

TIME & EFFORT REPORTING: FREQUENTLY ASKED QUESTIONS

July 2023

1. Who needs to complete Time and Effort Forms?

The following employees need to complete Time and Effort forms:

- OAE staff members paid in full or in part with federal Adult Education & Literacy Act (AEFLA) or state matching funds; and
- Employees of any adult education providers paid in full or in part with Adult Education & Family Literacy Act (AEFLA) federal or state matching funds.

2. Why do we need to complete Time and Effort Forms?

In accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ([2 CFR § 200.430](#)), all employees who are paid in full or in part with federal funds must keep specific documents demonstrating their time spent on grant-related activities. [2 CFR § 200.430](#) further specifies the requirements for this documentation. [More information is also available in OAE's Time & Effort Policies & Procedures available on the website here.](#)

3. How do I know which Time and Effort Form to complete?

There are two types of time and effort certifications: **Time and Effort Semi-Annual Certifications** and **Time and Effort Work Activity Reports**. The specific type of time and effort certification an employee will complete depends on if they are paid from one or multiple funding sources and if their work supports one or multiple cost objectives. The Time & Effort Certification Requirement Chart in OAE's Time & Effort Policies and Procedures.

4. When are the forms due?

The Time and Effort Semi-Annual Certifications must be completed twice a year. The first reporting period runs from July 1 – December 31, and the second from January 1 – June 30. The Work Activity Reports must be completed monthly. Please note, both employees and supervisors must sign the forms at the end of the reporting period.

5. I am confused about who would use the Semi-Annual Certification Form for Multiple Funding Sources: One Cost Objective. Can you provide some examples?

An employee would use the Semi-Annual Certification Form for Multiple Funding Sources: One Cost Objective when their salary is paid from one funding source, but their work supports one cost objective and could be 100% supported from either funding source. Some examples include:

- **Example 1:** An Adult Basic Education Teacher is paid 50% from federal 231 funds and 50% from state matching funds. The teacher spends 100% of her time teaching, which is an allowable activity under both federal 231 and state matching funds. In addition, her salary could be fully supported from either funding source. Therefore, the employee would use the Semi-Annual Certification Form for Multiple Funding Sources: One Cost Objective.

- **Example 2:** A Career Services Coordinator is paid 25% from federal 243 Integrated English Literacy & Civics Education (IELCE) funds and 75% from federal 231 funds. She spends 100% of her time providing career services for students in the program. In addition, her salary could be fully supported from either funding source. Therefore, she would use the Semi-Annual Certification Form for Multiple Funding Sources: One Cost Objective.

6. Can we just pay the salary off of budget estimates?

No. [2 CFR § 200.430](#) specifies that charges to federal awards for salaries/wages must be based on records that accurately reflect the **work performed**. It also specifies that budget estimates do not qualify as support for charges to Federal awards. **Therefore, if an employee's reported time and effort worked towards a specific cost objective deviates from the original estimate, the salary charges must be reconciled at least quarterly.**

7. If I do not want to reconcile salary, can I just make sure my Time and Effort forms always reflect what was in the original budget estimate?

No. [2 CFR § 200.430](#) specifies that charges to federal awards for salaries/wages must be based on records that **accurately reflect the work performed**. Therefore, your Time and Effort forms must report the time you *actually* worked towards specific cost objectives. Your reported time should vary appropriately with your actual work duties performed.

8. How often do I need to reconcile the salary charges?

You must reconcile the salary charges quarterly, at a minimum. Please note, if an employee's actual effort significantly deviates from original budgeted time, the supervisor must redirect the effort of the employee or seek a budget amendment.

9. My salary is split between programmatic and administrative duties. What form do I need to submit? Do I need to reconcile my salary charges?

In accordance with AEFLA Section 233, local adult education providers must spend no more than 5% of their funds on administrative costs. Therefore, employees who complete both programmatic and administrative duties, such as program administrators, must complete a Work Activity Report monthly to document their time spent on programmatic vs. administrative duties. If the amount of time worked towards each cost objective differs from the original budgeted amount, you must reconcile the salary charges quarterly.

10. My salary is paid with multiple funding sources. Some of it is paid with the adult education funds our program receives from TCSG and some is paid from another grant. Can I keep separate Time & Effort forms for each grant?

[2 CFR § 200.430](#) specifies that time and effort documentation must: (a) reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities, and (b) encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis. OAE prefers that the Time and Effort documentation for TCSG includes 100% of your time worked, regardless of whether that time is paid with adult education or other grant funds. Alternatively, you can keep

separate Time & Effort forms for each grant, provided that, together, they represent 100% of your compensated activities.

11. My agency already has time and effort forms we keep for other federal awards. Can we use those?

You may use your agency's Time and Effort forms if they meet the requirements outlined in [2 CFR § 200.430](#) as well as TCSG's Time and Effort policy. Please email the forms to OAE for review prior to using them for the adult education grant.

12. Do substitutes need to keep Time & Effort Documentation?

Yes, if substitutes are paid in full or in part with federal or state matching funds, they must keep Time & Effort forms. If the substitute is paid from one funding source and supports one cost objective, then they can complete the appropriate Semi-Annual Certification. If they are paid from multiple funding sources and support multiple cost objectives (ex: corrections and IELCE), then they would complete the Work Activity Report.

13. How do I document time worked on weekends on the Work Activity Report?

If needed, you can add rows to the Work Activity Report excel sheet. You can do so by selecting and left clicking the row above or below where you would like to add an additional day. Then click insert. This will add a new row to the spreadsheet.

