



A QUICK GUIDE ON TIME & EFFORT

TIME DISTRIBUTION RECORDS



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Statement of Purpose

The purpose of this guidance is to assist subgrantees to understand what documentation they are to maintain at a minimum for time distribution records ("Time & Effort") . These requirements are set forth under Circulars Number A-87 and A-122, which are established by the White House's Office of Management & Budget (OMB). These circulars are Instructions or information issued by OMB to (all) Federal agencies such as the U.S. Department of Education and the U.S. Department of Agriculture.

When a subgrantee signs a General Statement of Assurance (GSA), it guarantees accountability to the United States of America and the State of Arizona as the recipients of federal and state assistance grants. Consistent with Title 34 of the Code of Federal Regulations (CFR), Sections 76-85, the local educational agency (LEA) assures if awarded a grant, subgrant, or contract, that the subgrantee will accept funds in accordance with applicable federal and state statutes, regulations, program plans and applications, and administer the programs in compliance with all provisions of such statutes, regulations, applications, policies and amendments. This includes the rules set forth for the support of salary and wages, specifically time distribution records.

This handbook is designed to provide guidance. Each LEA is responsible for implementing sufficient procedures to ensure they are in compliance with the appropriate OMB Circular.

Support of Salary and Wages

[OMB Circular A-87, Attachment B, Item 8 \(h\)](#) and [OMB Circular A-122, Attachment B, Item 8 \(m\)](#) —Support of Salary and Wages.

These standards regarding time distribution are **in addition to the standards for payroll documentation**. (1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit/organization.

What is payroll documentation?

Payroll, also called employee compensation, takes different forms. Some employees collect a *salary* (yearly, monthly, or weekly rate) or work for a *wage* (hourly rate). Some employees receive a *commission* (percentage of sales) and some are rewarded with a *bonus* (an amount above regular compensation). Many entities pay employee *fringe benefits*, which are a form of employee compensation.

Entities organize the payroll data in a special journal called a *payroll register* or payroll journal. It gives the employer the information needed to record payroll for the pay period. Other examples of payroll documentation include but are not limited to -

- Leave slips,
- Timesheets,
- Related correspondence (i.e. E-mails),
- Job descriptions,
- Employment contracts,
- Personnel Action Requests (i.e. an employee is transferred from a federal position to a non-federal position),
- Resignation letters and/or board minutes, and
- Payroll reports (see Appendix A).

Examples of Standard Payroll Documentation



Employment contracts

**SCHOOL DISTRICT OF БЕЛОIT
TIME CARD**

Employee _____ Location _____
 Work performed _____ Date _____
 Pay period: From _____ To _____

| Date | # of Hrs. Worked | Date | # of Hrs. Worked | Date | # of Hrs. Worked |
|------|------------------|------|------------------|------|------------------|
| 1 | | 14 | | 27 | |
| 2 | | 15 | | 28 | |
| 3 | | 16 | | 29 | |
| 4 | | 17 | | 30 | |
| 5 | | 18 | | 31 | |
| 6 | | 19 | | | |
| 7 | | 20 | | | |
| 8 | | 21 | | | |

Time cards

PERSONNEL ACTION REQUEST (PAR)
ATTENTION SUPERVISOR: Please attach applicable information listed on the "PAR" Checklist

HR Date Stamp

| IDENTIFYING INFORMATION | | | NEW POSITION | | |
|-------------------------|-----------------|------------------------------------|--------------|------------|------------|
| PCR# | Date Processed: | Personnel# | Salary | Grade/Band | Competency |
| Employee Name | | Last 4 digits of Social Security # | Dept./Unit | | |
| CURRENT POSITION | | NEW POSITION | | | |
| Salary | Grade/Band | Competency | Salary | Grade/Band | Competency |
| Dept./Unit | | Dept./Unit | | | |
| Position Title | | Position Title | | | |
| Current Position # | | New Position # | | | |
| Supervisor & Position# | | Supervisor & Position # | | | |
| Shift: Day | Night | Evening | Shift: Day | Night | Evening |
| Work Schedule Rule: | | Work Schedule Rule: | | | |

Effective Date: _____

1. NEW HIRE/ REINSTATEMENT

Personnel Action Requests (PARs)



Board meeting minutes

MEDICAL LEAVE REQUEST

Employee Information

Name (Last) _____
 Address (Mailing Address) _____
 Phone (Home) _____
 Cell Number _____

Requested _____

Leave slips

Section I. School Districts

[OMB Circular A-87, Attachment B, Item 8—Compensation for personal services](#). Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this Circular, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the established policy of the governmental unit consistently applied to both Federal and non Federal activities;
- (2) Follows an appointment made in accordance with a governmental unit's laws and rules and meets merit system or other requirements required by Federal law, where applicable; and
- (3) Is determined and supported as provided in subsection h.

These rules are codified in Title 2 of the Code of Federal Regulations Part 225 (2 CFR 225).

Periodic Certifications

OMB Circular A-87, Attachment B, Item 8 (h) (3). Periodic Certifications are commonly known as Semiannual or Biannual Certifications. They are required to be completed *at least* every six-months. The only personnel that may utilize this method are employees who dedicate 100% of their time during a fiscal year to one federal program or cost objective. OMB Circular A-87, Attachment B, Item 8 (h) (3) specifically requires the following elements be addressed when these certifications are completed -

- Prepared at least semiannually,
- Signed by the employee *or* supervisory official having first hand knowledge of the work performed by the employee, and
- A statement that the employees **worked** solely on that program for the period covered by the certification.

What does this mean?

- The employee or her/his supervisor must sign the periodic certification **after** the work was performed.
- School districts often prepare certifications that cover the periods of July to December and January to June for a given fiscal year. These periodic certifications are signed shortly after December 31 and after June 30.
- These periodic certifications must be dated on the date they are signed by the employee or the employee's supervisor.
- These periodic certifications *cannot be prepared and signed before* the work has been completed.
- These periodic certifications cannot be completed by employees who are also paid from any other fund (i.e. Maintenance & Operations).
- Many periodic certifications have a statement such as "I Jane Doe certify that I have spent 100% of my time performing Title I duties from July 1, 2006 through December 31, 2006."
- The certification should identify the LEA's name, reporting period, employee's name, employee's position, and federal program.



Question. What about stipends? What if I pay stipends to regular education staff for professional development activities?

- See 'Section III' for more information.

Question. What about schoolwide programs? What if I have employees at a school site with a schoolwide program?

- See 'Section IV' for more information.

Question. A teacher was solely (100%) a Title I teacher for the first half of the school year and changed positions mid-year. This teacher became a regular education teacher for the second half of the school year and did not work on any federal activities. Do we have to maintain time distribution records for this employee for the entire year?

- No. The teacher is required to complete a periodic certification for the period the work was performed and the LEA is required to maintain this documentation. However, the LEA is required to complete and maintain evidence of this change in position. Often LEAs call this a 'personnel action form' or 'personnel action request.' This would demonstrate to an outside observer why there is only a periodic certification for the first half of the year but not the second half.

Personnel Activity Reports

OMB Circular A-87, Attachment B, Item 8 (h) (4). Personnel Activity Reports are commonly known as Time and Effort Logs or Monthly Logs. They are required to be completed *at least* monthly. Personnel that must utilize this method are employees who dedicate their time to:

- a. More than one Federal award,
- b. A Federal award and a non Federal award,
- c. An indirect cost activity and a direct cost activity,
- d. Two or more indirect activities which are allocated using different allocation bases, or
- e. An unallowable activity and a direct or indirect cost activity.

OMB Circular A-87, Attachment B, Item 8 (h) (5) specifically requires the following elements be addressed when these reports are completed:

- They must reflect an after the fact distribution of the actual activity of each employee,
- They must account for the total activity for which each employee is compensated,
- They must be prepared at least monthly and must coincide with one or more pay periods, and
- They must be signed by the employee.

What does this mean?

- The employee must sign the report **after** the work was performed.
- School districts often prepare these reports monthly, such as for the period of July 1 through July 31. These reports are signed shortly after the end of each month.
- These reports must be dated on the date they are signed by the employee.
- These reports *cannot be prepared and signed before* the work has been completed.
- Even the non-federal time must be accounted for on this report.
- The reports should identify the LEA's name, reporting period, employee's name, employee's position, federal program, 100% of work activities, and employee's signature.
- If an employee works 9 months during a fiscal year, there must be 9 reports. If the employee works all 12 months of the fiscal year, there must be 12 reports. If an employee works 9.5 months, there must be 10 reports.



Question. What about stipends? What if I pay stipends to regular education staff for professional development activities?

- See 'Section III' for more information.

Question. What about schoolwide programs? What if I have employees at a school site with a schoolwide program?

- See 'Section IV' for more information.

Question. A teacher was solely (100%) a Title I teacher for the first half of the school year and changed positions mid-year. This teacher became a regular education teacher for the second half of the school year and did not work on any federal activities. Do we have to maintain time distribution records for this employee for the entire year?

- No. The teacher is required to complete a periodic certification for the period the work was performed and the LEA is required to maintain this documentation. However, the LEA is required to complete and maintain evidence of this change in position. Often LEAs call this a 'personnel action request.' This would demonstrate to an outside observer why there is only a periodic certification for the first half of the year but not the second half.

Section II. Non-Profit Charter Schools

Based on guidance issued by the U.S. Department of Education on November 15th, 2012, Charter Schools may follow the cost principles under OMB Circular A-87 for funding received for state administered federal programs in its capacity as an LEA. Please refer to 'Section I' for guidance.

For a charter school that receives it's funding as a non-profit, OMB Circular A-122 still applies.

A copy of the guidance from the U.S. Department of Education is provided on the next page.

U.S. Department of Education Guidance for Charter Schools on Time and Effort

From: Brown, Paul (Sandy) [<mailto:Paul.Brown@ED.GOV>]

Sent: Thursday, November 15, 2012 04:01 PM

To: TITLEIDIRECT@LISTSERV.ED.GOV <TITLEIDIRECT@LISTSERV.ED.GOV>

Subject: [TITLEIDIRECT] Application of OMB Circular A-87 and Time and Effort Documentation to Charter School that Are Local Educational Agencies

Dear State Directors,

We received a question about whether the guidance and flexibility discussed in the September 11, 2012, letter regarding time and effort documentation applies to charter schools that are local educational agencies (LEAs) in the same way that it applies to other LEAs. The answer is yes, for the following reasons:

- The cost principles in Office of Management and Budget (OMB) Circular A-87 are applied in determining costs incurred by a governmental unit under Federal awards. Under OMB Circular A-87, the term “governmental unit... #157; means “the entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of the governmental units may function independently of the governmental unit in accordance with the term of the award...#157;
- Under section 9101(26)(A) of the Elementary and Secondary Education Act of 1965, as amended (ESEA), an LEA is defined generally as a “public board of education or other public authority legally constituted within a State for either administrative direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district, or other political subdivision of a State...#157;
- Although under State law a charter school LEA may be granted its charter as a non-profit, in the case of State-administered programs such as Title I, where the charter school receives funding in its capacity as an LEA rather than as a non-profit, OMB Circular A-87 would apply. As an LEA, the charter school, by definition, serves as a public authority within the State on an equivalent basis with other LEAs and, in this capacity, effectively serves as a component of State and local government. Thus, under these circumstances we believe that the cost principles in OMB Circular A-87 would apply regardless of the entity that holds the charter.
- To the extent that a charter school receives grant funding outside of its role as an LEA (e.g., as a non-profit entity) the applicable OMB Circular would apply to those funds. This is true even if the charter school also receives funds through a subgrant from the State educational agency.

I hope that this information is helpful. If there are any questions, please let Todd Stephenson know. He can be reached at (202) 205-1645 or at Todd.Stehenson@ed.gov.

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Section III. Stipends, Supplemental Contracts, and/or Extra Hours

Question: Are time distribution records (time and effort) required for stipends, supplemental contracts, and/or extra hours?

Answer: Yes. A stipend is a fixed sum of money paid periodically for services or to defray expenses. Stipends (and other supplemental contracts) must also be reported per OMB Circulars A-87 and A-122.

- Sign-in / attendance logs may be used as time and effort documentation for extra hour pay related to a work performed for a federal award program (e.g., pay for math/science training charged to Title II Eisenhower Award).
- A signed supplemental contract that stipulates a specific federal program job 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).
- A stipend for performing a federal award job duty may be used as time and effort documentation so long as the employee signs either the stipend or an after-the-fact certification of performance (e.g., pay for supervision of a particular federal program charged to that program).
- Multiple federal award program supplemental contracts / stipends must be supported by **personnel activity reports** documenting actual time spent on each objective (e.g., pay for a supplemental contract to administer a summer school program serving Title I and Special Education eligible students may be charged to Title I and Special Ed only if supported by a personnel activity report).
- Additional documentation, includes brochures or event descriptions for professional development activities, lesson plans for Extended School Year (ESY)/summer school, etc...

Question: Is there a specific form to document these types of payments?

Answer: No. However, some LEAs in Arizona have developed their own form to help them with these types of payments (See Appendix E).

Question: Are guest (substitute) teachers required to keep time and effort records?

Answer: Yes. An LEA must have time and effort records for guest teachers. If a guest teacher works solely in one federal award program (a single cost objective), the guest teacher should sign a certification. It may be easier to have the guest teacher sign a certification at the end of the work assignment rather than semi-annually. Alternatively, the certification may be signed by a supervisor with direct knowledge of the guest teacher's activities, the principal. Guest teachers hired to permit regular education teachers to attend in-service training are working on a single cost objective.

If a guest teacher works during an assignment in one federal award program and for other programs (multiple cost objectives), the guest teacher must keep an activity report, recording the time spent daily on each cost object during the assignment. While personnel activity reports are required only monthly, it may be more convenient to have a guest teacher sign a report after each assignment. If an assignment continues beyond the end of the month, the teacher should sign an activity report at the end of each month.

Section IV. Schoolwide Programs

Schools with schoolwide programs use Title I funds to implement comprehensive strategies for improving the educational program of the whole school in schools with 40% or more poverty to increase the achievement of all students, particularly at-risk students.

In a Title I schoolwide school, Title I funds may be used to provide services to any student.

How does an LEA document employee time and effort in schools that operate schoolwide programs? The answer is: It varies.

[Non-Regulatory Guidance](#) (Page 63) from the U.S. Department of Education, specifically states the following:

1. If a school operating a schoolwide program **consolidates Federal, State, and local funds under section 1114(a)(3) in a consolidated schoolwide pool**, an employee who is paid with funds from that pool is not required to file a semi-annual certification. Because Federal funds are consolidated with State and local funds in a single consolidated schoolwide pool, there is no distinction between staff paid with Federal funds and staff paid with State or local funds.
2. If a school operating a schoolwide program **does not consolidate Federal funds with State and local funds** in a consolidated schoolwide pool, an employee who works, in whole or in part, on a Federal program or cost objective must meet the OMB Circular A-87 requirements as follows:
 - (a) An employee who works solely on a single cost objective (i.e., a single Federal program whose funds have not been consolidated or **Federal programs whose funds have been consolidated but not with State and local funds**) must furnish a semiannual certification that he/she has been engaged solely in activities supported by the applicable source in accordance with OMB Circular A-87, Attachment B, paragraph 8.h(3).
 - (b) An employee who works on multiple activities or cost objectives (i.e., in part on a Federal program whose **funds have not been consolidated in a consolidated schoolwide pool and in part on Federal programs supported with funds that have been consolidated in a pool or on activities funded from other revenue sources**) must maintain time and effort distribution records in accordance with OMB Circular A-87, Attachment B, paragraph 8.h(4), (5) and (6). The employee must document the portion of time and effort dedicated to:
 - (1) The Federal program; and
 - (2) Each program or other cost objective supported by either consolidated Federal funds or other revenue sources.

NON-REGULATORY GUIDANCE

TITLE I FISCAL ISSUES:
MAINTENANCE OF EFFORT
COMPARABILITY
SUPPLEMENT, NOT SUPPLANT
CARRYOVER
CONSOLIDATING FUNDS IN SCHOOLWIDE PROGRAMS
GRANTBACK REQUIREMENTS



REVISED
February 2008

Schoolwide Programs

Now that you read the guidance, what does it mean?

- If **all** of the funds (**federal, state and local**) are consolidated at a school site (the school site is operating a Schoolwide III program) then time distribution records (time and effort) are not required to be maintained for employees at the school site with a Schoolwide III program. If an employee is paid from any fund outside of the consolidated fund (i.e. Homeless Education), the employee must complete personnel activity reports.
- If **all of the federal funds** are consolidated at a school site (the school site is operating a Schoolwide II program) but not state and local, employees performing Schoolwide II related duties may fill out a periodic certification. Employees performing any duties outside of the Schoolwide II program may not use this method.
- If **some of the federal funds** are consolidated at a school site (the school is operating a Schoolwide I program) and employees at that site perform Schoolwide I duties and duties outside of that program, employees must complete personnel activity reports (monthly logs) to account for 100% of their time.
- If **some of the federal funds** are consolidated at a schoolwide site (Schoolwide I) and employees at that site perform Title I duties only under the Schoolwide I program and no other duties for any other program, the employees may complete a periodic certification.
- Instead of specifying "Title I" as the federal program/cost objective when completing time distribution records, the employee will specify "Schoolwide I/Title I" or "Schoolwide II" as the cost objective.

For more information on consolidating funds in schoolwide programs, please go online to the ADE's NCLB Document Library and review Section E under "[Ed.gov Title I Fiscal Guidance.](#)"

Section V. Substitute System for Time and Effort Reporting

In September 2012, the Arizona Department of Education (ADE) was authorized by the U.S. Department of Education to approve Arizona local educational agencies (LEAs) to use a substitute system for time-and-effort reporting in accordance with the guidelines provided on the next page.

In permitting an LEA to use the substitute system, the ADE must obtain from the LEA a management certification ([Appendix F](#)) certifying that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. The certification -

- ◇ Must include a full disclosure of any known deficiencies with the system or known challenges with implementing the substitute system.
- ◇ May be used by auditors and ADE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system.

Note

This method may reduce burden for eligible LEA administrative staff because they will have to track fewer personnel activity reports. However, LEA administrative staff will have to track three instead of two types of time distribution records.

- 1) Periodic certifications (also known as semiannual certifications) for employees who work solely on a Federal award or cost objective.
- 2) Personnel activity reports (also known as monthly logs) for employees who work on:
 - More than one Federal award,
 - A Federal award and a non Federal award,
 - An indirect cost activity and a direct cost activity,
 - Two or more indirect activities which are allocated using different allocation bases, or
 - An unallowable activity and a direct or indirect cost activity.
- 3) Substitute system for employees who -
 - Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports,
 - Work on specific activities or cost objectives based on a predetermined schedule, and
 - Not work on multiple activities or cost objectives at the exact same time on their schedule (i.e. a teacher providing intervention instruction to eligible Title I students and special education students during a single class period.).

Guidelines

- 1) To be eligible to document time and effort under the substitute system, employees must –
 - a. Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports;
 - b. Work on specific activities or cost objectives based on a predetermined schedule; and
 - c. Not work on multiple activities or cost objectives at the exact same time on their schedule (i.e. a teacher providing intervention instruction to eligible Title I students and special education students during a single class period.)

- 2) Under the substitute system, in lieu of personnel activity reports, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards under section (3). An acceptable work schedule may be in a style and format already used by an LEA.

- 3) Employee schedules must:
 - a. Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
 - b. Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
 - c. Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.

- 4) Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section (3). The effective dates of any changes must be clearly indicated in the documentation provided.

- 5) Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred.

A deviation from the employee's established schedule of 5% or more is considered significant and would result in the need for the employee to revert to a personnel activity report for the period in question. The substitute system may be used for the remainder of the semi-annual period. The following example is based on an employee who works the traditional 9 to 5, 40-hour work week.

| Average Monthly Hours | Program | Percent per Program | Hours per Program | 5% Deviation in Hours | Example 1 | Example 2 |
|-----------------------|---------|---------------------|-------------------|-----------------------|-----------|-----------|
| 180 | Title I | 42% | 75.60 | 3.78 | 79.38 | 75.60 |
| | IDEA | 13% | 23.40 | 1.17 | 23.40 | 21.40 |
| | M&O | 45% | 81.00 | 4.05 | 77.22 | 83.00 |
| | | 100% | 180.00 | 9.00 | 180.00 | 180.00 |

If an employee's schedule is fixed and the employee spends 23.40 hours of their time performing activities for the IDEA program each month throughout the year, a significant deviation on a program (such as 2 hours less on IDEA in a month) would require the need to revert to a personnel activity report for the period in question.

Single Cost Objective

Appendix B to OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments ([2 CFR 225](#)) requires an employee whose salary and wages are supported, in whole or in part, with Federal funds to document his/her time spent working on Federal programs in order to ensure that charges to each Federal program reflect an accurate account of the employee's time and effort devoted to that program.

Semiannual certifications

If an employee works solely on a single Federal award or cost objective, charges for the employee's salary and wages must be supported by periodic certifications that the employee worked solely on that program or cost objective for the period covered by the certification. Those certifications must --

- Be prepared at least semiannually.
- Signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

Personnel activity reports

If an employee works on multiple activities or cost objectives, a distribution of the employee's salary and wages must be supported by a personnel activity report (PAR) or equivalent documentation. The Appendix lists instances of multiple activities or cost objectives for which a PAR is required — that is, if an employee works on –

- More than one Federal award.
- A Federal award and a non-Federal award.
- An indirect cost activity and a direct cost activity.
- Two or more indirect activities that are allocated using different allocation bases.
- An unallowable activity and a direct or indirect cost activity.

A 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.
- Be prepared at least monthly and coincide with one or more pay periods.
- Be signed by the employee.

This guidance addresses one frequently asked question regarding these time-and-effort requirements: is it possible for an employee to work on a single cost objective if the employee's salary and wages are supported by more than one Federal award or a Federal award and a non-Federal award? This question results from tension between the requirements above regarding when a semiannual certification is required and when the employee must maintain a PAR, because a "single cost objective" may, in some cases, be supported by multiple Federal awards or by Federal awards and non-Federal funds.

Definition of "cost objective" - A function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

A "single cost objective," therefore, can be, for example, a single function or a single grant or a single activity. As the examples below illustrate, it is possible to work on a single cost objective even if an employee works on more than one Federal award or on a Federal award and a non-Federal award. The key to determining whether an employee is working on a single cost objective is whether the employee's salary and wages can be supported in full from each of the Federal awards on which the employee is working, or from the Federal award alone if the employee's salary is also paid with non-Federal funds.

Examples of a "single cost objective"

The following examples are intended to illustrate a "single cost objective" only. In reviewing the examples, therefore, please assume that the uses of funds described in each example are otherwise allowable under the programs illustrated. For example, assume in Example 1 that Title I, Part A funds may support a supplemental math teacher and in Example 3 that there is no violation of supplanting in a schoolwide program.

1. Title I, Part A funds and State compensatory education funds

Single Cost Objective: Examples

An LEA supports a supplemental math teacher to serve low-achieving students with 50 percent Title I, Part A funds and 50 percent State compensatory education funds.

Teaching math to low-achieving students is a single cost objective because it can be fully supported under Title I, Part A. Only a semiannual certification, therefore, is required even though the employee's salary is supported by a Federal award and a non-Federal award.

2. Title I, Part A funds and local funds

A teacher in a Title I schoolwide school is paid with local funds to teach first grade in the morning to decrease class size for reading and is paid with Title I, Part A funds to teach a supplemental reading recovery class in the afternoon. (The school has a sufficient number of first-grade teachers to meet the requirements of ESEA section 1114(a)(2)(B).)

Because the part-time first-grade teacher is not needed in order to provide the basic education program in the schoolwide program school, her salary could be supported with Title I, Part A funds, even though it is not. Similarly, her salary for providing reading recovery could be supported with Title I, Part A funds. Both her functions, therefore, are fully supportable with Title I, Part A funds, and the schoolwide program constitutes a single cost objective. Only a semiannual certification, therefore, is required even though the teacher's salary is supported by a Federal award and local funds and she conducts two different activities.

3. Funds under Sections 611 and 619 of the Individuals with Disabilities Education Act (IDEA)

A preschool special education teacher is funded with 50 percent IDEA section 611 funds and 50 percent with IDEA section 619 funds.

Teaching preschool special education is an allowable activity under both IDEA sections 611 and 619. Accordingly, the teacher is performing a single cost objective even though she is supported with funds from two separate Federal awards; therefore, she need only file a semiannual certification.

4. Title I, Part A funds and CEIS (comprehensive early intervening services) funds under IDEA

A teacher works with low-achieving students and is supported with 60 percent Title I, Part A funds and 40 percent CEIS funds.

Teaching low-achieving students is a single cost objective because it can be fully supported under both Title I, Part A and CEIS. Only a semiannual certification, therefore, is required even though the employee's salary is supported by two Federal awards.

5. Title I, Part A funds and local funds

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, 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.

6. ESEA Title VII, Part A formula grant funds and state/local funds

A high school math teacher's regular salary is paid with State and local funds. The teacher conducts an after-school support program for Native American students in the school, and also teaches at a summer academic camp for Native American students in the school district; for both of these activities, he is paid from Title VII, Part A funds. Although the teacher could not be paid with Title VII, Part A funds to teach high school math, the portion that the teacher is paid with Title VII, Part A funds is easily segregated from his daily teaching schedule. Accordingly, the teacher's after-school and summer activities are each a single cost objective and the teacher need only file a semiannual certification for the time he is paid with Title VII, Part A funds.

7. State leadership funds under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV)

Single Cost Objective: Examples

and State funds

A State curriculum specialist who develops new career and technical education courses and initiatives is funded 50 percent with Perkins IV funds reserved under section 112(a)(2) for State leadership and 50 percent with State general funds.

Career and Technical Education curriculum development is a single cost objective because it can be fully supported with State leadership funds under Perkins IV. Only a semiannual certification, therefore, is required even though the employee's salary is supported by a Federal award and State funds.

Sample Employee Certification and Schedule

2012–2013 SCHOOL YEAR SCHEDULE

Employee: Jane Doe
Position: Instructional Assistant
School: Lincoln Elementary

| Monday | Tuesday | Wednesday | Thursday | Friday |
|--|---|--|---|--|
| 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum | 8:00-8:30 Consult with staff regarding Title I students/curriculum |
| 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break | 8:30-8:45 Break |
| 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support | 8:45-9:15 Special ed. support |
| 9:15-10:00 Small group reading | 9:15-10:00 Small group reading | 9:15-10:00 Small group reading | 9:15-10:00 Small group reading | 9:15-10:00 Small group reading |
| 10:00-10:30 Small group math | 10:00-11:00 2 nd grade Title I reading/math | 10:00-10:30 Small group math | 10:00-11:00 2 nd grade Title I reading/math | 10:00-10:30 Small group math |
| 10:30-11:00 2 nd grade Title I reading/math | | 10:30-11:00 2 nd grade Title I reading/math | | 10:30-11:00 2 nd grade Title I reading/math |
| 11:00-11:30 Lunch Break | 11:00-11:30 Lunch Break | 11:00-11:30 Lunch Break | 11:00-11:30 Lunch Break | 11:00-11:30 Lunch Break |
| 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up | 11:30-11:45 Individual special ed. student catch-up |
| 11:45-12:35 Small group math | 11:45-12:35 Small group math | 11:45-12:35 Small group math | 11:45-12:35 Small group math | 11:45-12:35 Small group math |
| 12:35-1:05 Small group writing | 12:35-1:05 Small group writing | 12:35-1:05 Small group writing | 12:35-1:05 Small group writing | 12:35-1:05 Small group writing |
| 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break | 1:05-1:20 Break |
| 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep | 1:20-1:40 Title I prep |
| 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math | 1:40-2:30 First grade Title I reading/math |
| 2:30-3:30 Title I lesson planning and student learning plan follow-up | 2:30-3:00 Title I lesson planning | 2:30-3:30 Title I lesson planning and student learning plan follow-up | 2:30-3:00 Title I lesson planning | 2:30-3:30 Title I lesson planning and student learning plan follow-up |
| | 3:00-3:30 Bus duty | | 3:00-3:30 Bus duty | |

Appendixes

Appendix A—Payroll Report

Journal Distribution Detail by Account

☒ Subtotals

Fiscal Year: 2010-2011

| Employee | Period | Gross | Soc Sec Wages | Medicare Wages | Federal Wages | Social Security | Medicare | Fede Ta |
|---------------------------------------|--------|-----------------|------------------|-------------------|------------------|--------------------|--------------|------------|
| Account: 113.100.1000.6150.500 | | | | | | | | |
| McFadden, Jane Doe | 13 | 206.63 | 206.63 | 206.63 | 186.79 | 12.81 | 3.00 | |
| McFadden, Jane Doe | 14 | 181.32 | 181.32 | 181.32 | 163.91 | 7.62 | 2.63 | |
| McFadden, Jane Doe | 15 | 203.37 | 203.37 | 203.37 | 183.85 | 8.54 | 2.95 | |
| McFadden, Jane Doe | 15 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 16 | 111.50 | 111.50 | 111.50 | 100.80 | 4.68 | 1.65 | |
| Account: 596.270.1092.6112.500 | | | | | | | | |
| McFadden, Jane Doe | 16 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 17 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 18 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 19 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 20 | 84.53 | 84.53 | 84.53 | 76.42 | 3.55 | 1.23 | |
| McFadden, Jane Doe | 20 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 21 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 22 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 23 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| McFadden, Jane Doe | 24 | 371.96 | 371.96 | 371.96 | 336.25 | 15.62 | 5.39 | 1 |
| GRAND TOTALS: | | 4,506.95 | 4,506.95 | 4,506.95 | 4,074.27 | 193.40 | 65.36 | 10 |

Appendix B—Individual Periodic Certification

Federal Funding Compliance

Time and Effort Log

Fiscal Year Bi-annual Certification

Name of School District:

OMB Circular A-87 requires employees who are compensated by federal grant dollars and work solely federal award to submit at least semi-annual certifications that the employee worked solely on that program.

[OMB Circular A-87 Appendix B.8.\(8\).\(3\)](#) 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.

I, , certify that 100% of my work time from
(Employee Full Name)

to was spent on
(Beginning Date ex. Month/Date/Year) (Ending Date ex. Month/Date/Year)

duties and responsibilities.
(Federal Funding Source)

Employee Signature

Supervisor Signature

Date

Date

Appendix E—Payment for Additional Work

Some LEAs choose to develop forms to keep track of payments made to employees for additional work.

| | |
|--|---|
| School Name Payment for Additional Work | |
| Date: _____ | |
| Employee Name: _____ | <input type="checkbox"/> Stipends |
| Employee ID: _____ | <input type="checkbox"/> Training |
| School/Department: _____ | <input type="checkbox"/> ESY/Summer School |
| Position: _____ | <input type="checkbox"/> Substitute |
| | <input type="checkbox"/> Other : _____ |
| Type of work completed/reason for payment: _____ | |
| Description of work completed (be specific): _____ _____ _____ | |
| Work Start Date: _____ Estimated completion date: _____ | |
| Hours Worked: _____ Rate of Pay: _____ Total to be paid: _____ | |
| Account/Funding code: _____ | |
| Employee signature: _____ | |
| Date: _____ | Supporting documentation <input type="checkbox"/> Copy of event description (brochures, etc.) <input type="checkbox"/> Sign in sheets <input type="checkbox"/> Supplemental Contracts <input type="checkbox"/> Other : _____ |
| Authorization of Completion of Additional Work | |
| This confirms that the work as agreed to by _____ was (employee name) | |
| completed on _____ (Date of work completed) | |
| Final and total payment is due and approved by: | |
| Supervisor's Signature: _____ | Date: _____ |

ABC Elementary School District
Any Town, Any State USA

Sign-In Sheet

Grant: _____ Activity: _____
 Date: _____ Start Time: _____ End Time: _____ Total Hours: _____

By signing this document, you affirm that you have participated and completed the activity above for the specified program.

| No. | Employee Name (Printed) | Employee Signature |
|-----|-------------------------|--------------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |

Please attached any supporting documentation such as event descriptions and/or brochures.

Supervisor Signature (optional)

Appendix F—Substitute System Printer Friendly Forms

Annual Management Certification

This certification is required to be submitted to the Grants Management Division of Arizona Department of Education no later than October 30th annually. If the LEA has not completed and submitted this certification it may not use the substitute system for time and effort reporting. This substitute system only applies to LEAs that are required to adhere to [OMB Circular A-87 \(2 CFR 225\)](#).

Name of LEA _____

CTDS Number _____

Fiscal Year (FY) _____

Disclosure

The LEA is required to fully disclose of any known deficiencies with the system or known challenges with implementing the substitute system below.

Certification

I certify that only eligible employees will participate in the substitute time-and-effort system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Superintendent's Signature _____

Date Signed _____

Business Manager's Signature _____

Date Signed _____

In accordance with 34 CFR 80.42, please retain this for your records.

Please submit the signed and dated certification electronically to the Grants Management Division at grantsmanagementgroup@azed.gov.

Semiannual Certification (Employee with a Fixed Schedule)

Substitute System Only

Name of LEA: _____

Employee Name: _____

Position: _____

School Site: _____

Certification Period: _____ to _____

Type of Schedule (select one):

_____ Daily

_____ Biweekly

_____ Weekly

_____ Other: _____

A copy of this employee's fixed schedule is attached to this certification.

Supervisor's Initials

| Program or Cost Objective | Distribution of Time (%) |
|---------------------------|--------------------------|
| | |
| | |
| | |
| TOTAL | 100% |

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Employee Signature

Date (mm/dd/yyyy)

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Supervisor Signature

Date (mm/dd/yyyy)



DECEMBER 2012

ARIZONA DEPARTMENT OF EDUCATION
1535 WEST JEFFERSON STREET
PHOENIX, ARIZONA 85007
(602) 542-5393, (800) 352-4558

