



# **Title II Time and Effort Requirements**

September 9, 2021  
10:00 am – 11:30 am

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# 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)

# 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 to support the program activity.

*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?

Reports are submitted semi-annually.

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 semi-annual certification that is completed every six months.

- Report Due by January 17, 2022
- Report Due by July 15, 2022

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.

# 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 (continued)

## 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.

# The Bottom Line...

Listed below 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 7/1/2021 Thru 12/31/2021 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 15<sup>th</sup> day of the month after activities have been completed.

**Reporting Dates**

Period (1)	July 1-December 31	Due: January 17, 2022
Period (2)	January 1-June 30	Due: July 15, 2022

Effective: 08/2021



# 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 15<sup>th</sup> 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 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 complete 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 – An instructor works 80% of the time teaching ASE level classes and 20% of the time teaching developmental studies English. This employee needs to complete the monthly form to indicate the hours and percent of time both assigned and actually spent on each funding source.

# The Bottom Line...

Listed below are 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 staff person 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	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			40.00	20.00	50%	40.00	40.00	100%	10.00	5.00	50%	25.00	25.00
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# Provider Documentation in Support of Reporting Time and Effort

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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
- Support distribution among specific activities or cost objectives

EDGAR - 200.430(i)(1)

# Documentation Submission

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Time and Effort documentation will be submitted on the 15<sup>th</sup> 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 <https://moodle.nccommunitycolleges.edu/>. Please ensure that you enter both your username and password.

For general questions concerning Time and Effort submission, please contact Brandy Brown at [bbrown@nccommunitycolleges.edu](mailto:bbrown@nccommunitycolleges.edu)

## References

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

Brustein, M., & Manasevit, L. (2018). Actions to ease the Burden of Time-and-Effort Reporting. In *The Administrator's Handbook on EDGAR* (4<sup>th</sup> ed.). Washington, DC: BrandyLane Publishers, Inc., Brustein and Manasevit, PLLC.

# QUESTIONS?

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