

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 in compliance with federal regulations. 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. 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.

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.

Alternatively, it is possible for an employee to work on a single cost objective even if the employee works on more than one Federal award, or on a Federal award and a non-Federal award. The key to determining whether it is a single cost objective is whether the employee's salary and wages can be supported in full by each of the funding sources indicated. If an employee is working on a single cost objective, even if split funded, a semi-annual certification may be completed.

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 or a supervisor with direct knowledge of the work performed.

Time and Effort Certification (CERT): a type of time and effort certification used for an employee working on a single cost objective (see further explanation above under Cost Objective definition) 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.

Requirements

After-the-fact 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 is the responsibility of the employee and/or the supervisor with support from the Grants Department.

A copy of all time and effort documentation must be filed with the District Grants Department based on the timelines described herein.

To meet the OMB 2 CFR Section 200 time and effort certification requirements for base-pay (exclusive of one-time supplemental pay such as Extra Duty or Overtime), the District uses two types of time and effort forms: the Time and Effort Certification (CERT) and the Personnel Activity Report (PAR). The specific form used depends on whether the employee works on one or multiple cost objectives. The District Grants Office will provide CERT and PAR forms for completion by employee and/or supervisor. If the employee is being compensated for time over-and-above base pay (e.g., for professional development, extra-curricular instruction, or overtime) the district's Extra Duty Pay form or Time clock Plus System is used.

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 supervisor (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/or the supervisor with first-hand knowledge of the work performed.

Note: Employees who work on behalf of multiple cost objectives and have schedules that do not change from week to week, carry out the same duties for the same amount of time each pay period, and submit the same documentation every month, may be able to use the twice-annual certification form or CERT. This system must be approved by the District Grants Department and the Federal Funding Agency (or pass through agency). If this system is approved, it may require additional documentation such as an established work schedule. Any revisions to the employee's established schedule that continue for a prolonged period of time must be documented and certified. This option will not be followed for employees who work on multiple activities or cost objectives at the exact same time.

Time Over and Above Base Pay the Extra Duty Pay or Overtime request must be approved prior

to the event or activity when personnel costs are charged to grant funds activities outside normal base compensation. In cases of one-time payments after the fact, the grant eligibility will be assessed 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, as applicable. Overtime pay is approved via the Time Clock Plus payroll system, also after the work has been completed and 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.

Adopted March 18, 2015
Revised August 26, 2020
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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
LC, Research Projects, Studies, Experiments, and Surveys