

## Time and Effort Reporting Frequently Asked Questions

These frequently asked questions (FAQs) are intended to be used to provide guidance to assist non-federal entities to understand the requirements set forth in the Uniform Grant Guidance (UGG) and the Code of Federal Regulations (CFR).

### Acronyms

CFR	Code of Federal Regulations
ED	U.S. Department of Education
VDOE	Virginia Department of Education

### Topics

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### Schoolwide Reporting

See - State and Federal Grant Management Requirements and Guidance for advice on Schoolwide reporting. Link provided below.

[Title I, Part A: Improving Basic Programs Operated by Local Educational Agencies](#)

### Stipends, Supplemental Contracts, Extra Time, and Substitutes

**A-1 Q: Is time and effort required for stipends, supplemental contracts, and or/extra hours charged to federal awards?**

**A:** Yes.

- Sign-in/attendance logs may be used as time and effort documentation for extra hour pay related to a single cost objective as long as long as it is signed by a supervisor with first-hand knowledge of those in attendance. (e.g., pay for math/science training charged to Title II, Part A).
- A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as time and effort documentation (e.g., pay for supplemental, after school reading)

instruction charged to Title I, Part A), provided there is evidence the contract has been fulfilled.

- Multiple cost objective supplemental contracts/ stipends must be supported by time and effort reports documenting actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I, Part A and special education eligible students may be charged to Title I, Part A and special education only if supported by a time and effort report).
- A signed time sheet submitted for extra hour pay may be used as time and effort documentation as long as claimed hours are reported by cost objective.

**A-2 Q: How should time worked by substitutes on federal grants be documented?**

A: The time and effort documentation expected depends on the length of time the individual is replacing the regular teacher. As a rule of thumb, if the regular teacher is gone for a month (pay period) or more, the substitute should sign a time and effort report for his/her activities. If the regular teacher is gone less than a month, the teacher's signature on the time and effort report is enough to cover both the substitute and regular teacher providing the activities of the position did not change for the period the substitute worked. If the activities differed, the substitute must sign the time and effort report. If substitutes are paid from a non-federally funded pool, no time and effort is required for the substitute.

**Administrators**

**B-1 Q: Can administrators charge time to federal programs?**

A: Yes and no.

- Federal program directors may charge time to federal programs as long as they maintain monthly time and effort documentation reflecting actual time worked on each federal and state program under their supervision.
- Chief Executive Officials are considered a general government cost and generally may not charge time to federal awards (pursuant to the supplement, not supplant provision). The only exception to this rule is when any such official has specific program administration or direct student service duties **and** documents actual time spent in the performance of those duties by completing monthly time and effort records.

**B-2 Q: Who are chief executive officials?**

A: Chief executive officials are:

- Superintendents
- Assistant Superintendents
- Building Principals
- Assistant Building Principals
- Support staff for these positions

## **Substitute System**

### **C-1 Q: What is a substitute system?**

A: Federal guidance allows grantees and subgrantees that are subject to time and effort requirements the option of developing substitute time and effort systems. A substitute time and effort system is simply a methodology whereby time and effort for multiple cost objective staff is allocated to each objective based on statistically sound sampling rather than being a record of actual time spent on each objective each day of each month worked. Virginia allows for staff that would normally have to do a PAR due to multiple cost objectives but have a fixed schedule to do Semi- Annual Certification w/ the schedule attached.

Examples of some statistically sound sampling systems are:

- Allocation of time proportionate to fixed student counts (blended class periods).
- Allocation of time proportionate to fixed staff schedule (no blended class periods).
- Allocation of time proportionate to eligible student counts during each daily class period aggregated over a five day sampling each month (frequent changes in class period enrollments of eligible students and/or frequent schedule changes).

Substitute systems must be approved by the grantor agency before they can be used.

## **Common Errors**

### **D-1 Q: Will the reauthorization affect time and effort requirements?**

A: No. Time and effort reporting is a government-wide requirement by 2 CFR 430 (i). Any legislation with the purpose of reauthorizing education programs will not affect the CFR.

### **D-2 Q: Are there common errors in time and effort reporting that can be avoided?**

A: Yes. Some examples are:

- Failing to recognize that a change in position, duties, or funding may result in a change in time and effort reporting. Often this is due to a lack of coordination/communication between fiscal, central program, and school building offices within the division.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation.

- Reporting time according to the ratios budgeted without regard to how the individual actually worked.
- Failing to adjust actual payroll charges based on reported time and effort when the difference is less than 10 percent. This 10 percent standard applies to adjustments of budgeted payroll on a quarterly basis but does not waive the requirement for an annual expenditure adjustment to match time and effort.
- No independent review by someone other than the employee or supervisor to ensure that necessary payroll adjustments are performed to reflect actual time worked.
- Time and effort not reviewed and signed by appropriate staff, ex: (teacher and supervisor (e.g., superintendent)).
- Entire days' schedule not accounted for (only federal program time reported).
- Journal vouchers transferring payroll expenditures to federal programs (from state/local sources), with no supporting time and effort documentation.
- Lack of appropriate time and effort records for employee(s) with supplemental contracts/stipends and extra hours.
- Lack of appropriate time and effort records for employee(s) charged to federal awards received from an agency other than VDOE.

**These problems can be costly to your division. They can result in:**

- Inappropriate charges to federal programs.
- Inaccurate management information for decision-making.
- Increased risk of audit findings/questioned costs.

**Additional Questions**

**E-1 Q: If a division runs out of Title I, Part A funds, can it continue to report time and effort to that program even though actual pay was charged to general funds?**

**A:** A division may continue to charge the Title I, Part A program account code for all allowable work activities (even though there are not sufficient Title I, Part A funds to cover all expenditures) so long as the division does not seek Title I, Part A reimbursement that exceeds its grant award and approved budget. Expenditures that exceed available Title I, Part A funds must be offset by no-federal general fund education or local levy fund balance(s). Or the division may charge compensation for allowable Title I, Part A work activities directly to a combination of Title I, Part A and general funds or levy funding. Under either of these options, those affected employees (who work solely on Title I, Part A activities) may comply with federal time and effort requirements using a semi-annual certification reporting 100% of their work time spent in support of the Title I, Part A cost objective. Time and effort reports must reflect actual work

activities by cost objective which may or may not mirror payroll account codes.

**E-2 Q: Is this option limited to the Title I, Part A program?**

A: No. As long as all work activities are allocable to and allowable under the federal cost objective for which time and effort is reported, the actual payroll funding may include federal funds and non-federal fund (e.g., Title II, Part A and general fund education funds supporting professional development to improve instruction).

**E-3 Q: Are electronic signatures acceptable for time and effort reporting?**

A: Electronic signatures are permitted so long as adequate security is in place to ensure their validity.

**E-4 Q: Is time and effort required for vendors or contractors who are paid with federal funds?**

A: No. Time and effort requirements apply only to employees.

**Examples**

**F-1 Q: A paraprofessional is funded 4.5 hours out of Title I, Part A and 1.0 hour out of general fund education. The general fund education time is still used to provide Title I, Part A services. Should the paraprofessional submit monthly time and effort reports?**

A: If the paraprofessional has one cost objective/activity only a semi-annual certification is needed. Time and effort is based on how time is **actually worked**.

**F-2 Q: A classified employee is funded completely out of IDEA. This employee is now going to spend 30 minutes a day, 5 days a week working with migrant students on math prior to school. This will be funded out of Title I, Part C. The extra time is not being paid as a stipend. What needs to be completed for the time and effort requirement?**

A: If the Title I, Part C work is part of the employee's base contract, monthly time and effort would be required. Semi-annual certifications may only be used when an employee works entirely on a single cost objective. In this case, the employee works part in IDEA and part in Title I, Part C, two cost activities. The monthly time and effort report must account for all time worked, coincide with payroll periods, and be signed and dated by the employee after the work for the month is completed. If the Title I, Part C work is supplemental to the base contract (stipend, additional contract, etc.) time and effort for that time could be kept separately for the additional time. There would be a semi-annual certification for the base (IDEA) contract and another semi-annual certification for the additional contract (Title I, Part C).

**F-3 Q: What is the requirement to satisfy time and effort for stipends paid out of federal funds?**

A: Stipends may be included in regular reporting or broken out separately. For example, if a teacher is paid the base contract out of general fund education but has a stipend to do Title II, Part A activities, no time and effort would be needed for the base contract since it is not federal (unless general fund education has been combined in a another program, in which case semi-annual certification would be needed). The Title II, Part A stipend could be reported separately with a semi-annual certification, if 100 percent of the stipend is for Title II, Part A.

**F-4 Q: An employee is on the following daily schedule: four hours providing IDEA Special Education support, one hour recess duty, and one half hour crossing guard. On particularly difficult days, the employee works the whole day providing special education support. Would these days be reported differently?**

A: The employee should keep monthly time and effort reports detailing how each day was spent. Time and effort reporting should reflect time actually worked which will not necessarily be exactly what is budgeted. At least four times a year, time actually worked should be compared to time budgeted and any variations over 10 percent adjusted in the payroll records to reflect actual time worked. All variations must be adjusted at year end.

**F-5 Q: Two semi-annual certifications need to be signed by a school principal but the principal has moved on and did not turn in the certifications before leaving. What can be done to remain in compliance? Should the principal be tracked down at the new school?**

A: The semi-annual certifications may be signed by either the employee or first line supervisor. This means the employee(s) can sign the certifications. Tracking the principal down at the new school is an option but it might be easier to get the teachers' and/or paraprofessionals' signatures.

**F-6 Q: Is time and effort reporting required or optional for 100 percent state funded special education employees?**

A: Time and effort is not needed for 100 percent funded state special education. Time and effort is a federal requirement and is needed only for staff spending some part of their time on federally funded activities.

**F-7 Q: A special education preschool teacher is funded partially from Section 611 and partially from Section 619 funds. Is this a single cost objective?**

A: Section 619 funds may be used for students aged 3–5 who are not in Kindergarten. Section 611 funds may be used for students aged 3–21. This would be a single cost objective **only** if the class is made up of 3–5 year old special education students not in Kindergarten and the teacher spends

100 percent of the time teaching this class. Otherwise, monthly time and effort would be required.

**F-8 Q: A paraeducator is a single cost person and works in Title I, Part A all day. An ELL/Special Education student needs 30 minutes of Language Arts a day and the paraeducator is highly qualified to instruct Language Arts. Can this paraeducator help this student 30 minutes a day under Title I, Part A or does it have to become another cost allocation under special education?**

A: Whether or not the services provided are Title I, Part A depends on the plan for the student. If this is a special education student there would be an IEP stating the services to be provided by the Title I, Part A teacher (or special education teacher). The paraprofessional would be directly supervised by the appropriate teacher. If the services provided by the paraprofessional are part of special education (or LEP), the paraprofessional will now have two cost activities/objectives and will need to complete monthly time and effort reporting.

**F-9 Q: A division is co-funding an administrative assistant in the Department of Instruction who works for a new Title I, Part A/State funded Director (also Director of Language Arts/Social Studies/Assessment/Libraries). The administrative assistant is maintaining a time and effort form documenting Title I, Part A (two hours a day)/State funded (one hour daily) activities and minutes, but under the "General fund Ed" portion of the form, only the time is documented (five hours a day), not the activities. Do the general fund education activities, as well as the time need to be reported?**

A: Break out federal time by program. General fund education activities do not need to be separately described. "State funded or general fund education" is sufficient.

**F-10 Q: Can the Title I, Part A budget pay travel expenses for a chief executive official to attend a National Reading Conference? Should time and effort be completed for the days in which expenses are paid?**

A: If the training is reasonable and necessary for the efficient administration and operation of the program to which it is charged, training and travel for a chief executive officer may be appropriately charged to the grant. However, no compensation may be paid to the officer for any time traveling to or attending the conference.

**F-11 Q: If Title I, Part A paraprofessionals and teachers attend workshops paid by the Title I, Part A budget, are these extra "off-time" hours included on the monthly time and effort?**

A: The time is not included on the monthly time and effort reports but must be tracked. This may be accomplished by sign-in sheets or other such documentation of attendance.

**F-12 Q: If Title I, Part A paraprofessionals and teachers attend workshops during regularly scheduled hours and substitutes are paid from the Title I, Part A budget, do the substitutes need to complete time and effort for the timesheet period?**

A: No.

**F-13 Q: Can staff properly charged to federal special education throughout the school day perform general bus duty as part of that day and charge it to the federal special education grant, assuming all staff rotate on this duty regardless of the fund source?**

A: No. Title I, Part A is the only program that allows this. Staff performing general bus duty (not those helping kids with transportation needs as part of their IEPs) would need to be charged to a different fund source and would need to keep time and effort.

**F-14 Q: Must staff who work full-time under two separate contracts report time and effort each month using a personnel activity report (PAR) to account separately for hours worked under each contract?**

A: Yes and No. If one contract is for a federal cost objective that is different from the federal cost objective supported by the second contract (e.g. Title III—language acquisition instruction and Title I, Part A—after-school supplemental instruction), then the employee may report time and effort for each of these cost objectives using a monthly time and effort report. However, if both contracts are entirely allowable under a single cost objective (e.g. Title I, Part A—in-class supplemental instruction during each school day and Title I, Part A preschool center each day), then the employee may report time and effort using a semi-annual certification specifying Title I, Part A as the single cost objective. Question E-1 of these FAQs provides additional options for complying with time and effort requirements when more than one contract is in place.

**Note:** If one of the contracts is funded only by non-federal funds, no time and effort is required for the hours worked under that contract.

**F-15 Q: I am an administrator working on multiple cost objectives. Must my time and effort report/calendar be completed to match my budgeted payroll, especially if a certain amount of my time has been stipulated in a grant proposal?**

A: Time and effort reports should be prepared without regard to an employee's payroll coding. It is the employee's responsibility to report actual work activities; it is the district's responsibility to adjust payroll expenditures to align with time and effort to ensure compliance with federal allocability and no-supplant requirements. This is particularly critical for administrators who do not have a fixed schedule.

**F-16 Q: I am an employee charged 20% to federal funds and 80% to nonfederal funds. Since time and effort is required to support payroll charges to federal awards, may I report only those hours worked on federally funded activities?**

A: No. 2 CFR 430 (i) requires time and effort reports account for all compensated hours.

**F-17 Q: I am an employee who works on multiple federal and state programs that support at risk/low-performing students. Because 100% of my work activities are dedicated to this particular student population, may I simply proportion my time and effort based on available supplemental funding since all of my time is spent helping these students achieve academic proficiency?**

A: No. Time and effort must be reported based on actual work activities. A particular student population does not constitute a single cost objective. Rather, it is the discrete supplemental services provided to those students that define the cost objective(s) for which the employee is required to report time and effort. For example, a group of low performing students may need supplemental instruction in reading, math, and/or language arts as well as language acquisition instruction. Title I, Part A, and Title III (language acquisition funds) have been budgeted to meet the unique needs of each student in the group. Payroll may only be charged to Title I, Part A and Title III based on the actual amount of time spent providing allowable Title I, Part A and Title III services. Payroll may not simply be allocated to these two awards based on a student's eligibility for such services without regard to the time spent on each cost objective.

