

## SECTION 3.15 – TIME AND EFFORT REPORTING

Contact: Finance @ Extension 4188

### **Overview**

It is a requirement of the Federal Office of Management and Budget (OMB Uniform Guidance) that salaries charged to a federal program must be supported by time distribution records documenting time on federal cost objectives. These reports are referred to as Time and Effort reports and ***must be completed by all employees whose salaries and/or supplemental contracts are paid in full or in part by a federal program.*** These programs include but are not limited to:

- ✓ Entitlements such as Title I, II, III, IV, V, VI and X
- ✓ Federal Special Education, program 24
- ✓ Federal Vocational Education, program 38

The budget office will assist you with determining who should complete these forms and which type of form is needed.

### **Guidelines**

Our district has created several Time and Effort forms, to accommodate various coding splits and job functions. Below are guidelines to help determine which form(s) qualifying employees should complete. **Please note, all forms must be completed in ink immediately after the period has ended, and a copy sent to the budget office as noted.**

The budget office will provide you with paper or electronic forms as needed.

- **Semi-Annual Certification:**

This form is used for those employees who work on a single federal award or cost objective. Examples are as follows:

- Single federal program (i.e.: Title I Part A, Title II, Title IV, etc)
- Title I, Part A and LAP only (51 and 55)
- Federal Special Ed only or combined with State Special Ed (21 and 24)

For employees who work less than a full year the dates used are:

- First contracted work day of the year through the last day of January
- First day of February through the last contract day of the year

- **School-wide Semi-Annual Reporting (complete and submit immediately at the end of each semester)**

This form is used for those school building employees who work solely on activities and allowable funding sources specifically listed in the building's school-wide plan. In lieu of collecting individual staff certifications, the building principal may sign a group semi-annual certification that lists all staff who worked solely on the school-wide program for the specified period.

The programs included in school-wide plans are, Title I Part A, LAP, Basic Ed and Title III.

The budget office will prepare a form specific to each school-wide school, attach an employee list, and send to the Title I office a few weeks prior to the end of the period.

- **Multiple Cost Objectives – Fixed Schedule:**

This form should be completed by employees who work on:

- More than one federal program
- A federal and non-federal program
- A federal program with two or more mandatory set asides

These employees, however, have a fixed daily schedule.

It is acceptable to complete a 'master' for each employee, completing their name, program and scheduled hours per day. A copy of this master should be completed each semester, similar to the semi-annual certification.

- **Multiple Cost Objectives – Varying Schedule:**

This form should be completed by employees who work on:

- more than one federal program
- A federal and non-federal program
- A federal program with two or more mandatory set asides

These employees' schedules or hours per day worked on the programs in which they are paid vary from day to day.

Whenever possible these employees should use the Excel version and complete electronically. Excel will total and calculate percentages as needed for reconciliation. If the form is completed manually, the categorical office should total the hours in the appropriate column.

The budget office will send to the categorical office each year a workbook with a separate sheet for each month. The days will be hard coded for ease of use. The categorical office may choose to add each employee name, location, program and target hours before sending to the appropriate employees. **The employee needs to complete each month (after the fact), sign, date and send the original to the categorical office for approval immediately after the period has ended.**

**The employee needs to complete and send the original to the categorical office for signature immediately after the period has ended.**