

TIME AND EFFORT CERTIFICATION PROCEDURES

Overview

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the School on an integrated basis;
- Comply with the established accounting policies and practices of the School; and
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort Procedures

There are two methods for reporting time: (1) Blanket Semi-Annual Certification and (2) Personnel Activity Report (PAR). These documents are both completed after-the-fact. Note that the State may request specific State-approved documentation for Time and Effort that differs slightly from those described below. In those cases, the School will complete the State-specific documentation to support Time and Effort.

Blanket Semi-Annual Certification: Semi-annual certifications are completed by employees whose time is 100% funded through one cost objective or when an employee’s efforts are 100% towards one cost objective (e.g., in a Schoolwide Program). The following procedures are followed when completing a Blanket Semi-Annual Certification:

- Lists each employee that is funded through a particular grant program as well each employee’s job title and their respective start and end dates.
- After each 6-month period (e.g., July 1 – December 31 and January 1 – June 30), unless otherwise directed from the state, it is signed by a supervisor that has first-hand knowledge of the work performed by each employee.
- TBD reviews each document to ensure its accuracy.

**Chebeague Island School Department
School Committee Policy**

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PAR: The PAR, or Personnel Activity Report, is completed by employees whose salary is funded only partially through federal programs or whose efforts are divided between federal program objectives and other objectives. The following procedures are followed when completing a PAR:

- Lists pertinent information including:
 - The employee's name
 - The employee's start date
 - The employee's federal funding source
 - A description of their monthly tasks related to the federal program objectives
 - A breakdown by day of how much time was spent on federal and non-federal program objectives.
- After each month, it is signed by the employee and then by a supervisor who has first-hand knowledge of the work performed by each employee.
- TBD reviews every PAR every month to ensure its accuracy and tracks the actual time spent on the applicable federal program objectives in comparison to what was budgeted so that, when necessary, amendments to the application can be made in a timely manner.

As needed, TBD provides group and one-on-one training and guidance on the completion of time and effort records for employees required to complete the time and effort records. The School's time and effort records are maintained in a "location TBD".

Adopted: 11/20/18