

### Time and Effort Technical Assistance Paper for 21<sup>st</sup> CCLC Programs

*This technical assistance paper is designed to assist 21<sup>st</sup> CCLC subrecipients in the state of Florida to implement federal and state requirements regarding time and effort. Below is a series of frequently asked questions to help support the implementation of Semi-Annual Effort Certifications and Personnel Activity Reports (PARs)*

#### Who Should Complete a PAR or a Semi-Annual Certification Form?

Employees who work on multiple activities or cost objectives and who are paid with multiple fund sources must complete a **PAR**. A **PAR** is necessary when employees work on:

1. More than one federal award (e.g. employee works on the 21<sup>st</sup> Century Community Learning Centers program and another federally funded program).
2. A federal award and a non-federal award (e.g. employee works on the 21<sup>st</sup> CCLC program and on a state or locally funded program or activity).
3. An indirect cost activity and a direct cost activity.
4. Two or more indirect activities which are allocated using different allocation bases.
5. An unallowable activity (i.e. activities not allowed under federal regulations) and a direct or indirect cost activity (i.e. activities allowed under federal regulations).

In other words, a **PAR** is required if the employee works on the 21<sup>st</sup> CCLC program and something else and is paid from two different funding sources (i.e. 21<sup>st</sup> CCLC grant funds and something else).

Employees who work solely on the 21<sup>st</sup> CCLC program and are paid solely with 21<sup>st</sup> CCLC funds need to complete a **Semi-Annual Certification** form. If the employee works on multiple programs and is paid from multiple funding sources, they do not need to complete this form (since these employees work on multiple cost objectives, they need to complete a personnel activity report (PAR) rather than a Semi-Annual Certification, see above).

#### What requirements must a PAR and a Semi-Annual Certification meet?

A **PAR** must meet the following requirements:

1. It must reflect an after-the-fact distribution of the actual activity of the employee.
2. It must account for the total activity for which the employee is compensated.
3. It must be prepared at least monthly and must coincide with one or more pay periods.
4. It must be signed and dated by the employee.

A Semi-Annual Certification must have the employee's name in the first blank on the form. On the second blank write the beginning date of the time period worked. On the third blank write the ending date of the time period worked. If an employee worked the entire year on the 21<sup>st</sup> CCLC program then there should be no breaks in the dates on the certification forms. For example, if the first certification covered the period of January 1 through June 30, then the second certification should cover the period of July 1 through December 31.

## Who should sign the PAR and the Semi-Annual Certification?

The employee should sign the **PAR**.

The employee or a supervisor having first-hand knowledge of the work performed by the employee can sign and date the **Semi-Annual Certification**. The form is then filed into the employee's personnel file. This form must be made available to Florida Department of Education staff, U.S. Department of Education staff and external auditors when requested.

## Why is a PAR or a Semi-Annual Certification needed?

Federal regulations require that employees who work on multiple activities or cost objectives need a distribution of their salaries and wages and this distribution needs to be supported by a **PAR** or equivalent documentation.

Federal regulations require that employees who work solely on a single federal award or cost objective, such as the 21<sup>st</sup> CCLC program, complete a **Semi-Annual Certification** form. Federal regulations require that charges for the employee's salaries and wages need to be supported by periodic certifications and that the employees worked solely on that program for the period covered by the certification. These certifications need to be prepared at least semi-annually and need to be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

## How Often Should I complete a PAR or Semi-Annual Certification?

A **PAR** should be completed at least monthly. A **PAR** should coincide with one or more pay periods. Generally, it is easiest to have your **PARs** completed on the same frequency as your payroll. If you pay employees semi-monthly, for example, then you would have those employees complete **PARs** semi-monthly. Consequently, you will have the same number of **PARs** as pay periods at year end. Please note that the hours listed on the **PAR** must reconcile the hours paid through payroll. **PARs** need to coincide with at least one pay period. If an employee, for example is paid for 80 hours for work done from June 1 through June 15, then the **PAR** for this time period should reflect 80 hours worked.

The **Semi-Annual Certification** must be completed at least twice a year for employees who work for the entire year. It is permissible to complete the form more often than every six months.

*Example 1:* If an employee works an 11 month period, a certification should be done for the first six months of the period and one for the last five months.

*Example 2:* If an employee works for less than six months (e.g. three months in the summer) then a certification should be done for those three months.

## Do contractors need to complete a PAR or a Semi-Annual Certification Form?

No, contractors do not need to complete a **PAR** or a **Semi-Annual Certification** form.

## If the employee is paid hourly or works part-time do they need to complete a PAR or a Semi-Annual Certification Form?

Yes, both hourly employees and part-time employees need to complete a **PAR** or a **Semi-Annual Certification Form**. An employee must complete a **PAR** if they work on multiple cost objectives. All time worked or paid that is not related to the 21<sup>st</sup> CCLC program must be recorded in the Non-21<sup>st</sup> CCLC Hours column. This includes other federal programs, state activities, local activities, leave, holidays, and indirect activities. You can

create as many columns as you need to track non-21<sup>st</sup> CCLC time. Hours worked on 21<sup>st</sup> CCLC needs to be tracked separately, however, you can create additional columns to track hours worked on other programs as needed.

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:

1. The system for establishing the estimates produces reasonable approximations of the activity actually performed;
2. At least quarterly, comparisons of actual costs (i.e. actual time worked) based on the PARs to budget distributions 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,
3. The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect a change in circumstances.

A **Semi-Annual Certification** form must be completed by both hourly employees and part-time employees if they spend 100% of their time working on the 21<sup>st</sup> CCLC program. In addition to completing a **Semi-Annual Certification**, all hourly employees, regardless if they are full-time or part-time, should have timesheets to document the number of hours worked on the 21<sup>st</sup> CCLC program.

#### **Are there any additional requirements?**

In addition to the requirements already addressed, please remember that subrecipients are obligated to comply with the requirements made in their original awarded application.

Please note this document is to assist subrecipients become/remain compliant with the 21<sup>st</sup> CCLC requirements. This document is an aid and in no way is meant to lessen the requirements imposed by applicable federal and state laws and regulations or the specific requirements in your original awarded application or applicable RFA/RFP. If you have any questions, please contact your assigned 21<sup>st</sup> CCLC Program Development Specialist.