

Time and Effort Reporting Frequently Asked Questions

These frequently asked questions (FAQs) are intended to be used in conjunction with OSPI's Time and Effort Bulletin 051-11. It is located on the OSPI website at:

<http://www.k12.wa.us/BulletinsMemos/bulletins2011.aspx>.

Federal Guidance on time and effort is found in 2 CRF 225, Appendix B, Item 8 located at:

<http://ecfr.gpoaccess.gov/cgi/t/text/textidx?c=ecfr&sid=dfeedf13dd235a6a8593a842b278fb47&rgn=div5&view=text&node=2:1.1.2.9.6&idno=2#2:1.1.2.9.6.0.15.12.8>.

Acronyms

BEA	Basic Education Act
CFR	Code of Federal Regulations
ED	U.S. Department of Education
ESEA	Elementary and Secondary Education Act
LAP	Learning Assistance Program
OMB	U.S. Office of Management and Budget
OSPI	Office of Superintendent of Public Instruction

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Basic Requirements

A-1 Q: What is time and effort reporting?

- A: Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation that meets the following criteria in order to be allowable:
- The employee's time must be documented in writing.
 - The documentation must reflect the actual time spent by the employee on activities of the federal program(s) being charged.
 - The period covered by the documentation may not exceed one month unless an approved substitute system is in place or a semi-annual certification is used to report time and effort for a single cost objective.
 - The documentation must account for all of the employee's time for the period covered (including state/local activities).
 - The documentation must be signed by the employee and the employer's supervisor.

This requirement applies to all federal awards and sub awards, including those received directly from the federal government, unless specifically exempted by OMB. It is required under 2 CFR 225, formerly Federal OMB Circular A-87 “*Cost Principles of State, Local and Indian Tribal Governments*”.

A-2 Q: Why are time and effort reports needed?

A: Time and effort reports are required to document that federal funds were charged only for time actually worked on allowable cost activities and, ensure that federal programs paid only their proportionate share of personnel costs.

A-3 Q: Who is required to prepare time and effort reports?

A: Time and effort reports should be prepared by all certificated and classified staff with salary and benefits that are charged:

- Directly to a federal award.
- Directly to multiple federal awards.
- Directly to any combination of a federal award and other federal, state or local fund sources.

A-4 Q: What is OSPI’s responsibility for time and effort reporting by school districts?

A: As a state agency that sub-awards federal funds to school districts, OSPI is responsible for:

- Providing guidance on time and effort requirements (Bulletin 084-10 <http://www.k12.wa.us/BulletinsMemos/bulletins2010.aspx>).
- Providing technical assistance on implementing a time and effort system that meets federal requirements.
- Monitoring school districts’ compliance with time and effort requirements.
- Reviewing and approving district applications for substitute time and effort systems.

A-5 Q: What is the school district’s/ESD’s responsibility for time and effort reporting?

A: School district/ESD responsibilities include:

- Establishing policies and procedures for completion of appropriate time and effort reporting for all employees funded, in any part, with federal funds.
- Providing training to employees on time and effort reporting.
- Ensuring timely completion of time and effort reports.
- Reviewing time and effort reports for completeness and accuracy.
- At least quarterly, reconciling time and effort reports with budget and making any needed adjustments.
- At least annually making all adjustments necessary to align payroll expenditures with reported time and effort.

A-6 Q: What determines whether an employee reports monthly or semi-annually?

A: If salary and benefits are charged directly to a single federal award or to a single cost objective, time and effort may be reported **semi-annually**, referred to in the federal regulations as “Semi-Annual Certification.” However, district policy may require employees to report monthly, even though a semi-annual certification is allowable. If salary and benefits are charged to more than one federal award or cost objective **or** to a combination of federal and state/local fund sources (multiple cost objectives), time and effort must be reported at least monthly.

Single Cost Objectives and Multiple Cost Objectives

B-1 Q: What type of reporting is needed?

A: Single cost objective – Semi-Annual Certification; Multiple cost objectives – monthly time and reports, also referred to as Personnel Activity Reports (PARs).

B-2 Q: What is a single cost objective?

A: A single cost objective is a single work activity that may be funded by one or more fund sources. Single cost objectives include:

- A single federal program/grant award.
- Activities that are allowable under and funded by more than one fund source (contact OSPI with specific questions).
- Programs/fund sources that may be combined under a Title I, Part A schoolwide model. See OSPI Bulletin B082-10 <http://www.k12.wa.us/BulletinsMemos/bulletins2010.aspx>.

B-3 Q: What is a multiple cost objective?

A: A multiple cost objective is:

- More than one set of work activities, each of which is allowable under and chargeable to particular federal program(s)/award(s) and state or local programs/fund sources (e.g., Title II, Part A activities and BEA instruction).
- Two or more separate work activities under a federal program (e.g., Title I, Part A supplemental instruction and Title I, Part A set aside for professional development).
- Work activities performed under and charged partially to funds combined under a schoolwide program and work activities supporting programs/funds not combined, as specified in the schoolwide plan.

Semi-Annual Certification and Monthly Time Reports

C-1 Q: What is a semi-annual certification?

A: Documentation that employee(s) worked solely on activities related to a single cost objective.

- Must be completed at least every six months to cover at least half of the employee’s work year.

- Must be completed after the work has been performed.
- Must be signed by the employee or supervisor with first hand knowledge of the actual work performed.

C-2 Q: What is a monthly time report/PAR?

- A: Documentation of total work activity in support of multiple cost objectives.
- Accounts for total work activity.
 - Reflects actual work performed (not budgeted) on each cost objective.
 - Prepared at least monthly.
 - Signed by the employee.
 - Agrees with supporting documentation.

C-3 Q: What type of supporting documentation is needed?

- A: Examples include, but are not limited to:
- Class Schedules
 - Number of Students
 - Number of Minutes
 - Calendars

C-4 Q: Do time and effort requirements and reporting apply to certificated, classified, and administrative staff?

A: Yes.

C-5 Q: When are adjustments to actual made?

- A: If payroll expenditures are initially based on budgeted or estimated time/amounts supporting one or more cost objectives, then payroll and time and effort reports must be compared at least quarterly to ensure that federal awards are charged only for work directly supporting them. If there is a difference of 10 percent or more between actual payroll charges and time and effort based charges, then the following actions should be taken:
- Payroll records must be adjusted to match actual work activities as determined by time and effort reports.
 - Estimated/budgeted payroll amounts should be adjusted for subsequent months to reflect actual work activities to date.

C-6 Q: At the close of the year, is there an allowable percentage by which actual payroll charges for the year may vary from reported time and effort?

A: Payroll expenditures must be adjusted to match time and effort 100 percent. No variance is allowed.

Schoolwide Reporting

D-1 Q: Is time and effort documentation required for staff working in a building that has a schoolwide program in place?

A: Yes. For staff charged solely to federal/state/local funds that have been combined in a schoolwide program, time and effort reporting requirements may be met by using a semi-annual certification for each such employee or a semi-annual certification listing all such employees. For any building employee(s) charged, in whole or in part, to federal/state/local programs that have **not been combined** in the schoolwide program, time and effort must be reported using monthly PARs.

D-2 Q: Which employees working in a Title I, Part A schoolwide building should be included on a group semi-annual certification for purposes of meeting the federal time and effort requirements?

A: Semi-annual certifications are required for all staff charged 100 percent to funds that are combined in a Title I, Part A schoolwide program. To satisfy this requirement, districts may prepare group semi-annual certifications that list all staff who work 100 percent on the schoolwide program for the period of the certification. Such group certifications must be signed and dated by a supervisor with first-hand knowledge of the employees' activities (e.g., the principal) at the end of the certification period. See OSPI Bulletin B084-10
<http://www.k12.wa.us/BulletinsMemos/bulletins2010.aspx>.

D-3 Q: What funds can be combined in a schoolwide program?

A: Funds that may be combined in a schoolwide include:

- State Basic Education funds
- Local Levy, including Levy Equalization
- Title I, Part A Improving Basic Programs
- 21st Century Schools
- Title II, Part A Highly Qualified Teachers and Principals
- Title II, Part D Enhancing Education Through Technology
- Title III Language Instruction for LEP and Immigrant Students
- Title IV, Part A Safe and Drug Free Schools (carryover only)
- IDEA, Part B—restricts the amount to the proportion of funding for students with disabilities attending the schoolwide campus
- Carl Perkins Vocational and Applied Technology

For more detail see OSPI Bulletin No.B082-10
<http://www.k12.wa.us/BulletinsMemos/bulletins2010.aspx>.

D-4 Q: What funds cannot be combined in a schoolwide program?

A: These funds may not be combined in a schoolwide program:

- State Special Education “excess cost”
- State Transitional Bilingual
- State Highly Qualified
- 1-728 Funds

- State Focus Assistance
- Readiness to Learn
- Washington Reading Corp
- State Transportation
- Federal funds not flowing through ED
- Ed Jobs

D-5 Q: Are employees funded entirely with state basic education funds that have been combined in a schoolwide program required to complete time and effort reports?

A: Yes. ED guidance regarding Title I, Part A schoolwide programs provides that fund sources combined in a schoolwide lose their individual identities and are considered a single cost objective for time and effort reporting purposes. Employees working entirely on activities related to programs combined in the schoolwide program, even though charged only to BEA funds, must comply with time and effort requirements, but may do so using a group semi-annual certification. See question D-3 above.

Stipends, Supplemental Contracts, Extra Time, and Substitutes

E-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 (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.

E-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

F-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.

F-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

G-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. 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.

For additional information on substitute systems, contact jolynn.berge@k12.wa.us.

Common Errors

H-1 Q: Will the reauthorization of ESEA affect time and effort requirements?

A: No. Time and effort reporting is a government-wide requirement by OMB and codified under 2 CFR 225. Any legislation with the purpose of reauthorizing education programs will not affect OMB allowable cost circulars or the CFR.

H-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 district.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation. This would include staff included in a schoolwide program where the principal signs the semi-annual certification on behalf of staff included in the schoolwide plan.
- 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:
 - 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 OSPI.

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

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

Additional Questions

I-1 Q: If a district 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 basic education?

A: A district 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 district 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 non-federal basic education or local levy fund balance(s). Or the district may charge compensation for allowable Title I, Part A work activities directly to a combination of Title I, Part A and basic education or levy funding. Accounts and, thereby, avoid the over expenditure of its Title I, Part A award. 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.

I-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 which 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 basic education funds supporting professional development to improve instruction).

I-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.

I-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

- J-1 Q: A paraprofessional is funded 4.5 hours out of Title I, Part A and 1.0 hour out of basic education. The basic 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**.
- J-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).
- J-3 Q: What time and effort is required for an employee funded partly to LAP and partly to state Special Education in a Title I, Part A schoolwide building?**
- A: Both of these programs are state funded and do not require time and effort reporting, which is a federal requirement. State Special Education cannot be included in a schoolwide program since state law requires it be used only for specifically identified students. LAP, also, may only be used for LAP-eligible students. For this reason, LAP may not combine easily into a schoolwide program, which, by definition, is available for all students in the building. See OSPI Bulletin 063-10 for LAP requirements. If neither program is combined in the schoolwide program no time and effort would be needed. If LAP were included in the schoolwide program, monthly time and effort would be needed. The cost activities would be state Special Education and schoolwide program.

- J-4 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 basic 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 basic education has been combined in a schoolwide 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.
- J-5 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.
- J-6 Q: What type of time and effort is needed for staff in a schoolwide program charged to basic education and Title I, Part A to provide full-day Kindergarten, same services provided throughout the day?**
- A: Schoolwide program is a single cost objective permitting use of semi-annual certification so long as 100 percent of the employee's time is spent on programs combined in the schoolwide. In the situation above, assuming Title I, Part A and BEA funds are both combined in the schoolwide a semi-annual certification would be appropriate. The single cost objective would be schoolwide program. Alternatively, employees could always complete monthly time and effort if the district prefers. This is stricter than the requirement under A-87. More is always acceptable, just not less.
- J-7 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.

- J-8 Q: A district has expanded the full-day Kindergarten program and is combining funding sources to pay for staff. Several staff in schoolwide buildings are paid out of Title I, Part A and I-728 funds. The staff members are performing the same services all day long, which are allowable under both Title I, Part A and I-728. Can this be considered a single-cost objective and time and effort reported on a semi-annual basis?**
- A: Since Title I, Part A funds must be included in the schoolwide program and I-728 funds cannot be included, there would be two cost objectives (schoolwide program and I-728 or “state” funds). Even if the program was targeted assistance, there would still be two cost objectives since I-728 can be used for many purposes, not all of which are allowable Title I, Part A expenses.
- J-9 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, including schoolwide programs. State Special Education (program 21) is a state funded program which cannot be combined in a schoolwide program because it can only be used for special education students.
- J-10 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.
- J-11 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.

J-12 Q: A district is co-funding an administrative assistant in the Department of Instruction who works for a new Title I, Part A/LAP 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)/LAP (one hour daily) activities and minutes, but under the "Basic Ed" portion of the form, only the time is documented (five hours a day), not the activities. Do the basic education activities, as well as the time need to be reported?

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

J-13 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.

J-14 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.

J-15 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.

J-16 Q: Can traveling expenses and/or registrations to conferences be paid for intervention specialists whose salaries are paid by I-728, but serve Title I, Part A schoolwide and targeted assistance schools?

A: It depends:

- Yes—If the district is in improvement and part of the required 10 percent set aside for professional development to address why the district did not make AYP is used for these individuals and the training relates to their ability to provide the professional development.
- Yes—If the interventionists are providing Title I, Part A services to eligible students.
- Otherwise no.

Note: I-728 funds may not be combined in a schoolwide program.

J-17 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.

J-18 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.

J-19 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.

J-20 Q: I am an employee charged 20% to federal funds and 80% to non-federal 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. OMB Circular A-87 requires time and effort reports account for all compensated hours.

J-21 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.