ARIZONA DEPARTMENT OF EDUCATION

GRANTS MANAGEMENT

TIME AND EFFORT CHECKLIST

- ☐ Do you have an approved policy for Time and Effort?
- ☐ Do you have procedures set for Time and Effort?
- ☐ Does your LEA follow Circular A-87 or A-122?

  A - 87 will use both Personnel Activity Reports and Semi-annual certifications (DISTRICTS)

  A - 122 will only use Personnel Activity Reports or monthly logs (CHARTERS)
- ☐ Do you have semi-annual forms available to employees?

  Do they contain? (recommended):

  - ☐ Location (site/school where employee is working)
  - ☐ A space for the employee name and title

  ** ☐ A space for the period to be covered by this certification*

  * Semi-annual will need to be July 1st – December 31st and January 1st – June 30th (or end of school year) to be considered complete

  ** ☐ A location for the funding source

  - ☐ Duties or scope of activity that will provide a clear objective that will benefit the grant

  ** ☐ Employee signature and date line

  - ☐ Supervisor signature and date line

  ** Required

  OMB Circular No.A-87, Attachment B (Selected Items of Cost); Section 8 (Compensation for personal services), Subpart m (Support of salaries and wages)

  (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

- ☐ Do you have monthly logs or Personnel Activity Reports available to employees? Do they contain? (required):

  - ☐ Does it state "must account for the entire day"
  - ☐ After-the-fact (dated after the work has been completed)
  - ☐ Funding source (will need space for multiple grants or funding sources)
  - ☐ Duties or scope of activity that will provide a clear objective that will benefit the grant
  - ☐ Period of time (month of certification)

  OMB Circular No.A-122, Attachment m (Support of Salaries and wages); Section 2; Subpart b

  (5) Personnel activity reports or equivalent documentation must meet the following standards:

  (a) They must reflect an after-the-fact distribution of the actual activity of each employee,

  (b) They must account for the total activity for which each employee is compensated,

  (c) They must be prepared at least monthly and must coincide with one or more pay periods, and

  (d) They must be signed by the employee or responsible supervisory official having firsthand knowledge

  (e) They must provide a clear distribution of activity that represents duties

  (must provide clear link to the benefit of the grant being used)

Coming soon… Substitute Systems

1.) Requires State Approval