

Time and Effort Reporting Policy

Time and Effort Requirements under the New EDGAR The new OMB regulations, codified as Title 2 of the Code of Federal Regulations (2 CFR) Part 200, were incorporated into federal regulation on December 26, 2014. The new regulations govern all federal grants awarded by the US Department of Education (USDE) to the state on or after that date. Grants awarded before December 26, 2014, continue to be governed by the OMB circulars that were in effect when the grant was awarded. In the area of time and effort, the new EDGAR provides a description of the seven characteristics that must exist in the written time and effort policies and procedures (2 CFR 200.430).

This policy provides information on how to document time and effort for employees paid with federal grant funds. Time and effort documentation is required when any part of the employee's salary is charged to the federal program or used as match for a federal program. Time and effort documentation serves as a receipt for payroll expenditures. In the General Provisions and Assurances that are part of every grant agreement, grant applicants provide assurance that they will maintain records for any personnel whose salaries are prorated among different fund sources. For federally funded personnel, the General Provisions and Assurances further specify that the records must meet requirements defined in the applicable OMB circular. The keeping of these records is known as "time and effort reporting." This policy describes the federal time and effort reporting process, what staff must do to meet it, how to demonstrate compliance for an independent auditor, and the consequences of noncompliance.

This policy focuses on time and effort reporting requirements for employees funded in part or in whole with federal dollars

Employees funded through a single federal grant program or working on a single cost objective(grant)

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 (semiannual, at least) certifications that the employee worked solely on that program or cost objective for the period covered by the certification.

Employees funded through multiple federal grant programs or working on multiple cost objectives(grants)

Employees who work on multiple activities or cost objectives are required to maintain monthly personnel activity reports to support the distribution of their salaries or wages.

For Time and Effort certification forms and links please reach out to your supervisor.