



STATE OF TENNESSEE  
**DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT**  
ADULT EDUCATION DIVISION  
220 French Landing Drive  
Nashville, TN 37243-1002

**ADULT EDUCATION POLICY – TIME AND EFFORT REPORTING**

**Effective Date: July 1, 2021 (Retroactive)**

Date Issued: December 20, 2021

Last Version Issued: July 1, 2018

**SUMMARY OF REVISIONS**

1. Updated references to administrative costs to reflect the latest *Local Administrative Costs Policy*.
2. Clarified circumstances when time and effort forms are and are not required.

**AUDIENCE**

- Local Adult Education program directors and staff

**EXECUTIVE SUMMARY**

This policy describes requirements for documenting Adult Education personnel expenses. It details when and how time and effort reporting must be completed, in accordance with Federal regulations. Accurately documenting Adult Education employee job descriptions and time and effort reports is critical for correctly tracking and allocating grant funds.

**ROLES AND RESPONSIBILITIES**

Title	Role or Responsibility
Local Adult Education Program Staff	Ensure time and effort reports are completed when required.
Local Adult Education Program Directors and Fiscal Staff	Ensure employee job descriptions and time and effort reports are accurate, completed when necessary, and maintained for monitoring; ensure time and effort reports are congruent with expenditure reports and requests for reimbursement.

**POLICY**

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**1. Documenting Personnel Expenses<sup>1</sup>**

Charges to the Adult Education grant award for personnel costs (including match contributions) must be based on records that accurately reflect the work performed. These records ensure that local Adult Education providers are charging their personnel costs to correct cost categories and grants, and they must be congruent with what is reported in monthly expenditure reports and requests for reimbursement. The records also serve as documented evidence of personnel charges which can be reviewed to determine if grant costs are allowable and correctly allocated (see [Allowable Costs Policy](#)). These records must:

- a. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated (e.g., via a job description and/or a timesheet—or “time and effort” form—that tracks the activities and hours an employee worked);
- b. Support the distribution of the employee's salary or wages among different grants or funding sources (including if an employee works on more than one TDLWD Adult Education award, such as ABE, IELCE, and/or State AE General, or if the employee works on the Adult Education program and other non-Adult Education programs);

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<sup>1</sup> See [2 CFR §200.430\(i\)](#)

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- c. Include a method for tracking personnel costs to specific Adult Education activities that have cost limits, specifically:
  - a. Administrative activities (as described in the [Local Administrative Costs Policy](#));
  - b. Corrections Education activities;
- d. Be incorporated into the official records of the entity;
- e. Reasonably reflect the total Adult Education activities for which the employee is compensated (or which the agency is contributing as match); and
- f. Be made available for review by TDLWD upon request.

### **2. Time and Effort Reporting Requirements**

Time and effort reports are required to be completed when an employee works on various cost categories or grants (see Sections 1b and 1c, above). A time and effort report—typically a spreadsheet—indicates how much time an employee spent on certain activities during a pay period. Not all activities must be reported, just the time spent on activities that have specific cost limits (i.e., admin or corrections education), or time spent on activities that span multiple grants or funding sources. Accurately completing time and effort reports is critical for determining which personnel costs are associated with which cost categories and grants.

Employees who perform job tasks that do not cross grant cost categories (i.e., “instruction/program”, “corrections”, and “administration”) and do not cross multiple grants or funding sources (e.g., ABE and IELCE) do *not* need to complete a time and effort report. However, in these instances, the local provider must have a documented job description for the employee which demonstrates the employee’s assigned tasks.

See below examples:

#### **Time and effort report *required***

- a. A program director spends time during a certain pay period working on the local workforce development plan (an administrative cost). The program director must complete a time and effort report for the pay period which shows how much time was spent working on the plan. The program director is not required to indicate time spent on all of their other non-admin activities.
- b. A teacher regularly splits their time between non-corrections classes and corrections classes. The teacher must complete a time and effort report which shows how much time was spent teaching corrections classes. The teacher is not required to indicate time spent on non-corrections classes.
- c. A support staff employee enters data for the ABE program, the IELCE program, and assists with proctoring HiSET exams via the State AE General grant. The employee must complete a time and effort report which shows how much time was spent on

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the ABE program, the IELCE program, and proctoring the HiSET, because they are three separate grants.

- d. A local provider's fiscal director spends time completing payroll for the agency's personnel—some are Adult Education staff, and some are not. The agency counts the fiscal director's time spent on Adult Education staff as match for the grant. The fiscal director must complete a time and effort report which shows how much time was spent on Adult Education staff. The fiscal director does is not required to indicate time spent on non-Adult Education staff or activities.

### **Time and effort report *not* required**


- a. A teacher who only does ABE grant instructional activities (in non-corrections settings) would *not* need to complete a time and effort report. A job description would suffice for documentation, and all of the teacher's personnel costs would be allocated to the instruction/program cost category of the ABE grant.
- b. A teacher who only does ABE grant corrections education activities would *not* need to complete a time and effort report. A job description would suffice for documentation, and all of the teacher's personnel costs would be allocated to the corrections education cost category of the ABE grant.
- c. A support staff employee who only does IELCE student intake and data entry would *not* need to complete a time and effort report. A job description would suffice for documentation, and all of the employee's personnel costs would be allocated to the instruction/program cost category of the IELCE grant.
- d. A HiSET chief examiner who only does HiSET administration would *not* need to complete a time and effort report. A job description would suffice for documentation, and all of the chief examiner's personnel costs would be allocated to the State AE General grant.

### **GOVERNANCE**

To ensure local program compliance with this policy, as part of its regular in-person and remote monitoring practices, TDLWD will (1) inspect personnel time and effort records and job descriptions in junction with payroll records, monthly expenditure reports, and requests for reimbursement.

### **CONTACT**

For any questions related to this policy, please contact LaToya Newson, assistant administrator of performance and accountability, at [latoya.newson@tn.gov](mailto:latoya.newson@tn.gov) or 615-741-7055.



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Jay Baker, Assistant Commissioner of Adult Education