

Time and Effort Reporting

Frequently Asked Questions (FAQ)

1. Reporting for Part-Time Recruiters

Q: A part-time recruiter works a variable schedule, sometimes five hours one week and none the next. If the employee is paid 100% from a single grant, should they report time semi-annually or monthly?

A: The employee must report time monthly due to their varied schedule, despite being paid from a single cost objective.

2. Multiple Grants Reporting for Coordinators

Q: If a coordinator is listed as an instructor for a section (e.g., distance learning or orientation) and is paid from multiple grants, should they report semi-annually?

A: The coordinator should report monthly if paid from multiple grants, working on different activities, and without a fixed schedule.

3. Reporting for Substitute Instructors

Q: Should Time and Effort reports be completed as substitutes?

A: No, Time and Effort reports are not required for substitutes. Per EDGAR, for short-term work, timesheets or similar documentation suffice.

4. Timesheet Requirement for Semi-Annual Certification

Q: Is a timesheet required with the Semi-Annual Certification?

A: No, timesheets do not need to accompany the Semi-Annual Certification but should be maintained on-site for documentation.

5. Reporting for Employees Paid 100% from State/Federal Funds

Q: If employees are paid 100% from State/Federal funds, can a semi-annual report be submitted?

A: Yes, if an employee is paid 100% from State/Federal funds and has a fixed schedule, semi-annual reporting is sufficient.

6. Mixed Funding (CCR & Occupational Extension)

Q: If an employee works 60% in CCR and 40% in Occupational Extension, should their form reflect only grant hours, or both CCR and Occupational Extension? Should they report monthly or semi-annually?

A: The employee should report monthly, documenting budgeted and actual hours under the appropriate Federal award and “Other” for non-CCR activities.

7. Electronic Signatures for Time and Effort Reports

Q: What is required for an electronic signature? Can we type their name in the document or scan the signature?

A: You can use wet or electronic signatures. Timesheets should be signed by the employee and their supervisor. Keep hard copy timesheets, contracts, and schedules as backup documentation.

8. Reporting Professional Development Hours

Q: Should staff paid for professional development include those hours in Time and Effort?

A: Yes, all hours worked, including professional development, should be recorded and submitted.

9. Applicability to Title II Grants

Q: Do Time and Effort guidelines apply to all Title II grants?

A: Yes, reports must be submitted for anyone paid fully or partially from Title II Federal funds or matching dollars.

10. Fixed Schedule with One Grant

Q: If an employee is paid only from 231 funds and has a fixed weekly schedule (except during holidays), should they report monthly or semi-annually?

A: If they have a fixed schedule and are paid from one grant, they should submit a Semi-Annual Certification.

11. Employees Teaching at a Prison

Q: Should employees teaching only at a prison, paid from 225, complete a semi-annual or monthly form?

A: The employee should complete a Semi-Annual Certification because the work is considered a single cost objective.

12. Time and Effort Reporting for Sick Leave and Vacation

Q: Should Time and Effort reports include sick leave and vacation?

A: No, sick leave and vacation should be documented separately as backup but not included in Time and Effort forms. Employees are only documenting time worked on the Time and Effort forms.

13. Handling Time and Effort for Departing Staff

Q: What should we do if a staff member leaves the agency?

A: If signatures cannot be secured, the program director and their supervisor must sign the Time and Effort forms.

14. Employees with Split Funding

Q: Which employees must submit Time and Effort reports? What if they are split funded?

A: Employees funded partially by a Federal award must submit and report 100% of their time, which should be reported monthly if they have split funding sources.

15. PAR Reporting for Multiple Cost Objectives

Q: How do we indicate two cost objectives for one employee on the PAR?

A: Document multiple cost objectives on the employee's time sheet, listing Federal funding sources on the monthly PAR form.

16. Directors and Time and Effort Reporting

Q: Do directors need to submit Time and Effort reports if their salaries do not come from Title II grants?

A: No, directors whose salaries are not funded by Federal sources are not required to submit time and effort reports.

17. Instructors Paid from 231 Funds

Q: If all instructors are paid from 231 funds, do they only need to complete the Semi-Annual Certification?

A: Yes, if they have a fixed schedule and are paid from 231 funds, a Semi-Annual Certification is appropriate.

18. Backup Documentation

Q: How detailed does backup documentation need to be?

A: Providers should use timesheets, contracts, and schedules for backup documentation.

19. Staff Not Paid from Title II Funds

Q: If a staff assistant supports Title II staff but is not paid from Title II funds, do they need to be listed on the attached document?

A: No, if they are not paid from Title II funds, they do not need to complete time and effort forms.

20. Switching Between Monthly and Semi-Annual Reporting

Q: Can someone report monthly for part of the year and semi-annually for the rest?

A: Employees cannot switch between monthly and semi-annual reporting for the same position monthly.

21. Job Description Requirement for Monthly and Semi-Annual Reporting

Q: Is a job description required for each employee reported under WIOA Grant Funding?

A: Yes, this should be uploaded into Moodle annually, as new positions are created or as the current job description changes.

22. Job Description Requirement for Monthly and Semi-Annual Reporting

Q: What is the difference between a monthly T&E form and a PARS form. Are they not one in the same?

A: Time and Effort accounts for 100% of the employee's salary paid from the 231, 225 and/or 243 Grants. This is documented using the NCCCSO Time and Effort form. The template can be found within Moodle. The Personnel Activity Report (PAR) is required for employees who report monthly and must:

- Reflect an after-the-fact distribution of the actual activity of the employee;
- Account for the total activity for which each employee is compensated from federal and non-federal funding sources;
- Be prepared at least monthly and coincide with one or more pay periods; and
- Be signed by the employee and immediate supervisor.

23. Fixed vs. Variable Schedule

Q: What is the difference between a fixed schedule?

A: A fixed schedule is one that remains the same from week to week. For example, an individual working from 8AM to 5PM Monday through Friday would be on a fixed schedule. An individual working from 9AM-3PM every Tuesday and Wednesday would also be on a fixed schedule.

A variable schedule is one that changes from week to week. For example, an individual working from 8AM to 5PM Monday through Friday on week 1 but then working from 2PM to 10PM on week 2 would be on a variable schedule.