

## E-4 Time and Effort

As a pass-through entity for Federal education funds, the Maine Department of Education (Maine DOE) has prepared this guidance document to assist Federal program subrecipients in adhering to the statutory requirements for the **Financial Management of Federal Funds**.

The information provided in this document serves as general guidance being provided by the Maine DOE. Subrecipients under the **ESEA Consolidated** program should refer to the full text of the regulations that govern the use of these federal funds, which can be found under the [Elementary and Secondary Education Act](#) and within the [Code of Federal Regulations](#).

Subrecipients of Federal funds are solely responsible for meeting all applicable Federal regulations.

### Definitions:

No unique terms need to be defined for this monitoring item.

### Statutory Requirements:

#### [200.430\(i\)](#)

**State Guidance:** According to 2 CFR 200.430(8)(i), Standards for documentation of personnel expenses, grant recipients 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 your [ESEA Management Analyst](#) at the Maine DOE if you have any questions relative to the contents of this document or the requirements for leveraging these Federal fund

