

Time and Effort

Colorado Springs School District 11 (the District) will maintain a time and effort reporting system and obtain time and effort certification documentation from employees in compliance with federal regulations. This time and effort reporting system will accurately track, document and charge the amount of time spent performing federally funded activities allowable and allocable to federal awards.

Reason for Procedure

Time and effort certification and reporting is a federal requirement. In order to use federal funding for personnel costs, the District must maintain an accurate system for reporting the time and effort that employees devote to federal projects. Requirements for time and effort are contained in 2 CFR Section 200.430(i).

Requirements

Time and effort supporting documentation must be prepared for all District staff with wages and/or benefits that are charged:

- To a single federal award or single cost objective;
- To multiple federal awards or multiple cost objectives
- To any combination of a federal award and other federal, state or local funding sources
- To meet matching or cost-sharing requirements of federal awards

Completion of time and effort forms are a joint responsibility between the employee and the supervisor.

To meet the time and effort certification requirements of Office of Management and Budget (OMB) 2 CFR Section 200, the District uses two time and effort forms: the Time and Effort Certification (CERT) and the Personnel Activity Report (PAR). There are also one-time supplemental payments made to employees through extra-curricular or professional development hours. Which of these forms and process is used depends on whether the employee works on one or multiple cost objectives and on whether the employee is being compensated for time over-and-above his or her base pay (e.g., for professional development or extra-curricular instruction):

One cost objective: the CERT applies to staff that work solely (100%) on a single cost objective, and must be completed at least twice a year. The CERT is prepared, signed* and dated by the CERT-qualifying supervisory official (usually a Program Manager or a school Principal) with first-hand knowledge of the work performed by each CERT-qualifying employee.

Multiple cost objectives: the PAR applies to employees that work on multiple cost objectives, and must be completed after the end of every pay period (usually monthly). The PAR must be prepared, signed* and dated by the PAR-qualifying employee and the supervisory official.

Extra-curricular (EC) or professional development (PD) hours outside the normal base compensation: the Extra Duty request must be approved prior to the event or activity when personnel costs are charged to grant funds for PD or EC activities outside normal base compensation. In cases of one-time payments after the fact, the grant eligibility will be assessed for eligibility and the charges moved if deemed ineligible.

CERTs, PARs and extra-duty forms must be prepared after the time and effort have been incurred and must be submitted by the 5th of the following month.

*When emergency conditions exist (there exists a threat to public health, welfare, or safety), in lieu of signature approval, email or other documentable forms of approval as designated by the Superintendent or designee are acceptable.

Definitions

Cost objective: a function, organizational subdivision, contract, grant or other cost activity for which cost data are needed and for which costs are incurred. In many cases, a single federal program may have two or more cost objectives that the District must document to demonstrate compliance with federal program requirements. For example, Title I, Part A administration is a separate cost objective from Title I, Part A professional development activities.

Effort: effort is generally defined as the proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is compensated. Total effort for an employee must equal 100% (+ or - 1% due to rounding). An individual's total time compensated by base salary serves as the basis for determining their total effort. In other words, if an individual who is being compensated for a 100% appointment works 40 hours in a week, then 20 hours would represent 50% of his/her professional effort. If another individual only works 20 hours in a week, then 10 hours represents 50% of his/her professional effort.

Funding source - The federal grant or other funding source (e.g., operating fund) which is the source of personnel compensation.

Personnel Activity Report (PAR): a type of time and effort certification used by an employee working on multiple cost objectives which records the percent of that employee's actual effort for each cost objective. PARs must be created after the work has been executed, must account for the total activity for which an employee is paid through their normal base compensation; must be prepared at least monthly and coincide with one or more pay period; and must be signed* by the employee.

Time and Effort Certification (CERT): a type of time and effort certification used for an employee working on a single cost objective that confirms effort has been spent solely on the single cost objective for the entire period covered by the certification. CERTs must be prepared at least every six months and must be signed* by a supervisor with first-hand knowledge of the work performed.

Schoolwide Program is a single cost objective – CERTs are required for employees charged to federal funds who work 100% on the schoolwide program. If an employee's time is split

between activities in a schoolwide program and those not in the schoolwide program, then monthly PARs would be required.

Adopted March 18, 2015
Revised August 26, 2020

LEGAL REF.: 2 CFR § 200

CROSS REFS.: DD, Grants – Pre-Award Planning and Budgeting
DD-R-1, Cost Sharing/Matching
DD-R-2, Supplantation
DD-E-1, Internal Intent to Apply form
DD-E-2, External Intent to Apply form
DE, Grants - Post Award Expenditures/Disbursements
DE-R-1, Allowable Use of Funds
DE-R-3, Indirect Cost Rates
DE-R-4, Audit/Audit Resolution
DE-R-5, Grant Reporting
DE-E-1, Time and Effort form – Single Cost Objective
DE-E-2, Time and Effort form – Partial Payment
DE-E-3, Time and Effort form – Multiple Cost Objectives
LC, Research Projects, Studies, Experiments, and Surveys