



9492 West Emerald Street | Boise, ID 83704

LEA 566

TIME AND EFFORT PROCEDURES

All charges to payroll for personnel who work on one or more federal programs or cost objectives are based on one of the following, depending on the circumstances:

- **Semi-annual certification (Example A):** (single cost objective 100%)
- **Personnel Activity Reports (PARs)** (multiple cost objectives)
- **Substitute system** (multiple cost objectives with predetermined, set schedule.)

Semi-annual certification

Semi-annual certification applies to employees who do one of the following:

- Work 100% of their time on a single grant program and/or single cost objective.
- Work 100% of their time in administering one program such as a Federal Programs Director who administers only one program.
- Work 100% of their time under a single cost objective funded from eligible multiple funding sources.

These employees are not required to maintain time-and-effort records, if their job description clearly shows that the employee is assigned 100% to the program or single cost objective. Each employee must certify in writing, at least semi-annually, that he/she worked solely on the program or single cost objective for the period covered by the certification. The certification is signed by the employee and by the supervisor having first-hand knowledge. Charges to the grant

must be supported by these semi-annual certifications. The semi-annual certification is executed after the work has been completed, and not before. The semi-annual certifications are maintained by the Human Resources Department of the LEA.

Examples of the LEA employees who work on a “single cost objective”

An LEA supports an elementary school teacher with local funds but pays her with Title I, Part A funds to provide after-school tutoring for low-achieving students. Although the teacher could not be paid with Title I, Part A funds to provide elementary education in general, the portion of her time spent on after-school tutoring is easily separated from her teaching position by her schedule. Accordingly, the teacher’s after-school tutoring is a single cost objective and she need only file a semiannual certification for the time she works in the after-school program supported by Title I, Part A funds.

Personnel Activity Reports (PAR) – Timesheets or Timeclock Plus Timekeeping System

Time and effort report applies to employees who do one of the following:

- Do not work 100% of their time on a single grant program and/or single cost objective
- Work under multiple grant programs or multiple cost objectives
- Are paid hourly

These employees are required to maintain time-and-effort records. Employees must prepare time-and-effort summary reports monthly to coincide with pay periods. Such reports must reflect an after-the-fact distribution of the actual time spent on each activity and must be signed by the employee. These reports are submitted monthly to the LEA’s Payroll Department.

Reconciliation and Closeout Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Grantees may initially charge payroll costs based on budget estimates. 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 system for establishing the estimates produces reasonable approximations of the activity actually performed.

If using budget estimates, the LEA will periodically, at least quarterly, reconcile payroll charges to the actual time and effort reflected in the employees’ time-and-effort records.

- If the difference between the actual and budgeted amounts is 10% or greater:
The LEA will adjust its accounting records at least quarterly

- If the reconciled difference is less than 10%:
The LEA will adjust the accounting records at least annually

But in both cases, the accounting records will be adjusted to reflect actual time-and-effort records.

Employee Exits

For an employee that is separating his or her services with the LEA. The employee will complete the required paperwork and submit his or her final certification or time-and-effort report to the Executive Director. The ED will verify the final paperwork as complete and notify the Business Office of completion prior to the issuance of the final pay check.

Policy History

Adopted: June 2, 2021

Revised:

Example A

SEMI-ANNUAL BLANKET CERTIFICATION

District Name and #: Cardinal Academy #566

This is to certify that the following individuals have worked a portion of their time on the Schoolwide plan/Title I-A/Title II-A/Title III/IDEA Part B/21st CCLC programmatic activity (select only one programmatic activity) for the months of February 1, 2017 to June 30, 2017.

Position	Printed Name	Activity	Percentage of Time	Signature
Title I Reading Coordinator	Jessica Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title II-A	100%	
Paraprofessional	John Smith	Title II-A	100%	

Supervisor's Printed Name

Supervisor's Signature

Date Signed

(Form may be signed by each employee OR the supervisory official with first-hand knowledge of the work performed by each employee.)

Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds, 200.430(i)(1). The type of documentation depends on how many "cost objectives" the employees worked on. These cost objectives must be connected to the employee's salary source.

Current Semi-Annual Certification Requirements

If an employee works on a single cost objective:

- a. Semi-Annual Certification (SAC) form must be completed
- b. SAC must be completed after the work has been performed
- c. SAC must account for the total activity
- d. SAC must be signed by the employee or supervisor
- e. SAC must be completed every six months (at least twice a year)

De Minimus Benefit: Up to 5% of an employee's time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries (Brustien & Manasevit, NASTID 2014).