

Time and Effort Policy & Procedure

Federal regulation requires that any salaries and benefits charged to a federal award(s) ie: IDEA preschool, IDEA school age, Title 1, IDEA CEIS, must be based on documentation that meets the following criteria in order to be allowable:

- The employee's time must be documented in writing.
- The documentation must reflect the actual time spent by the employee on activities of the federal program(s) being charged.
- The period covered by the documentation may not exceed one month unless a semi-annual certification is used to report time and effort for a single cost objective.
- The documentation must account for all the employee's time for the period covered.
- The documentation must be signed by the employee.

All employees who complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR). The type of form depends on the number of cost objectives than an employee works on.

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

- 1) Completed at least every six (6) months
- 2) Be signed by the employee or the supervisor with direct knowledge of the work being performed.
- 3) Reflect an after-the-fact distribution of the actual activity
- 4) Certify that 100% of time and effort from (date) to (date) was spent on activity for which each employee is compensated

A PAR must 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 the employee's time 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:

- 1) Reflect an after-the-fact distribution of the actual activity
- 2) Account for the total work activity for which each employee is compensated
- 3) Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods
- 4) Be signed by the employee

Time and effort reports are required to document that federal funds were charged only for time actually worked on allowable cost activities and ensure that federal program paid only their proportionate share of personnel costs.