

PURPOSE

This policy and its accompanying procedure establish school district requirements and guidelines for time and effort reporting and management of effort commitments for all federally-funded programs/projects.

Federal requirements provide that salaries and benefits charged to a federal award(s) must be based on appropriate documentation. Effort reporting is a required process by the federal government to verify that direct charges for salaries and benefits to federally sponsored programs are reasonable and reflect actual work performed. This requirement applies to all federal awards and sub-awards, including those received directly from the federal government, unless specifically exempted by the Office of Management and Budget (OMB).

TIME AND EFFORT REPORTING REQUIREMENTS

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages must be supported by semi-annual certifications that the employees worked solely on that program for the period covered by the certification. These semi-annual certifications must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation unless a statistical sampling system or other substitute system has been approved by the Federal agency granting the funds..

Failure to verify time and effort within the certification period or improper allocation of employee's time according to contractual agreement can lead to breach of contractual agreement, loss of future awards, and adverse public image. Criminal charges may be brought against an individual who certifies a falsified report (Federal False Claims Act).

TIME AND EFFORT REPORTING PROCEDURES

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages must be supported by semi-annual certifications that the employees worked solely on that program for the period covered by the certification. These semi-annual certifications must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation unless a statistical sampling system or other substitute system has been approved by the Federal agency granting the funds. Such documentary support is required where employees work on:

- More than one federal award,
- A federal award and a non-federal award,
- An indirect cost activity and a direct cost activity
- Two or more indirect activities which are allocated using different allocation bases, or
- An unallowable activity and a direct or indirect cost activity.

Personnel activity reports (PAR) or equivalent documentation must meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee,
- Account for the total activity for which each employee is compensated,
- Be prepared at least monthly and must coincide with one or more pay periods, and
- Be signed by the employee.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that the following is met:

- The system utilized for establishing the estimate produces reasonable approximations of the activity actually performed;
- At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
- The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Time and effort documentation must be maintained for stipends, supplemental contracts, and/or extra duty hours. Such documentation may include:

- Sign-in/attendance logs for extra hour pay related to a single cost objective.
- A signed supplemental contract that stipulates a specific single cost objective duty/assignment.
- A stipend for performing a specific single cost objective responsibility, so long as the employee signs either the stipend or an after-the-fact certification of performance.
- Multiple cost objective supplemental contracts/stipends must be supported by time and effort reports documenting actual time spent on each objective.

DEFINITIONS

Documentation

Timesheets and any other documentation that supports the transaction.

Effort

Actual amount of time spent by an employee on a sponsored project. Effort is expressed as a percentage of the total amount of time spent on work-related activities for which the employee is

compensated. It is not defined as percentage of a 40-hour workweek or any other standard workweek since the number of hours each week may vary. All effort must equal 100%.

Effort Reporting

The method of certifying to the granting agencies that the effort required as a condition of the award has actually been completed and that salaries and wages charged to each sponsored agreement are reasonable in relation to the actual work performed.

OMB Circular

A circular published by the federal Office of Management and Budget (OMB).

Personnel Activity Reports (PAR) or Equivalent Documentation

Documentation that meets specific federal standards.

Sponsored Program/Project

An externally-funded activity that is separately budgeted and accounted for and governed by specific terms and conditions of the sponsoring organization. A sponsored program may be in the form of grants, contracts, or cooperative agreements for research, instruction, and public service activities.

Single Cost Objective

A single work activity may be funded by one or more funding sources. Single cost objectives include a single federal grant award or a combination of federal special education and state special education program funds.

**Appendix A:
Kuna School District
Supervisor’s Certification / Assurance**

I assure that the employee/s listed below are devoting **100%** of their work time to allowable

_____ **A** _____ activities in _____ **B** _____ program, for the period beginning
C _____ and ending _____ **D** _____.¹

Names of Employee	Position	Names of Employee	Position

Supervisor’s Signature

Date

Title

School Name / Job Location

PURPOSE OF THIS FORM: This form is used by any employee(s) funded full time (100%) from a single federal grant award. Use this form if an employee/s supervisor will sign in the place of the employee/s.²

DIRECTIONS FOR COMPLETION:

- Blank A - Choose ONE program area in which the employee works: Carl Perkins, NCLB, or Special Education (IDEA)
- Blank B – Choose ONE funding source from which the employee is paid: IDEA Part B or IDEA Preschool program; Perkins Basic Grant; NCLB Consolidated Administration; Title I; Title IIA; Title IID; Title III; Title IV; Title V; Title VI; Title X.
- Items C and D are beginning and ending dates for which the employee is certifying his / her work activity.
- List all employees funded under applicable budgets (IDEA Part B, IDEA Preschool, Title I, Perkins, etc. There must be a method of separating each program area—separate page or columns)
- List the position of the employee (teacher, educational assistant, etc.)
- Immediate supervisor signs giving assurance that the employees listed work only on allowable activities. (For school employees, the immediate supervisor would be the principal.) Signature and date are to be “after the fact” for work completed.
- Provide date of signature
- List the title of supervisor
- Indicate where the employee works: school name, central office, etc.

Adapted from the State of Tennessee, State Department of Education, ED-5440

¹ Failure to verify time and effort within the certification period or improper allocation of employee’s time according to contractual agreement can lead to breach of contractual agreement, loss of future awards, and adverse public image.

² Criminal charges may be brought against an individual who certifies a falsified report (Federal False Claims Act).

Appendix B:
Kuna School District
Employee Certification / Assurance

I, _____ (employee name) _____, assure that I am devoting 100% of my work time to allowable

_____ A _____ activities in _____ B _____ program, for the period beginning

_____ C _____ and ending _____ D _____.³

Employee's Signature

Date

Title

School Name / Job Location

PURPOSE OF THIS FORM: This form is to be completed by any employee funded full time (100%) from a single federal grant award. Use this form if the School District requires each full-time employee to sign a separate certification/assurance.⁴

DIRECTIONS FOR COMPLETION:

- Provide the employee's full name
- Blank A - Choose ONE program area in which the employee works: Carl Perkins, NCLB, or Special Education (IDEA)
- Blank B - Choose ONE funding source from which the employee is paid: IDEA Part B *or* IDEA Preschool program; Perkins Basic Grant; NCLB Consolidated Administration; Title I; Title IIA; Title IID; Title III; Title IV; Title V; Title VI; Title X.
- Items C and D are beginning and ending dates for which the employee is certifying his / her work activity.
- Ensure that the employee signs the form AFTER the ending date (after the fact).
- Provide date of signature
- List the employee's position (teacher, educational assistant, nurse, director, etc.)
- Indicate where the employee works: school name, central office, etc.

Adapted from the State of Tennessee, State Department of Education, ED-5440

³ Failure to verify time and effort within the certification period or improper allocation of employee's time according to contractual agreement can lead to breach of contractual agreement, loss of future awards, and adverse public image.

⁴ Criminal charges may be brought against an individual who certifies a falsified report (Federal False Claims Act).

Appendix C:
Kuna School District
Personnel Activity Report (PAR)

PURPOSE OF THIS FORM: This form is used to document the Time Reporting requirements of OMB Circular A-87. Employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries / wages. A log must be attached to each monthly PAR documenting the time reported. The same time log should be used to document all of the employee's work activities.

DIRECTIONS FOR COMPLETION:

Personnel Activity Report (PAR) (Must be completed monthly)

- Give full name of employee
 - Month/year—must be completed each month after-the-fact
 - Work Activity—list any program from which the employee's salary is funded (General Purpose, CTE, IDEA Part B, Title I, etc.) Then give the percentage of time the employee works in each program
 - Add each percentage of time across the column to determine total percentage of time worked— this must agree with employee personnel and budget records.
 - Employee must sign each month
 - Date PAR was completed and signed by employee
 - Give position/title of employee (SE Supervisor, Teacher, Educational Assistant, Nurse, etc.)
 - Signature of Supervisor and date Provide the location of where the employee is assigned to work (name of school, central office, etc.)
 - Attach supporting time log to PAR form.

**Kuna School District
Personnel Activity Report (PAR)**

Employee Name: _____

		Percentage of Time Worked by Activity					
Month	Year	Work Activity #1	Work Activity #2	Work Activity #3	Work Activity #4	Work Activity #5	TOTAL % of Time Worked

The signature(s) below certifies this employee performed activities reflected in the attached log as distributed in the above percentages during the month specified.

Signature of Employee

Date

Title

School Name / Job Location

Signature of Supervisor

Date

This certification is in support of the Time Reporting requirements of OMB Circular A-87.

Adapted from the State of Tennessee, State Department of Education, ED-5440

Kina School District

TIME & EFFORT LOG

*Detailed Time Report for Kuna School District Staff
Multi-fund Employee (Federal Grant & Other Funds)*

Location: _____

Month: _____

Staff Name: _____

Signature: _____

	In		Out		Total
	Hrs.	Task	Hrs.	Task	Out
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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28					
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30					
31					

List below of numbered tasks can be changed to meet your needs. Use number instead of whole task information on form.

- 1 School/Site visit
- 2 Meeting
- 3 Community/Parent contact
- 4 Professional Development
- 5 Extended Day
- 6 Material/Meeting Preparation
- 7 Sick
- 8 Other

Total Grant Hours: _____

Total Other Fund Hours: _____

Supervisor's Signature



LEGAL REFERENCE:

OMB A-21 Revised 05/10/04, Cost Principles for Educational Institutions

http://www.whitehouse.gov/omb/circulars_a021_2004

OMB A-87 Revised, Cost Principles for State, Local, and Indian Tribal Governments

http://www.whitehouse.gov/omb/circulars_a087_2004/

Time and Effort Reporting Frequently Asked Questions, Idaho State Department of Education

http://www.sde.idaho.gov/site/nclb/program_monitoring_docs/TimeEffortFAQs.pdf

ADOPTED: December 11, 2012

AMENDED:

