

Michigan Department of Education

Office of Educational Supports

Time and Effort Requirements

Time and effort documentation is required for all federally funded positions, including ISD/ESA and district-level positions funded by the RAG. Time and effort documentation should provide an accurate percentage of time charged to salaries and benefits for the appropriate funding stream. Best Practice is to collect time and effort documentation from districts prior to reimbursing invoices.

Time and effort documents must support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award, a federal award and a nonfederal award, an indirect cost activity and a direct cost activity, two or more indirect activities allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The ISD/ESA is not required to use the time and effort documents our office provides; however, they must provide documentation with the same or similar content. During fiscal monitoring, we review time and effort for name, position, dates, funding source, number of hours, percentage of time, employee and/or supervisor signatures, and signature dates. A description of the services performed is not required but is a best practice.

RAG recipients should also develop a continuous improvement system to monitor expended funds and the associated activities to ensure that districts and schools are utilizing those funds appropriately and equitably and, ultimately, to impact student outcomes positively.

Time and effort must be:

- Certified semiannually
- Signed by the employee and supervisory official
- The individual must be identified on the application
- The amount to be reimbursed for their service must be identifiable
- The amount to be reimbursed must be recorded in the general ledger in the function and object codes as they are in the application

[Michigan School Auditing Manual 2022-23](#) (pg. 146)

The following pages provide example documents for the Semi-Annual Certification and the Personnel Daily Activity Report. Original documents can be requested at mccallc@michigan.gov.

Semi-Annual Certification Activity Report for Employees Working on a Single Cost Objective

School Year _____

School/District: _____

Federal Program: _____

For the Six-Month Period of: (Circle the completed six-month time-period and fill in the year)

January-June 20_____

July-December 20_____

I certify that the employee(s) listed below worked 100% of their time in the above six-month period on activities authorized by the federal program stated above. **Include only staff fully funded through RAG.*

Employee Name	Employee Title

Employee/Supervisory Official's Signature: _____ Date: _____

This form is to be completed every six months for any employee paid solely with federal funds from a single cost objective.

ISD/RESA/ESD Staff who are split funded between the RAG and another funding source must complete a Time and Effort Personnel Activity Report (PAR).

Federally Funded Personnel Daily Activity Report (PAR) Sample

(School District Name)

FEDERALLY FUNDED PERSONNEL DAILY ACTIVITY REPORT*

NAME OF EMPLOYEE _____ FISCAL YEAR _____ MONTH _____

WEEK OF: _____ (Nearest Hour) WEEK OF: _____ (Nearest Hour)

Cost Objective (Example: Job Title)	Funding Source (Federal, State, Other)	Activity (Provide brief overview of grant related task performed)	WEEK OF: _____ (Nearest Hour)						WEEK OF: _____ (Nearest Hour)					TOTAL HOURS	PERCENT OF EACH ACTIVITY
			MON	TUE	WED	THUR	FRI		MON	TUE	WED	THUR	FRI		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
													0		
HOLIDAYS													0	SUBTOTAL	
PAID LEAVE													0		
NONPAID LEAVE													0		
TOTAL			0	0	0	0	0	0		0	0	0	0	0	

I certify that this distribution of time and effort represents a reasonable estimate of the effort devoted to this grant or sponsored activity during this reporting period.

Signature of Employee _____ Date _____

I certify that I have first-hand knowledge of the above employee's contribution to the activity or activities listed above and that it is an accurate representation of effort during this reporting period to the best of my knowledge.

Signature of Supervisor _____ Date _____

*This must be completed, signed and dated at least monthly and must coincide with one or more pay periods by employees who work on multiple activities or cost objectives such as:

- (a) More than one Federal award
- (b) A Federal award and non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity.

Reconciliation

Review and adjustment of budget estimates applies to time and effort for federally funded positions.

CFR Part 200 authorizes an agency to use budget estimates or other distribution percentages determined before the services are performed; however, the non-federal entity must have a system of internal controls to review after-the-fact interim charges made to the federal award based on budget estimates.

Federal Education Grants Management (2019)

