _____	Date	Employee Signature	Principal Signature

The following space is provided to report any daily exception to the above duties and my signature indicates certification of actual program hours worked different from above certification.

Date	Program	Changed Hours	Employee Signature