

SECTION 3.15 – TIME AND EFFORT REPORTING

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Overview

The Federal Office of Management and Budget (OMB Uniform Grant Guidance) requires that all employees charged to federal funds or grants must document the time they spend working on the grant's objectives to demonstrate that the amounts charged to federal programs are true and accurate. These documents are referred to as Time and Effort forms.

The budget office will work with categorical and program offices to identify staff paid with federal funds, determine what form each employee (or program) needs to complete, and create an electronic version of the form. The budget office will also provide a tracking sheet to the categorical or program office with a listing of employees, they type of form they should complete and other pertinent information.

Categorical and program office staff will distribute these forms to the employee (schoolwide forms are sent to the school principal) either as an email attachment or paper copy. Employees will return the completed and signed original form to the program office for review; the program office will be responsible to ensure all forms are completed correctly and returned promptly. Once they have reviewed the signed form they will send a photocopy of each form to the budget office.

Guidelines

Determining the correct form an employee will need to complete is based on the number of "cost objectives" in which the employee is funded. 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.

A "single cost objective" can be a single function, grant or activity. As the examples below illustrate, it is possible to work on a single cost objective even if an employee works on more than one federal award or on a federal award and a non-federal award. The key to determining whether an employee is working on a single cost objective is whether the employee's salary can be supported in full from each of the federal awards on which the employee is working, or from the federal award alone if the employee's salary is also paid with non-federal funds (if the grant funding is not sufficient to cover 100% of the employee's salary). **These employees would complete the district's Semi-Annual form.**

A schoolwide program is also considered to be a "single cost objective". Building employees who work solely on activities and funding sources specifically listed in the building's schoolwide plan, will be listed on the **Schoolwide Semi-Annual form** which requires only the building principal's signature.

A "multiple cost objective" occurs when an employee works on more than one function, grant or activity. In general, an employee is considered to work on multiple cost objectives if he or she works on:

- More than one federal award
- A federal award and a non-federal award
- A federal award with required set asides and the employee's duties fall under two or more of the set asides

These employees will complete either a Multiple Cost Objective, Fixed Schedule form or a Multiple Cost Objective, Varying Schedule form

- **Multiple Cost Objectives, Fixed Schedule (completed semi-annually):**
This form should be completed by employees who have a fixed daily schedule. These employees must also have separate documentation of an established work schedule that:
 - Indicate the funding source for each segment of their schedule
 - Account for the total hours for which they are compensated
 - This document should be completed semi-annually, signed by the employee and their direct supervisor
- **Multiple Cost Objectives, Varying Schedule (completed monthly):**
This form should be completed by employees whose duties and time spent on duties are not on a fixed schedule.

Staff who have been provided an extended day contract or stipend funded by federal funds, are considered as a separate position and Time and Effort reporting are required. **These employees would complete the Supplemental Semi-Annual form.**

The covered periods for semi-annual forms for staff who only work the school year are:

- The first contracted work day of the year through January 31st
- February 1st through June 30th, unless the last contracted work day extends into July, then use that date.

The covered periods for semi-annual forms for staff who work a full calendar year are:

- September 1st through February 28th or 29th
- March 1st through August 31st

All Time and Effort forms must be signed by the employee (with the exception of the Schoolwide form), and the employee's supervisor with first-hand knowledge of the work performed. Both parties must also provide a date the form was signed which must be after the work has been completed.