

## **COLLEGE STATION INDEPENDENT SCHOOL DISTRICT FEDERAL TIME & EFFORT REPORTING GUIDELINES**

Employee compensation charged to federal programs is required to be supported by documentation of employees' time spent on those programs. These requirements are prescribed by The United States Office of Management and Budget (OMB) as described in OMB Circular A-87. This Circular is available at [www.whitehouse.gov](http://www.whitehouse.gov).

Compliance with the requirements of OMB-87 is the responsibility of the Director of the applicable federal program.

There are two types of time and effort reporting methods applicable to CSISD federal programs, semi-annual certification & monthly certification. The method required is based upon whether the employee is funded 100% from the federal program, or whether their salary is charged to multiple federal programs or split between federal programs and local funds.

The semi-annual certification and the monthly certification should be based upon actual work performed and not based upon how the employee's salary was budgeted at the beginning of the year.

**Semi-Annual Certification:** A semi-annual certification form may be used to satisfy the documentation requirements for employees who work solely (100%) on the federal program from which he/she is funded. This form must be completed twice per year (December & May) for each employee 100% funded from a federal program. The form must be signed and dated by the employee and a supervisor having first-hand knowledge of that employee's work performed. A blank semi-annual certification form is available on the CSISD website.

Federal program directors will meet with the Director of Business Services twice per year to review the employees paid from federal programs prior to distributing semi-annual certifications. The form should be completed twice per year (December & May) for each applicable employee and retained by the program Director for audit purposes. If, upon review of the certifications, changes to an employee's payroll distribution are required, please contact the Business Office as soon as possible.

**Monthly Certification:** Monthly time and effort certifications are required for employees whose salaries are split funded between two or more federal programs, or between federal programs and local funds. These reports must provide, on a monthly basis, the percent of the employee's time spent on each category of duties. The form must be completed after-the-fact and signed and dated by the employee and a supervisor having first-hand knowledge of that employee's work performed. A blank monthly certification form is available on the CSISD website.

The monthly certification should account for 100% of the employee's compensated time during the month related to their prime job responsibilities only. Extra duty or overtime compensation is being certified through the completion of supplemental payrolls signed by the supervisor and turned into the payroll office.

This form should be completed monthly for each applicable employee and retained by the program Director for audit purposes. If, upon review of the employee's monthly certification, changes to an employee's payroll distribution are required, please contact the Business Office as soon as possible.

**Stipends:** Stipends should be supported by either the semi-annual certification or the monthly certification, whichever type of documentation applies to the employee. Federally funded stipends are generally related to a specific time frame or specific job duties. For such stipends that are funded 100% by a federal program, a semi-annual certification may be used. The form must be signed and dated by the employee and a supervisor having first-hand knowledge of that employee's work related to the stipend provided. A blank stipend certification form is available on the CSISD website.

**College Station Independent School District**  
**Federal Program: \_\_\_\_\_**  
**MONTHLY TIME & EFFORT CERTIFICATION**

Month/Year: \_\_\_\_\_  
Employee ID Number: \_\_\_\_\_  
Employee Name: \_\_\_\_\_  
Campus/Department: \_\_\_\_\_

Program (Include Federal & Non-Federal)	Budget Code	Description of Work Performed	% of Time Spent for Month

This report is an after-the-fact determination of actual effort expended for the programs charged for the payroll period as noted above.

\_\_\_\_\_  
Employee Signature                      Date                      Printed Name                      Position/Title

\_\_\_\_\_  
Supervisor Signature                      Date                      Printed Name                      Position/Title

**College Station Independent School District**  
**Federal Program: \_\_\_\_\_**  
**SEMI-ANNUAL TIME & EFFORT CERTIFICATION**

Semi-Annual Period/Year: \_\_\_\_\_  
 Employee ID Number: \_\_\_\_\_  
 Employee Name: \_\_\_\_\_  
 Campus/Department: \_\_\_\_\_

Federal Program		Budget Code		Description of Work Performed		% of Time Spent

I certify that I have been working solely in activities supported by the federal program for the semi-annual period noted above.

\_\_\_\_\_  
 Employee Signature                      Date                      Printed Name                      Position/Title

\_\_\_\_\_  
 Supervisor Signature                      Date                      Printed Name                      Position/Title

**College Station Independent School District**  
**Federal Program: \_\_\_\_\_**  
**SEMI-ANNUAL STIPEND TIME & EFFORT CERTIFICATION**

Semi-Annual Period/Year: \_\_\_\_\_  
 Employee ID Number: \_\_\_\_\_  
 Employee Name: \_\_\_\_\_  
 Campus/Department: \_\_\_\_\_

Federal Program	Budget Code	Description of Work Performed	% of Stipend

I certify that the federally funded stipend I received was for work performed related to the federal program for the semi-annual period noted above.

\_\_\_\_\_  
 Employee Signature                      Date                      Printed Name                      Position/Title

\_\_\_\_\_  
 Supervisor Signature                      Date                      Printed Name                      Position/Title