



## Time and Effort Reporting Policy and Procedures

### Purpose:

As a recipient of federal funds, Hayward Unified School District ("the District") must comply with the Uniform Administration Requests, Cost Principles and Audit Requirements for Federal Awards. 2 CFR Part 200.430(1) requires that documentation for personnel expenses charged directly or indirectly against federally-sponsored projects be supported by a system of Internal controls which provides reasonable assurance that the charges are accurate, allowable and properly allocated. This process ensures that salaries and wages are properly expended and that actual effort is consistent with the originally anticipated (budgeted) effort. The District's time and effort reporting policies and procedures are intended to meet this requirement.

### Policy statement:

1. Time and effort reporting shall reasonably reflect the percentage distribution of effort expended by the District employees involved in federally funded grants, contracts, and cooperative agreements, and shall be incorporated into the records of the agency. These reports shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an Integrated basis.
2. Each employee whose time is committed to a federally sponsored project shall complete a time and effort report. This report is required regardless of whether such time is paid by a federally sponsored agreement, or is an unpaid contribution, e.g. cost share match. Committed cost sharing must be included in time and effort reports. Training will be assigned in Public School Works to employees that are funded with Federal Funds.
3. The District uses an "after-the-fact effort" reporting system. This indicates that the distribution of salaries and wages will be supported by activity reports reviewed by the Director of Supplemental/Concentration.
4. The Director of Supplemental/Concentration is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors.
5. The Time and Effort report must accurately reflect an employee's effort for the period being reported. Compensated effort includes all teaching, Instructional support, administration, authorized professional development, and any other activity for which an Individual received compensation from the agency.
6. Effort and payroll distributions are *NOT* the same. The effort reporting process is a method for confirming salary charges made to all sponsored awards. Payroll distributions are estimates of how effort is anticipated to be expended.
7. Significant changes in work activities, considered as a% variation (to be determined by the program) in any reporting period will be identified and entered into the agencies records at the time they are reviewed. Changes below that threshold will be adjusted at

- the end of the fiscal year to accurately reflect the employee's records
8. The federal government can impose severe penalties and funding disallowances as a result of missing, inaccurate, incomplete, or untimely effort reporting. The District expects that employees will complete time and effort reports completely and in a timely manner and supervisors will review reports for accuracy and the need for budget adjustments.

**Procedures:**

1. When a Program Coordinator/Director receives an award from an external sponsor s/he will prepare a projected budget distribution of effort for the expected duration of the grant. This will be based on the budget proposed for the program and should be provided to the Director/Assistant Superintendent in the required format. The Director/Assistant Superintendent will provide this projection with the grant paperwork and budget to the Business Support Services/Budget Department and the Director of Supplemental/Concentration.
2. Based on the projected distribution of effort through the life of the grant, the frequency of reporting required will be determined by the Director of Supplemental/Concentration, which will be at least twice each year for employees working on a single Federal cost objective and monthly for employees working on multiple cost objectives.
3. Based on the required reporting frequency determined by the Director, Supplemental/Concentration, a blank time and effort report to each employee and/or Supervisor/Director working on a sponsored project(s) for which a report is required. The available time and effort reports are:
  - a. **Monthly Certification Form (Attachment 1)** - If the employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily times dedicated to each program. The total documented time for the day should be equal to the actual hours worked. Must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee.
  - b. **Semi-Annual Certification Form (Attachment 2)** - If an employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the semi-annual certification twice a year. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).
  - c. **Blanket Semi-Annual Certification Form (Attachment 3)** - If multiple employees work on the same cost objective, a blanket certification may be used as the documentation for all employees who worked on the cost objective. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).  
The Director of Supplemental/Concentration shall define how time and effort documents will be distributed for employees completing monthly or semi-annual

reports.

4. Supervisors will provide training to new employees at the beginning of the school year or within one month of assignment for new hires, on time and effort reporting procedures to be followed based on their assignment and funding.
  5. Each employee receiving this report shall complete the actual percentage of effort for the given time period. S/he will sign the effort report to verify and obtain appropriate signatures.
  6. Verification:
    - a. All multi-funded employees completing monthly reports must sign their own individual effort reports
    - b. Semi-annual certifications for employees working on a single cost objective may be signed by a supervisor with first-hand knowledge of the employee's work.
- In addition, the Supervisor must review and verify all effort reports associated with their sponsored project(s) using suitable means of verification that the reported work was performed. If the Supervisor is the employee completing the effort report, a Director must verify the report.
7. Supervisors/Directors are required to return appropriately completed and signed effort reports to the Director of Supplemental/Concentration by the following month of the monthly or semiannual period.
  8. The Director of Supplemental/Concentration will review the time and effort report and confirm appropriate verification.
  9. Any salary reallocations or adjustments resulting from time and effort reports will be made as determined between the Director of Supplemental Concentration and the Business Support Services Department.
  10. At the close of each fiscal year the Business Support Services Department will make final adjustments to ensure final salary expenditures match time and effort as reported over the year.
  11. Evidence of salary reallocations must accompany a modified effort report which will be reviewed by the Director of Supplemental/Concentration and maintained on file.



## Semi-Annual Certification Form

HAYWARD UNIFIED SCHOOL DISTRICT  
FEDERAL TIME ACCOUNTING  
SEMI-ANNUAL CERTIFICATION

Period Ending	<input type="text" value="Jul 01 to Dec 31"/>	Fiscal Year	<input type="text" value="2025-26"/>
Name	<input type="text"/>	Position/Title	<input type="text"/>
Location/Department	<input type="text"/>	Hours per day	<input type="text"/>
Categorical Program(s)	<input type="text"/>		
Program Code(s)	<input type="text"/>		
Job Function	<input type="text"/>		

I hereby certify that I was funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. Please note that EITHER the employee signature OR the responsible supervisor signature satisfies the compliance requirement.

<input type="text"/>	<input type="text"/>
Employee Signature	Date

OR

<input type="text"/>	<input type="text"/>
*Responsible Supervisor Signature	Date

\* Supervisor having first-hand knowledge of the activities

**NOTE: Must be turned in by January 31 and June 30 (or last day of work for fiscal year).**

***Semi-Annual Certification Form*** - If an employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the semi-annual certification twice a year. Must be signed by either employee or supervisory official having firsthand knowledge of the work performed by the employee(s).

# Blanket Semi-Annual Certification Form

## HAYWARD UNIFIED SCHOOL DISTRICT FEDERAL TIME ACCOUNTING SEMI-ANNUAL CERTIFICATION

Period Ending	Jul 01 to Dec 31	Fiscal Year	2025-26
Name (s)		Position/Title	
Location/Department		Hours per day	
Categorical Program(s)			
Program Code(s)			
Job Function			

I hereby certify that employees were funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. Please note that the responsible supervisor signature satisfies the compliance requirement.

\_\_\_\_\_  
\*Responsible Supervisor Signature

\_\_\_\_\_  
Date

\* Supervisor having first-hand knowledge of the activities

**NOTE: Must be turned in by January 31 and June 30 (or last day of work for fiscal year).**

***Blanket Semi-Annual Certification Form - If multiple employees work on the same cost objective, a blanket certification may be used as the documentation for all employees who worked on the cost objective. Must be signed by the supervisory official having firsthand knowledge of the work performed by the employee(s).***