



Title II Time and Effort Requirements

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Nancye Gaj, M.Ed.

Director of Compliance and Partnership Development

Arbony Cooper, MS

Coordinator of Integrated Technology and IELCE

Judy Howell

College and Career Readiness Grants Technician

What is Time and Effort Reporting?

Time and effort reports show how salary and wages are charged to federal grant awards. Therefore, all providers that receive a federal grant award must keep documentation on-site that:

- Documents the employee's time in writing
- Reflects the actual time spent by the employee on activities of the federal program(s) being charged.
- Covers not more than one month
- Accounts for all the employee's time for the period covered.
- Be signed by the employee and supervisory official having firsthand knowledge of the work performed by the employee.
- Information kept and maintained on-site is used to prepare time and effort reports, which are to be submitted to the System Office.

EDGAR - 200.430(i)(1)

What Type of Employee Should Report Time and Effort?

Time and Effort reports should be prepared for any employee (full or part time) with salary and wages that are charged:

- Directly to a federal award,
- Directly to multiple federal awards or,
- Directly to any combination of a federal award and other federal, state or local fund sources used as matching funds.

Contractors are not included in Time and Effort

EDGAR – 200.430(i)(1) and (i)(4)

When are Time and Effort Reports Submitted to the System Office?

It depends on cost objectives and the employee's schedule. The criteria are as follows:

- A. Semi-Annual Certification – An employee for whom salary and wages are charged directly to a *single* Federal award (grant) OR to a *single* cost objective (e.g., work on a single program or on a single type of activity such as teaching) may report and document time and effort through a semi-annual certification that is completed every six months.
- First Report Due by January 15, 2018
 - Second Report Due by July 15, 2018

A single cost objective is a single federal grant award or a combination of federal and state match funds.

When are Time and Effort Reports Submitted to the System Office?

- B. Substitute or Alternate System - Employees, who are paid from multiple federal awards or multiple cost objectives **and** have a *fixed* schedule, may report time and effort in one of two ways:
- *Monthly* Personnel Activity Report (PAR), or
 - Via a substitute (or alternate) system whereby two documents are used to certify time and effort on a *semi-annual* basis.
 - The first document must certify the funding sources being charged, and
 - The second document must show the established fixed schedule.

For example, an employee's daily schedule of classes and/or duties can be used to document fixed time and effort reporting.

EDGAR – 200.430(i)

Examples of Single Cost Objectives

Single Cost Objective – Activities

- *Example 1* – If an instructor is paid 50% out of 231 funds and 50% out of 243 funds to teach at a employer location, teaching Basic Skills is a “single cost objective.” The “single cost objective” for this example is teaching.
- *Example 2* – If a curriculum specialist who develops new Basic Skills job-focused, contextualized curriculum lessons is funded 40% out of 243 funds and 60% out of 231 funds, that employee’s salary and wages can be charged to a “single cost objective.” The “cost objective” for this example is curriculum development.

Examples of Single Cost Objectives

Single Cost Objective - Grants

- *Example 1* – A Basic Skills employee teaches Adult Secondary Education (ASE) classes, coordinates English Language Acquisition (ELA) classes, and develops curriculum for Adult Basic Education (ABE) classes. This employee's salary is paid completely from a single grant (either 231 or 243). This “single cost objective” is, therefore, a grant.
- *Example 2* – A person coordinates and teaches in a prison setting – that person can be paid solely out of 231. In this case, the “single cost objective” is the one grant from which this employee is being paid.

The Bottom Line...

These are the key points that will help supervisors determine if an employee should complete the semi-annual time and effort certification form.

Single Cost Objective:

- One activity and a fixed schedule or,
- One grant and a fixed schedule



Time and Effort Reporting

Semi-Annual Certification for Basic Skills Full and Part-time Employees

Provider Name

(Please Print or Type)

For use only with positions funded to work on a single cost objective. Please note, a single cost objective can be a single function, a single grant or a single activity. Positions may be funded by more than one Title II grant.

My supervisor and I certify that I have spent 100% of my time for the period of 7/1/2017 Thru 12/31/2017 performing duties associated with Adult Education and Literacy Activities Title II Section 231, 243 and/or 225.

Employee Name

(Please Print or Type)

Employee Signature

Date

Supervisor's Signature

Date

Reporting is due by the 5th working day of the month after activities have been completed for both Period 1 and Period 2.

- Period 1-July 1, 2017-December 31, 2017 (Report due by: January 5, 2018)
- Period 2- January 1, 2018-June 30, 2018 (Report due by: July 7, 2018)

Personnel Activity Report (PAR) - Monthly

An employee who is paid from multiple federal awards or multiple cost objectives and who has a *varied* schedule must report time and effort monthly via a Personnel Activity Report (PAR).

The PAR must:

- Reflect an after-the-fact distribution of the actual activity of the employee.
- Account for the total activity for which each employee is compensated from federal and non-federal funding sources.
- Be prepared at least monthly and coincide with one or more pay periods.
- Be signed by the employee and immediate supervisor.

These reports are due by the 15th day in the month after the activities are performed.

EDGAR – 200.430(i)

Examples of Personnel Who Should Report Monthly

Multiple Cost Objectives(includes other funding)-Activity

- Example 1 - A Basic Skills director is paid 100% out of local institutional funds and, as a result, cannot use the single cost objective **federal** time and effort sheet. This director will need to fill out a monthly time and effort sheet even though 100% of the time is funded by one source. The source of funds would be reported as “other.”

Multiple Cost Objectives-Funding Sources

- Example 2 - A Basic Skills instructor works 80% of the time teaching ASE level classes and 20% of the time teaching developmental studies English. This employee needs to fill out the monthly form to indicate the hours and percent of time both assigned and actually spent on each funding source.

The Bottom Line...

These are the key points that will help supervisors determine if an employee should complete the monthly time and effort form.

Multiple Cost Objectives:

- Paid out of “other” funds,
- Paid out of federal and non-federal funds,
- Paid out of multiple grant awards and works on a variety of activities,
- Paid to perform more than one activity or,
- Paid to work a varied schedule.

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E3 July

Time and Effort Monthly Reporting																
Provider Name:																
ABC Community College			Month:	July												
			231			243			225			Other			All Grant	Employee Signature
Employees			Anticipated Hours	Actual Hours	% Total Hours	Anticipated Hours	Actual Hours	% Total Hours	Anticipated Hours	Actual Hours	% Total Hours	Anticipated Hours	Actual Hours	% Total Hours	% Actual Monthly Total	
	Last Name	First Name														
1	1		40.00	20.00	50%	40.00	40.00	100%	10.00	5.00	50%	25.00	25.00	100%	78%	
2	2				0%			0%			0%			0%	0%	
3	3				0%			0%			0%			0%	0%	
4	4				0%			0%			0%			0%	0%	
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26	26				0%			0%			0%			0%	0%	

Provider Documentation in Support of Reporting Time and Effort

To support what is submitted to the System Office, these documents must be kept by the local provider and meet the following criteria:

- Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable and allocable;
- Be incorporated into official records;
- Reasonably reflect total activity for which employee is compensated;
- Encompass all activities (federal and non-federal);
- Comply with established accounting policies and practices; and
- Support distribution among specific activities or cost objectives.

EDGAR - 200.430(i)(1)

Documentation Submission

Time and effort documentation will be submitted on the 15th day of each month. All time and effort forms are to be submitted via the Moodle portal.

The time and effort submission platform can be found at <http://project.ncperkins.org/>. Please ensure that you enter both your username and password.

For questions about submitting forms, please contact Judy Howell at howellj@nccommunitycolleges.edu

References

Brustein, M., & Manasevit, L. (2015). The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. In *The administrator's handbook on EDGAR* (3rd ed., pp. 141-142). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.

Brustein, M., & Manasevit, L. (2015). Actions to ease the Burden of Time-and-Effort Reporting. In *The Administrator's Handbook on EDGAR* (3rd ed., p. 237). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.

QUESTIONS?
