



Technical College System of Georgia

**Office of Adult Education
FY24 Time & Effort Reporting**

July 2023

Agenda

- Why Time & Effort Matters
- Federal Regulations
- Cost Objectives (state & local activities)
- Time and Effort Forms
 - Semi-Annual Certification Forms
 - Time & Effort Work Activity Report
- FAQs and Questions

Why Time & Effort Matters

- In adult education, a **significant** portion of funding goes to support salaries.
- Having the appropriate Time & Effort documentation ensures we are in compliance with federal regulations and not at risk of losing funding.
- **Keeping funding = serving students!**

Federal Regulations

- Per [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.
- Employees who are paid from State or other funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation.

Federal Regulations

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated (e.g., coincides with pay periods, reflects leave, verified by supervisor, consistent with agency policies, etc.);
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally-assisted and all other activities compensated by the agency on an integrated basis;
- Comply with the established accounting policies and practices of the agency; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.

Federal Regulations

Budget estimates will be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the work that will actually occur. **However, budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards.**

Cost Objectives: State-Level Activities

Description	Accounting Code	WIOA Section
Federal Administrative	2624A	
Federal State Leadership	2654A	
State Matching Funds	01938	
State Non Matching Funds	01938NM	
IELCE	2674A	243

Cost Objectives: Local Activities

Description	Accounting Code	WIOA Section
Federal General Adult Education: Program	2644A	231
Federal General Adult Education: Administrative	2644A001	231
Federal Corrections Education: Program	2664A	225
Federal Corrections Education: Administrative	2664A001	225
Federal IELCE: Program	2674A	243
Federal IELCE: Administrative	2674A001	243
State Matching Funds: Program	01938	
State Matching Funds: Administrative	01938001	

Why are there so many cost objectives!?!?!?



Time & Effort Forms

Certification	Use When an Employee . . .	Due
Semi-Annual: Multiple Employees: One Funding Source/Cost Objective	<ul style="list-style-type: none"> • Is paid 100% from one funding source (either federal funds or state matching funds), and • Supports a single cost objective 	Every 6 months (December and June)
Semi-Annual: Multiple Funding Sources, One Cost Objective	<ul style="list-style-type: none"> • Is paid from multiple funding sources, and • Supports a single cost objective 	
Time and Effort Work Activity Report	<ul style="list-style-type: none"> • Is paid from multiple funding sources (federal funds, state matching funds, and/or other funds), and • Supports multiple cost objectives 	Monthly & Reconciled Quarterly

Examples

Semi-Annual - Multiple Employees: One Funding Source/Cost Objective (Appendix A)

- An instructor is paid completely out of state matching program funds.
- A part time instructor teaches only in Corrections and is paid 100% of out 225 program funds.
- A full-time instructor teachers only ABE classes and is paid 100% out of 231 program funds.

Examples

Semi-Annual – One Employee: Multiple Funding Sources/One Cost Objective (Appendix B)

- 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.

Examples

Semi-Annual – One Employee: Multiple Funding Sources/One Cost Objective (Appendix B)

- 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.

Examples

Time & Effort Work Activity Report (Multiple Funding Sources/Multiple Cost Objectives)

- An instructor teaches 50% of her time in Corrections and 50% of his time in ABE classes. She is paid 50% from 225 program funds, and 50% from 231 funds.
- A program administrator spends some of her time on programmatic duties and some on administrative duties. She is paid out of state program and state admin funds.
- An administrative assistant spends around 40% of her time on the Adult Education grant, 40% of her time on another federal grant, and 20% of her time on other duties for the agency.
- A state employee spends some time working on state leadership activities and some time working on state activities that are not supported by AEFLA

Instructions for Completing Time & Effort Forms

Semi-Annual Certification Forms

1. Indicate the date of the reporting period
2. Enter funding source/cost objective
3. Sign and date (either by e-signature or by hand)

****Remember: due every six months – December & June***

Instructions for Completing Time & Effort Forms

Time & Effort Work Activity Report

1. Enter the dates
2. Enter hours worked by each cost objective
3. Sign the Certification Page (either electronically or by hand)
4. Accounting will need to reconcile salary amounts quarterly in line with an actual percentages.

****Remember – due at the end of each month.***

The Supervisor's Role

- Must have first-hand knowledge of the work performed.
- If the effort deviates significantly from the budgeted amounts, the supervisor either needs to redirect the effort's employee or work with program leadership to submit a budget amendment.
- Complete the form if the employee is on extended leave.

Frequently Asked Questions

When are the forms due?

- **Semi-Annual Certification Forms** – December 31 and June 30.
- **Work Activity Report** – end of each month
- Adult Education programs must retain copies of Time & Effort in accordance with TCSG's record retention policy.
- OAE will ask for forms during monitoring visits or quarterly desktop monitoring.

Frequently Asked Questions

Can we just pay 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.

Frequently Asked Questions

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.**

Frequently Asked Questions

How often do I need to reconcile the salary charges?

- You must reconcile the salary charges quarterly. 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.

Frequently Asked Questions

My salary is paid with multiple funding sources (adult ed and other 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. Therefore, although you may keep separate forms for each grant, the **Time and Effort documentation for TCSG must include 100% of your time worked, regardless of whether that time is paid with adult education or other grant funds.**

Frequently Asked Questions

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 Christy Elliott, OAE's Director of Accountability, at celliot@tcsg.edu for review prior to using them for the adult education grant.

Questions?

Contact Information

Christy Elliott

Director of Accountability
TCSG Office of Adult Education

celliott@tcsg.edu

404.679.1651