

Specific Requirements for Time and Effort Reporting

OMB A-87 Cost Principles for State, Local and Indian Tribal Governments

1. Time and Effort Reporting for Employees who are **paid 100% from a SINGLE program (single cost objective)**:

- An employee whose salary is paid in whole from one federal source must certify, on a **semi-annual basis**, that they “worked solely on that program (single cost objective) for the period covered by the certification (e.g. Jan 1- Jun 30 and Jul 1- Dec 30).
- The certification must be **signed** by the **employee and knowledgeable supervisor**.

2. Time and Effort Reporting for employees who work **effort is split between more than one federal program or multiple cost objectives**:

- An employee who works on **more than one federal program**, or on a combination of a federal programs and a non-federal program, must maintain time and effort log that accurately reflects the **percentage of time/hours** the employee **spends** performing the **federal work activity any other duties**
- Report must reflect an **“AFTER-THE-FACT”** distribution of actual activities performed
- Account for **TOTAL activity** for which employee is **compensated**
- Must be completed at **LEAST MONTHLY** (e.g. Jan 1 – Jan 30)
- Be **signed** by the **employee and knowledgeable supervisor**

Time and effort reporting is required under the Federal Office of Management and Budget’s Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments Attachment B, Selected Items of Cost, Item 8, Compensation for Personnel Services*

http://www.whitehouse.gov/omb/rewrite/circulars/a087/a87_2004.html#8 - OMB A-87

Specific Requirements for Time and Effort Reporting

OMB A-122 Cost Principles for Non-Profit Organizations

Attachment B; Sec 7 Compensation Personnel Services; M. Support of salaries and wages:

All charges to awards for salaries and wages and **must be supported by personnel activity reports (PAR)/Time & Effort log regardless of percentage of effort**

- An employee who works on **one federal program**, or on a **combination of a federal programs** and a non-federal program, must maintain time and effort log that accurately reflects the **percentage of time/hours** the employee **spends** performing the **federal work activity any other duties**
- Report must reflect an **"AFTER-THE-FACT"** distribution of actual activities performed
- Account for **TOTAL activity** for which employee is **compensated**
- Must be completed at **LEAST MONTHLY** (e.g. Jan 1 – Jan 30)
- Be **signed** by the **employee and knowledgeable supervisor**
- These reports must be reviewed periodically to determine if the actual time conforms to the budgeted time. Any variances must be reflected by adjustments to the accounting records.

Time and effort reporting is required under the Federal Office of Management and Budget's Circular A-122, *Cost Principles for Non-Profit Organizations Attachment B, Selected Items of Cost, Item 8, Compensation for Personnel Services, Subpart M, Support of salaries and wages.*

http://www.whitehouse.gov/omb/circulars_a122_2004/ - OMB A-122