



**COLLEGE & CAREER
READINESS**

WIOA Title II Adult Education and Family Literacy Act 2025-2026 Time & Effort Presentation

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This presentation will be recorded and shared for on-demand viewing.

What is Time and Effort Reporting?

Time and Effort reports show how salary and wages are charged to federal grant awards. Therefore, all providers that receive a Federal grant award must keep documentation on-site that:

- Documents the employees' time in writing
- Reflects the actual time spent by the employee on activities of the federal program(s) being charged- if the employee is listed on your budget, then Time and Effort is required.
- Covers only one month
- Accounts for 100% of the employees' time for the period covered
- Is signed by the employee
- Keep backup documentation, such as timesheets and payroll records to support the Time and Effort reports submitted to the North Carolina Community College System Office

Who Should Report Time and Effort?

Time and Effort reports should be prepared for any employee (full or part-time) with salary and wages that are charged:

- Directly to a federal award;
- Directly to multiple federal awards;
- Directly to any combination of a federal award and other federal, state or local fund sources used as matching funds to support the program activity.

EDGAR – 200.430(i)(1) and (i)(4)



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When to Submit Time and Effort Reports?

Monthly- Paid on a **varied schedule, multiple funding sources, and/or employee paid to work on more than one activity.**

Semi-Annual Certification – An employee for whom salary and wages are **charged directly to a single federal award or to a single cost objective** (e.g., work on a single program or on a single type of activity such as teaching) may document and report Time and Effort through a semiannual certification that is completed every six months.

A single cost objective is a single federal grant award or a combination of federal and state match funds for a single type of program or activity.

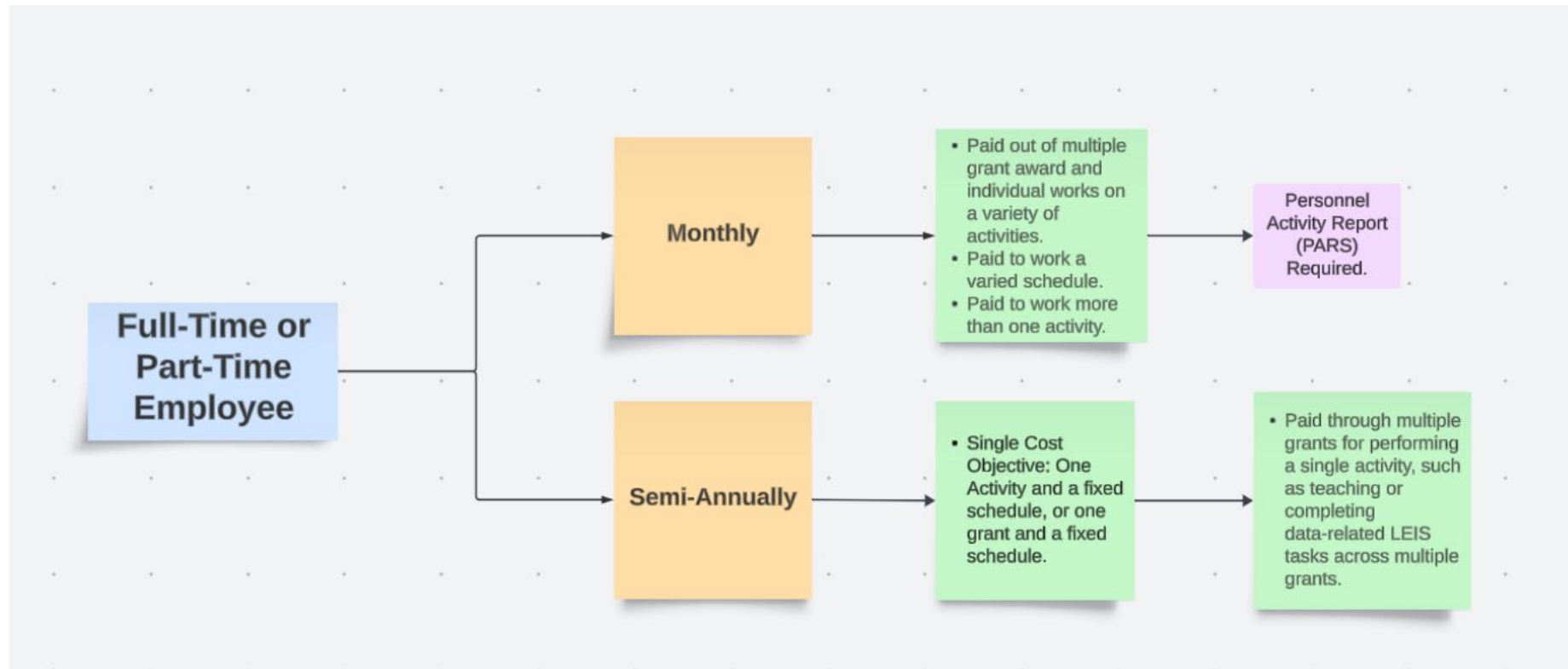
Report Due by January 15, 2026, and **Report Due by July 15, 2026**

Personnel Activity Report (PAR) - Monthly

- **Multiple Cost Objectives**
- An employee who is paid from **multiple** federal awards or **multiple cost objectives** and who has a **varied schedule** must report Time and Effort monthly via a Personnel Activity Report (PAR).
- **The PAR 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.
- Personnel Activity Reports are due on or before the **15th** day in the month after the activities are performed.

EDGAR – 200.430(i)P

Time and Effort Completion Guide



CCR Job Description Form

- Select the Job Category from the dropdown options
 - Non-Instructional
 - Instructional
- Manually enter the reporting employee's Job Title and Job Description of duties performed in which the employee is being paid.
 - Include the funding source

CCR Job Description Form

Job Category	<input type="text" value="Non-Instructional"/>
Job Title	<input type="text" value="LEIS"/>
Job Description as a list of Duties	<input type="text" value="Records student data within Advansys, paid by 231 funds"/>

Time and Effort Calculator

This job's schedule is	<input type="text" value="Fixed Schedule"/>
The funding source for this job is	<input type="text" value="Single Grant Funded"/>
The number of primary tasks for this job is	<input type="text" value="Single Task"/>
This job reports as	<input type="text" value="Semi-Annual T&E"/>

Semi-Annual Reporting



Time and Effort Reporting

Semi-Annual Certification for Basic Skills Full and Part-time Employees

Provider Name

(Please Print or Type)

For use only with positions funded to work on a single cost objective. Please note, a single cost objective can be a single function, a single grant or a single activity. Positions may be funded by more than one Title II grant.

My supervisor and I certify that I have spent 100% of my time for the period of 7/1/2023 thru 12/31/2023 performing duties associated with Adult Education and Literacy Activities Title II Section 231, 225 and/or 243.

Employee Name

(Please Print or Type)

Reporting Dates

Period 1:	July 1-December 31	Due: January 15, 2026
Period 2:	January 1-June 30	Due: July 15, 2026

Provider Documentation Checklist

- To support submissions to the North Carolina Community College System Office, the local provider must retain these documents and ensure they meet the following requirements:
- Be supported by a system of **internal controls which provide reasonable assurance charges are accurate, allowable and allocable;**
- Be incorporated into official records;
- Reasonably reflect **total** activity for which employee is compensated;
- **Encompass all activities** (federal and non-federal);
- Comply with established accounting policies and practices; and
- Support distribution among specific **activities** or **cost objectives**.

Time and Effort Reporting Template

Time and Effort Monthly Reporting														
Select Provider Name			Start		End									
			Month:	January	Date Range:									
Employees			231		243		225		Other Funding Source		Total %	Employee Signature		
#	Last Name	First Name	Job Title	Total Monthly Reported Hours	231 Budgeted Hours	231 Actual Hours	243 Budgeted Hours	243 Actual Hour3	225 Budgeted Hours	225 Actual Hours	Other Budgeted Hours	Other Actual Hours	% of Monthly Total	
1				120.00	40.00	40.00	40.00	40.00	40.00	40.00			100%	
2													0%	
3													0%	
4													0%	
5													0%	
6													0%	
7													0%	
8													0%	
9													0%	

- Payroll is based on a budgeted (estimated) time and activities; therefore, records must be compared to the submitted Time and Effort reports on a quarterly basis.
- If the difference is 10% or greater, payroll charges must be adjusted at the time of records comparison.
- If the anticipated Time and Effort is less than 10% difference from the actual Time and Effort, an accounting adjustment is not required until the end of the program year.

Where to Submit Time and Effort?

- [2025-26 Title II CCR Continuous Reporting](#)
- The **2025-26 Title II CCR Continuous Reporting Moodle site** will be available on your dashboards starting September 2025.
- Naming convention (FullProvider Name_GrantType)

English for Workplace - United States (en_us_wp) ▾

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References

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- Brustein, M., & Manasevit, L. (2018). The Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. In The administrator's handbook on EDGAR (4th ed.). Washington, DC: Brandyane Publishers, Inc.
 - Brustein and Manasevit, PLLC. Brustein, M., & Manasevit, L. (2020). Actions to ease the Burden of Time and Effort Reporting. In The Administrator's Handbook on EDGAR (5th ed.). Washington, DC: Brandyane Publishers, Inc., Brustein and Manasevit, PLLC.