



Title II Time and Effort

SANDRA THOMPSON

ARBONY COOPER

CARLA PARNELL

BRANDY BROWN

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 employees' time in writing
- Reflects the actual time spent by the employee on activities of the federal program(s) being charged
- Covers only one month
- Accounts for 100% of the employees' time for the period covered
- Is signed by the employee
- Keep backup documentation such as timesheets, payroll records, etc., to support the Time and Effort reports submitted to the System Office

EDGAR - 200.430(i)(1) W

Who 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 to support the program activity.

EDGAR – 200.430(i)(1) and (i)(4)

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

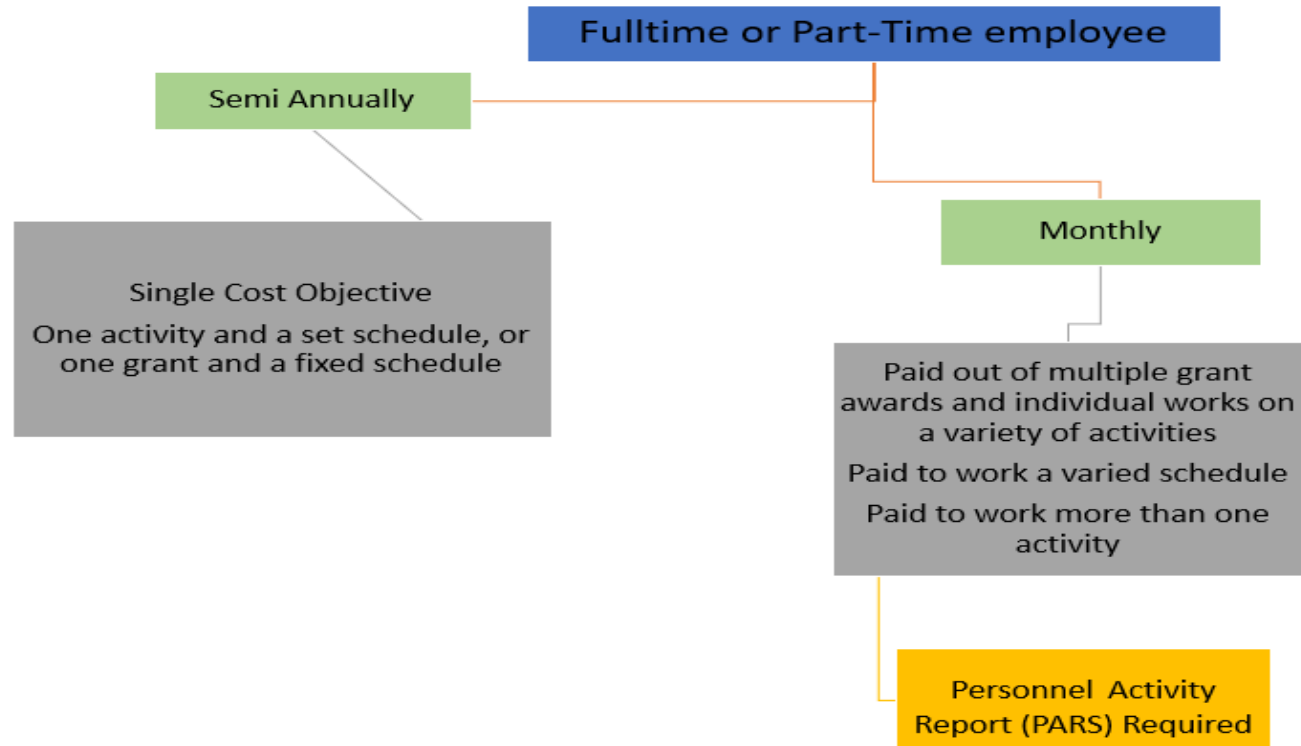
Monthly- Paid on a varied schedule, multiple funding sources, and/or employee paid to work on more than one activity.

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 document and report Time and Effort through a semiannual certification that is completed every six months.

- Report Due by January 15, 2024
- Report Due by July 15, 2024

A single cost objective is a single federal grant award or a combination of federal and state match funds for a single type of program or activity

Time and Effort Reporting



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 an employer location, teaching classes is a “single cost objective.” The “single cost objective” for this example is teaching.
- **Example 2** – If a curriculum specialist who develops new 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.

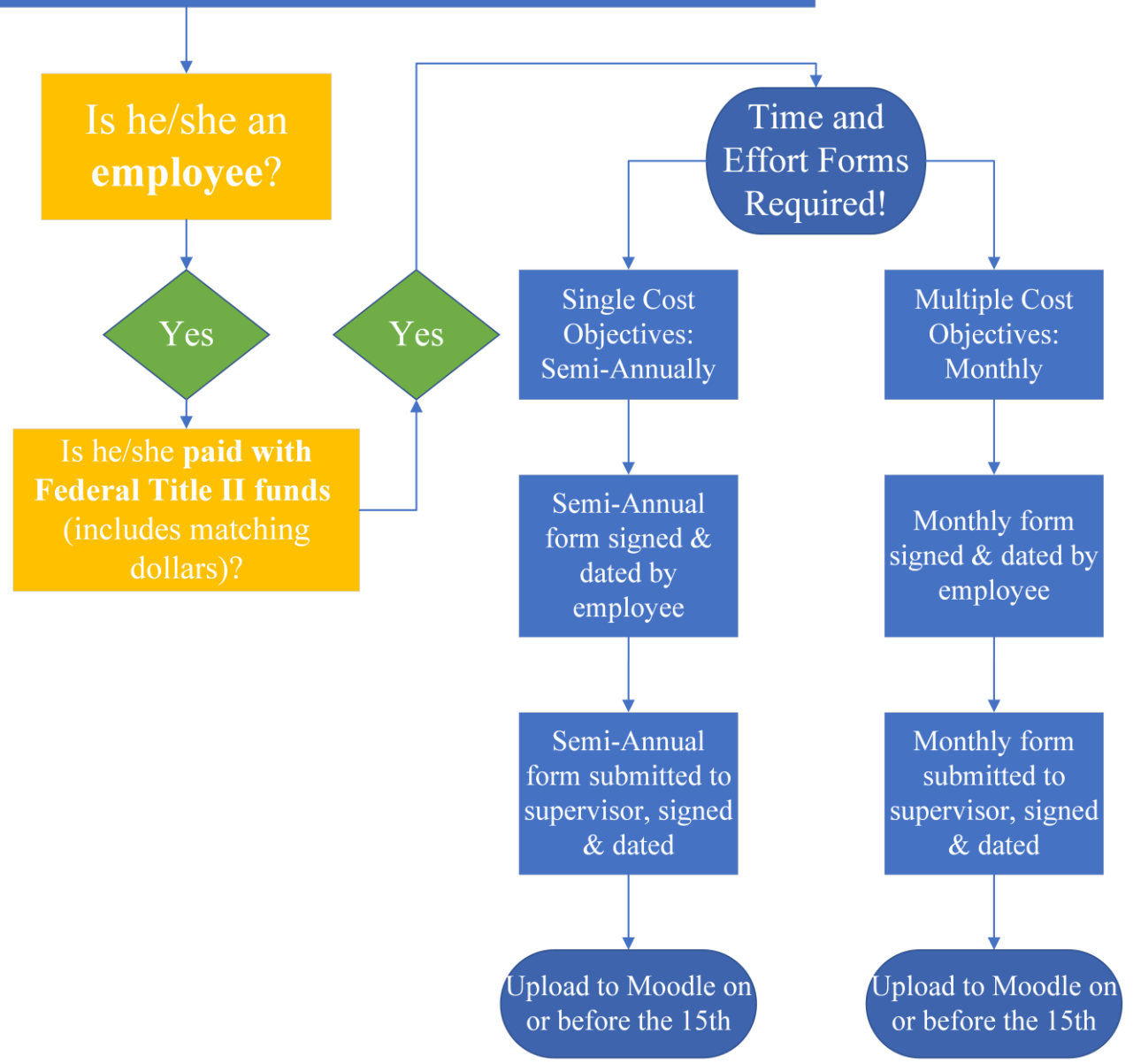
Examples of Single Cost Objectives

Single Cost Objective - Grants

- **Example 1** – An 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** – If a person coordinates and teaches in a prison setting, that person can be paid solely out of 225. In this case, the “single cost objective” is the one grant from which this employee is being paid.

Time and Effort Flowchart

If an employee is **NOT** paid out of federal funds, no further action is required.



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 provide 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
- Support distribution among specific activities or cost objectives

EDGAR - 200.430(i)(1)

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 Personnel Activity Reports are due by the 15th day in the month after the activities are performed.

Time and Effort Reporting

Columns and formulas from the spreadsheet should not be modified.

Time and Effort Monthly Reporting																
Provider Name																
Month:																
Employees			231			243			225			Other			Total %	Employee Signature
Last Name	First Name		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	
1					0%			0%			0%			0%	0%	
2					0%			0%			0%			0%	0%	
3					0%			0%			0%			0%	0%	
4					0%			0%			0%			0%	0%	
5					0%			0%			0%			0%	0%	
6					0%			0%			0%			0%	0%	
7					0%			0%			0%			0%	0%	
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17					0%			0%			0%			0%	0%	
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24					0%			0%			0%			0%	0%	
25					0%			0%			0%			0%	0%	
26					0%			0%			0%			0%	0%	
27					0%			0%			0%			0%	0%	
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31					0%			0%			0%			0%	0%	
32					0%			0%			0%			0%	0%	
33					0%			0%			0%			0%	0%	
34					0%			0%			0%			0%	0%	
35					0%			0%			0%			0%	0%	
36					0%			0%			0%			0%	0%	
37					0%			0%			0%			0%	0%	

This should always total 100%.

If the anticipated time and effort is less than 10% different from the actual Time and Effort, an accounting adjustment is not required until the end of the program year. All Time and Effort reporting discrepancies are to be reconciled at the end of the program year. Reconciled discrepancies should be reflected in the final report submitted to the System Office at the end of the program year.

If payroll is processed based on a budgeted or estimated time and activities, then the records must be compared to the submitted Time and Effort reports on at least a quarterly basis. If the difference is 10% or more, payroll charges must be adjusted at the time of the records comparison. The following quarter's estimates must be adjusted to more closely reflect the actual activity. This review process is intended to reconcile time and effort with payroll.

Example 1

Time and Effort Monthly Reporting																
Provider Name																
ABC			Month:	September	2022											
			231			243			225			Other			Total %	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		Adam	40.00	60.00	150%			0%			0%	120.00	100.00	83%	100%	
2					0%			0%			0%			0%	0%	
3					0%			0%			0%			0%	0%	
4					0%			0%			0%			0%	0%	
5					0%			0%			0%			0%	0%	
6					0%			0%			0%			0%	0%	
7					0%			0%			0%			0%	0%	
8					0%			0%			0%			0%	0%	
9					0%			0%			0%			0%	0%	

Adam worked 160 hours. It is anticipated that he would be paid 25% of his salary from the 231 grant and 75% from other funds. When he submitted his PAR he actually worked 60 hours towards 231 tasks and 100 hours towards other duties.

Example 2

Time and Effort Monthly Reporting																	
Provider Name			Month: September			2022											
ABC			231			243			225			Other			Total %	Employee Signatu	
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			
1	Last Name	First Name															
1	Wendy		120.00	80.00	67%						0.00	40.00	0%	100%			
2					0%									0%			
3					0%									0%			
4					0%									0%			
5					0%									0%			
6					0%									0%			
7					0%									0%			
8					0%									0%			
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18					0%									0%			

As part of Wendy's responsibilities she is tasked as the HSE Examiner, which is not payable using 231 funds. The total hours worked this month is 120.

Factors to consider:

- *Her schedule changes weekly, based on scheduled testers.
- *Additionally, she was out of the office for a week on vacation.

80 hours (67% of actual hours worked), will be paid from the 231 funding as actual hours worked this month.

40 hours will be paid from Institutional funds covering the time associated with HSE.

Example 3

Time and Effort Monthly Reporting																	
Provider Name			Month: September			2022											
ABC			231			243			225			Other			Total %	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		Angie	135.00	100.00	74%			0%			0%	45.00	80.00	178%	100%		
2					0%			0%			0%			0%	0%		
3					0%			0%			0%			0%	0%		
4					0%			0%			0%			0%	0%		
5					0%			0%			0%			0%	0%		
6					0%			0%			0%			0%	0%		
7					0%			0%			0%			0%	0%		
8					0%			0%			0%			0%	0%		
9					0%			0%			0%			0%	0%		
10					0%			0%			0%			0%	0%		
11					0%			0%			0%			0%	0%		
12					0%			0%			0%			0%	0%		

Angie worked a total of 180 hours this month. She is paid 75% from the 231 grant and 25% from Institutional funds for HRD.

Factors to consider:

- *She was anticipated to work 135 hours, but only worked 100 hours for task related to 231. This is 74% instead of the expected 75%
- *45 hours were anticipated for HRD related duties, however she actually worked 80 hours. This is 178% instead of the anticipated 25%.

Where do I submit my Time and Effort?

[2023-24 Title II CCR Continuous Reporting](#)



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Time and Effort Form



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 7/1/2023 Thru 12/31/2023 performing duties associated with Adult Education and Literacy Activities Title II Section 231, 225 and/or 243.

Employee Name

(Please Print or Type)

Employee Signature

Date

Supervisor's Signature

Date

Reporting is due by the 15th day of the month after activities have been completed.

Reporting Dates

Period (1)	July 1-December 31	Due: January 17, 2024
Period (2)	January 1-June 30	Due: July 15, 2024

QUESTIONS?



References

Brustein, M., & Manasevit, L. (2018). The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. In *The administrator's handbook on EDGAR* (4th ed.). Washington, DC: BrandyLane Publishers, Inc.

Brustein and Manasevit, PLLC. Brustein, M., & Manasevit, L. (2020). Actions to ease the Burden of Time and Effort Reporting. In *The Administrator's Handbook on EDGAR* (5th ed.). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.