

SEMI-ANNUAL CERTIFICATION AND TIME & EFFORT

OMB CIRCULAR A-87, Attachment B, Selected Items of Cost, outlines the documentation LEAs and principals are required keep on file for all employees compensated with Federal funds. The required documentation is dependent on the percentage of time an employee is expected to spend on a Federal award or cost objective.

SEMI-Annual Certifications

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and should be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee. LEAs and principals must keep the semi-annual certification documentation on file in their respective offices.

LEAs and principals are not held to specific timeframes for documentation; however most LEAs choose to prepare the documentation in two six-month increments. The Delaware Department of Education does not require a specific format for semi-annual certifications. LEAs may choose to use a version similar to the Delaware Department of Education's [Sample semi-annual certification document](#).

Monthly Time and Effort Logs

Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through monthly Time and Effort Logs. This requirement applies to the following types of employees: 1) those working on more than one Federal award, 2) those working on a Federal award and a non-Federal award, 3) those working on an indirect cost activity and a direct cost activity, 4) those working on two or more indirect activities which are allocated using different allocation bases, or 5) those working on an unallowable activity and a direct or indirect cost activity.

Monthly Time and Effort Logs must meet the following standards:

1. Documentation must be presented on the Delaware Department of Education's required [Time and Effort Log](#) format.
2. The description of the activities conducted under the federal award must be of sufficient detail to fully understand the connection of the activity to the intent and purpose of the federal award.
3. Documentation must reflect an after-the-fact distribution of the actual activity of each employee.

4. Documentation must account for the total activity for which an employee is compensated.
5. Documentation must be prepared at least monthly and must coincide with one or more pay periods.
6. Documentation must be signed by the employee.
7. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
 - (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
 - (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
 - (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

ADDITIONAL RESOURCES

[OMB Circular A-87, Attachment B, Item 11, h. \(3\)-\(5\)](#)
[Sample Semi-Annual Certification](#)
[Time and Effort Log](#)