

E-4 Time and Effort

As the pass-through entity for federal education funds, the Maine Department of Education (Maine DOE) has developed this guidance document to support subrecipients of federal programs in complying with the statutory requirements for the financial management of federal funds.

This document is intended to provide general guidance from the Maine DOE. Subrecipients participating in the ESEA Consolidated Program are encouraged to consult the full text of the applicable regulations governing the use of federal funds, including those outlined in the [Elementary and Secondary Education Act](#) (ESEA) and the [Code of Federal Regulations](#) (CFR).

Please note that subrecipients bear full responsibility for ensuring compliance with all relevant federal regulations.

Definitions:

Time – Percentage of hours worked.

Effort – Cost objective worked on during this time.

Statutory Requirements:

200.430(g)(1)

State Guidance: According to 2 CFR 200.430(g)(1), Standards for documentation of personnel expenses, subrecipients can use a time and effort system of their choice if it provides adequate internal controls.

The local educational agency's charges to federal awards for salaries and benefits must be based on records that accurately reflect the work performed.

Relevant Documentation: Semi-Annual Certification, Personal Activity Report (PAR), timecards (must delineate time spent on each cost objective), or other documents that accurately reflect the work performed. Examples can be found at [Time and Effort Documentation](#)

Technical Assistance:

Please feel free to contact the ESEA Management Analyst at the Maine DOE if you have any questions relative to the contents of this document.