

GCCSA Time and Effort Procedures

To meet requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on. A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 C.F.R. Part 200.28)

All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification. The semi-annual certification must be:

1. Completed at least every six (6) months (twice a year);
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity; and
4. Account for the total activity for which each employee is compensated.

A PAR or semi-annual certification must be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
4. Be signed by the employee.

All employees who are paid in full or in part with federal funds must keep specific documents or a semi-annual certification to support the amount of time they spent on grant activities as reflected in each PAR. 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 time and effort records should be maintained in order to charge the costs of personnel compensation to federal grants. Examples of records used to support the time entered in a PAR include desk calendars or written records of activity for each day/week, etc.

Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section. The effective dates of any changes must be clearly indicated in the documentation provided. Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred.

Single Cost Objective Employees

Employees whose salaries and/or wages are funded under a single federal grant cost objective are required to report their time and effort through periodic (semiannual January 1- June 30 and July 1 - December 31) certifications. The activity must specify that the salary and wages only are funded through the federal grant and does not include benefits costs covered by the general fund.

- Semiannual certifications are due 30 days from the end of the period.
- January I-June 30 semiannual certifications are due no later than July 30.
- July I-December 31 semiannual certifications are due no later than January 31

The key to determining whether an employee is working on a single cost objective is whether the employee's salary and/or wages can be supported in full from the federal grant alone, or if the employee's salary is also paid with non-federal funds. If the employee's duties could be paid in full from the federal source, then the employee has a single cost objective.

The reporting requirements for the semiannual certification are as follows:

- a. The employer's name
- b. The employee's name and position
- c. The name of the federal program and cost objective under which the employee was 100% funded
- d. The reporting period (semiannual, at minimum)
- e. A statement reporting the employee worked solely on that program for the period covered by the certification
- f. The dated signature of the employee and supervisor with firsthand knowledge of the employee's activities

In addition, the certification must meet the following requirements:

- a. Must be completed once in each six-month period
- b. Must be prepared after the work is performed
- c. Must account for total activity performed during the reporting period

Multiple Cost Objective Employees

Employees who work on multiple activities or cost objectives (split funded) are required to maintain monthly PAR to support the distribution of their salaries /wages for the portion of their position covered by the federal grant. The key to determining whether an employee is a multiple cost objective employee is whether the employee's salary and/or wages are paid by more than one federal award program, or are split funded with the general fund.

The PAR reporting requirements are as follows:

- a. The employer's name
- b. The employee's name and position
- c. A certification statement certifying the distribution of time and effort is correct
- d. The dated signature of the employee and supervisor with firsthand knowledge of the employee's activities
- e. The name of the federal program and cost objective under which work is funded.

In addition, the PAR must meet the following requirements:

- a. Must be prepared after the work is performed
- b. Must account for total activity for which the employee is compensated for grant work
- c. Must agree with supporting documentation

Stipend Work

Employees who complete grant activity assignments, outside the scope of their employee contracted duties which payment is a flat rate fee for service must complete a Stipend Statement of Work.

Statement of work must meet the following requirements:

- a. Statement of additional work or agreement which will be completed above contract
- b. The timeframe in which the work will be started and ending
- c. The flat payment fee
- d. Signature of the Employee agreeing to complete activity with date of signature

Statement of work must meet the following reporting requirements:

- a. Signature of Employee that the work was completed.
- b. Signature date is completed after the work completion and activity date.
- c. Signature and date of the Supervisor of the activity certifying the completion of the work

Reconciliation Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. 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 the system for establishing the estimates produces reasonable approximations of the activity actually performed. If using budget estimates for interim accounting purposes, recipients are required to identify and enter into the records in a timely manner any significant changes in the corresponding work activity.

Additionally, the Director, in coordination with the accounting department, must have a system of internal controls to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

In order to reconcile actual costs to budgeted distributions, the director, in coordination with the accounting department, will conduct semi-annual reconciliations of Semi-Annual Certification forms and quarterly reconciliations of PAR forms with budgeted distributions. This will include review of form ratios versus budgeted distributions after each review. All the time and effort certifications are collected by the office manager, reviewed for accuracy, appropriate signatures, and dates by the Director and submitted to the accounting department for additional review and processing.

Semi-Annual Certification

Employees that are funded by a single cost objective are required to complete, sign and date the semi-annual certification. The semi-annual certification must be completed as outlined above. The certification document will be provided through the Office Manager.

Personnel Activity Report (PAR)

The Office Manager will provide a PAR worksheet to each of the employees who work on multiple cost objectives and paid by multiple sources.

- The employee will enter the total number of hours worked to the "Hours" column for each day for each grant project. These worksheets are to be completed "after the fact" (after the work has been completed).
- Time off, such as vacation, sick or holiday should not be included.

- Once an employee has entered in the required information for the reporting period, the employee will provide the worksheet with a signature and date and submit to their supervisor (the Director).
- A supervisor's signature indicates agreement that the time documented by the employee is accurate to the best of their knowledge.
- Electronic Signatures are acceptable.
- Once PAR is fully executed with signatures, it should be sent to the Office Manager within 30 days of the project completion.

Record Retention

Financial records, supporting documents, must be retained for a period of three years from the date of submission of the final expenditure report for federal awards.

The Office Manager shall retain the signed and dated PARs in a secure location for a minimum of three years from the date the grant/award ended.

Time and Effort Semi-Annual Certification

2 CFR 200.430 Any Employee funded by federal grants must maintain documentation shown that their time and effort is allocable to a federal program.

Where employees are expected to work solely on a single Federal award or cost objective charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee and supervisory official with firsthand knowledge of the work performed by the employee.

I, _____, in the position of, _____, spent 100% of my time and effort as reported in the attached Time and Effort Worksheet for Federal Funding for the period of _____ to _____ in the activities for the grant program _____.

Employee Name	Employee Signature	Date
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Supervisor Name	Supervisor Signature	Date
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Time and Effort Personnel Activity Report (PAR) for Federal Funding

Employee Name	
Title	
District	Gate City Charter School for the Arts
School	Gate City Charter School for the Arts
Payroll Month	
Grant Program	
Activity Number	

I certify that I have been working solely in activities supported by the _____ grant for time periods listed below.

Dates	# of Hours	Rate	Weekly Amount	Signature	Date
		Total			

Supervisor Name	
Supervisor Title	
Supervisor Signature	
Date	