

Time and Effort Documentation Procedure

PITTSFIELD SCHOOL DISTRICT (SAU 51: Time and Effort Documentation Procedure

(In accordance with 2 CFR § 200.430(i))

Purpose

To establish uniform procedures for documenting employee compensation charged to federal programs in compliance with the Uniform Guidance (2 CFR § 200.430).

This ensures that salary and wage costs are:

- Reasonable and necessary,
- Properly allocable to federal awards, and
- Supported by accurate records of time and effort.

I. Applicability

This procedure applies to all Pittsfield School District employees whose salaries or wages are paid in whole or in part with federal grant funds (e.g., Title I, Title II-A, Title IV-A, IDEA, ESSER, etc.) or used to meet required match/cost-share.

II. Definitions

- Time and Effort Documentation: Records verifying that salaries and wages charged to federal grants reflect the actual time an employee spent working on the grant-funded activities.
- Single Cost Objective: Work that benefits only one federal program or cost objective.
- Multiple Cost Objectives: Work that benefits more than one program or funding source.

III. Documentation Types

A. Semi-Annual Certification (Single Cost Objective)

Used for employees who work 100% on one federal program.

- Frequency: Completed twice per year (mid-year and end-of-year).
- Form: *Semi-Annual Time and Effort Certification Form*.
- Signatures:
 - Signed by the employee or by a supervisor with direct knowledge of the work performed.
- Content: Must state that the employee worked solely on activities supported by the specified federal program during the certification period.

Example statement:

"I certify that for the period July 1 – December 31, 2025, I worked 100% of my time on activities related to the Title I, Part A program."

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B. Monthly Personnel Activity Reports (PARs) (Multiple Cost Objectives)

Used for employees whose salary is **split between multiple funding sources** (e.g., part federal, part local, or across multiple grants).

- Frequency: Completed monthly (or at least every pay period).
- Form: *Monthly Time and Effort Personnel Activity Report*.
- Requirements:
 - Must reflect after-the-fact actual time spent on each cost objective.
 - Must account for 100% of the employee's compensated time.
 - Must be signed and dated by the employee.
 - Must reasonably coincide with payroll records.

IV. Certification and Reconciliation

1. Payroll charges to each federal award must be supported by these documentation forms.
2. The Business Administrator or Grant Manager will review reports to ensure accuracy and reasonableness.
3. The Business Office will reconcile payroll records to time and effort reports at least quarterly.
4. Any discrepancies must be corrected via journal entry or payroll adjustment within the same fiscal year.

V. Retention and Recordkeeping

All time and effort documentation, supporting schedules, and reconciliations must be retained for a minimum of five (5) years after final expenditure report submission or as required by NHDOE/USDOE audit standards.

Records will be stored securely in both paper and electronic form within the SAU 51 Business Office.

VI. Review and Monitoring

- The Business Administrator is responsible for ensuring compliance and conducting periodic internal monitoring.
- The Superintendent or designee will include time and effort review in the district's annual federal grants monitoring checklist.
- Findings of non-compliance will be documented, corrective actions initiated, and staff retrained.

VII. Training

All federally funded employees and supervisors will receive annual training on time and effort documentation requirements as part of the federal compliance training plan.