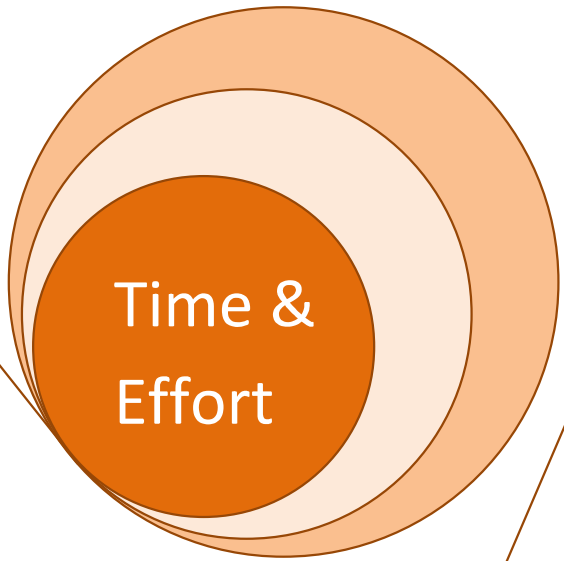




Time &
Effort



Federal
Reporting
Requirement

Overview and FAQ

Time and Effort – What you Need to Know

The attached overview explains the “what” and “why” of the Time & Effort reporting requirement as well as provides answers for many commonly asked questions about reporting hours.

Updated 7/27/2022



Summary
with

Q&A

What It Is and Why It's Required:

Time and effort reporting (also called Personnel Activity Reporting by federal agencies) is a federal requirement directed by the US Office of Management and Budgeting (OMB) in OMB Circular A-87*. The purpose of the requirement was to establish principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments. In other words, school districts are required under federal law to record any hours worked that relate to federal funding or to funding that is matched through a grant. If hours are not recorded and reported properly, the district could lose its funding which would result in significant revenue losses and ultimately deep budgetary cuts to programs and staff.

Electronic Reporting:

The use of electronic reporting is to increase accuracy and timeliness by improving the efficiency in which time and effort hours are reported. The electronic version has been designed to be as simple to use as possible, with information that is pre-filled out for you. So only your approval or any changes in hours worked/allocated need to be entered. Also, the location of the electronic reporting feature is in PeopleSoft, right next to your on-line payroll check, so it will be convenient to report time and effort hours by doing it before/after you review your paycheck each payday. Plus, you don't need to remember yet another login/password because it is the same for your time and effort reporting as it is to view your paychecks.

How it Works:

Data will be generated using account code allocations from Human Resources and will then be pre-filled into the time and effort module of PeopleSoft. Employees whose allocations are split between multiple account codes will be expected to log into PeopleSoft on a bi-weekly basis to submit their hours for each account code. These entries will be forwarded to the employee's supervisor for approval, which will generate a permanent record of the allocation of hours. Employees that are charged to one account code will not need to do anything unless they work outside the code for which they are assigned. Supervisors are responsible for reporting the hours on a semi-annual basis for employees that work 100% of their hours in one account code. Ultimately, the hours recorded electronically in time and effort are compared to the hours paid through payroll. By having the hours recorded regularly in time and effort, the discrepancies should be minimized.

*To view OMB Circular A-87, see the following website: http://www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf and reference Personnel Activity Reporting.

Q: Can someone else do this reporting for me?

A: No. Part of the requirement is that employees need to attest to their time spent working in the federally funded or grant matched program. By logging in to your personal time and effort account, you are providing an electronic signature of the hours you report working. In addition, your login and password give you access to your personal payroll information also, and this should not be shared with anyone else.

Q: What if types of hours should be reported as time and effort?

A: Hours that related to either a federally funded program, or a matched grant are subject to time and effort reporting. You should report both hours worked and paid time off hours in time and effort. There are a few exceptions to this though – bus hours and substitute pay are excluded. Also, supplemental pay when submitted using a timesheet and supplemental pay form does not need to be reported electronically through PeopleSoft.

Q: What is the difference between the bi-weekly and semi-annual reporting?

A: Employees whose hours are charged 100% to one account code qualify for the semi-annual reporting. Employees whose hours are split between multiple account codes must report bi-weekly. Semi-annual reporting is completed by the supervisor of the employee. Bi-weekly reporting is completed by the employee and approved by the supervisor.

Q: How will I know if I need to report Time & Effort on a bi-weekly basis?

A: You will receive an e-mail informing you that you must begin to report.

Q: What do I do if I only work time and effort eligible hours once in a while?

A: If you work sporadically on a federal program or a grant that requires matching money, you will be set up for the bi-weekly reporting system. However, you will only need to log in and report your hours during the bi-weekly time periods in which you work the eligible hours. Because your reporting is occasional, you will not receive bi-weekly reminders to complete it – you will be expected to remember to log in and record your time and effort hours on your own.

Q: What if I am working different hours and/or allocation of hours than what's listed when I log into Time & Effort?

A: The hours and/or allocation should normally reflect what you worked in the pay period. Make sure to include paid time off (i.e. sick leave and vacation) as hours worked for this report. Also, you can make modifications to your hours in the system if they are truly different for the pay period, but if changes are needed consistently each pay period, talk to your supervisor about getting the default hours changed in the system.

Q: What happens if I switch from semi-annual to bi-weekly reporting (or vice versa) mid-year?

A: The reporting method will change for you automatically. So you will start to get the bi-weekly reminder e-mails (if you moved to bi-weekly reporting) or you will stop getting them (if you moved to semi-annual reporting). The effective date on the job record in PeopleSoft drives the reporting type, and that effective date is updated when the accountant is informed of the change by your supervisor.

Q: What happens if I submit my hours and my supervisor rejects them?

A: You should work with your supervisor to determine what he/she would like to see changed. Then, log into PeopleSoft to make the necessary adjustments. When a supervisor rejects an entry that was submitted, it is reopened for changes in the employee's queue. You can make your changes, and then resubmit your hours.

Q: How do I report my bi-weekly hours if I used sick time or vacation time during the reporting period?

A: You should report paid time off as if it was time worked. So if you work 80 hours in a pay period and were out sick for 1 day and on vacation for 2 days, you would still report all 80 hours as having worked your regular schedule. (This is different than if the days not worked were non-duty days. Non-duty days are *not* considered paid time.)

Q: How do I report my bi-weekly hours for a partial pay period where there are non-duty days?

A: You should report your actual hours worked. So if your normal bi-weekly hours are 80 but the pay period only had 7 duty days in it instead of the normal 10, you should report 56 hours. (This is different than if the days not worked were duty days in which you used sick/vacation hours. You report your paid time as hours worked. Non-duty days are not paid time.)

Q: What do I do if I don't know what the budget names are, or if my hours are paid through a federal grant?

A: You should speak with your supervisor for clarification. If your supervisor is unsure of the answer, they should speak with their accountant.

Q: What should I do if I need to correct hours I reported that have already been approved?

A: Ask your supervisor to contact their accountant so a correction can be documented and made.

Q: What if I work in multiple buildings and have different supervisors for each building assignment?

A: The time and effort system only allows one supervisor, so if you report to multiple supervisors, it is ok that the time and effort report only goes to one of those supervisors.

Q: Do I have to report T&E hours if I already submitted the hours on a timesheet?

A: It depends. Hours submitted on a time sheet meet the requirements for time and effort reporting as long as the account code is listed, the hours worked are listed, and it is signed by the employee. Supplemental pay forms include the account code, so if that is used along with the timesheet showing the hours worked and employee signature, it should be sufficient.

Q: I forgot (or don't have) a password. What should I do?

A: Your login ID (user name) is your employee number. Your password is the same password you use to view your paychecks on line. If you have not done that before and need a password, you can get one by going to the main district website (www.spps.org) and clicking on "staff", then "employee self service". From there, use the "forgot password" link to have your password e-mailed to you. (Step by step instructions with pictures on how to request a password are available on a separate help sheet.)

Q: Can I designate my assistant or the school secretary to review and approve the hours for my staff?

A: No. By logging in to your personal time and effort account, you are providing an electronic signature of the hours you are approving. In addition, your login and password give you access to your personal payroll information also, and this should not be shared with anyone else.

Q: What if the allocation of hours for one of my employees has changed permanently from his/her default hours?

A: You should contact both Human Resources and your accountant as quickly as possible to get the default hours modified.

Q: What happens if I'm on vacation when my T&E approvals are due?

A: Simply review and approve the hours as soon as possible when you return from vacation. If you will be gone for an extended period of time (more than one month), contact Human Resources to have your staff's time and effort reports flow to an alternate person while you are gone.

Q: Should supplemental pay be reported in the time and effort system?

A: No. If the employee's supplemental pay is submitted on a timesheet with a supplemental pay form, it should *not* be recorded in the time and effort system. The paper form(s) that include hours worked, dates, account codes, and an employee signature satisfy the time and effort reporting requirements.

Q: What happens if my employee switches from 100% to split budget (or vice versa) mid-year?

A: Work with your accountant to get the effective dates changed in PeopleSoft as quickly as possible. Prompt changes will keep the reporting type (bi-weekly or semi-annual) accurate.