Time and Effort Reporting

Federal Requirements

Scope

All schools and districts who use federal funds to pay for all or part of staff salaries and stipends are required to report time and effort for those hours worked.

Time and effort reporting is a federal accountability obligation outlined in CFR 200.430. For details, please see the [Addendum to Bulletin No. 048-17 Federal Fiscal Policy](#).

All federally funded OSSI grants recipients must comply.

Reporting

Reporting requirements depends on the % of employee hours paid for with federal funds.

- For employees with 100% of their salaries or stipends being paid for with funds from one federal program or who work in a schoolwide building and are charged to programs funded by a schoolwide plan, a semi-annual certification can be used.

- For employees whose salaries or stipends are charged to multiple federal programs or paid with a combination of federal, state and/or local funds, monthly reporting is required after the work is completed (typically by the end of the following month in which the work was performed). Reporting should include hours for all of their activities, not just those devoted to federally funded programs.

Substitute T & E Reporting Systems are available for employees who do not have fixed schedules (see page 5 of the BO48-17 Addendum).

Stipends can be included in documentation separate from the monthly or semi-annual certification (see page 4 of the BO48-17 Addendum).

Records

Depending on the locality, the Local Education Agency (LEA) or school building is responsible for maintaining records of these time and efforts reporting. Typically, the business manager or a similar role at a school district office or Educational Service District (ESD) will maintain these records.

Records may be requested at any time for compliance monitoring or federal/state audits.

Contact

Akiva Erezim, Akiva.Erezim@k12.wa.us, Program Supervisor of Continuous Improvement – Grants

Washington Office of Superintendent of
PUBLIC INSTRUCTION