



21ST CENTURY COMMUNITY LEARNING CENTERS PROGRAM TIME & EFFORT REPORTING

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August 24, 2010

Brad Bryant, State Superintendent of Schools
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GADOE'S STRATEGIC GOALS

Goal 1 Increase high school graduation rate, decrease drop out rate, and increase post-secondary enrollment rate.

Status



Goal 2 Strengthen teacher quality, recruitment, and retention.

Status



Goal 3 Improve workforce readiness skills.

Status



Goal 4 Develop strong education leaders, particularly at the building level.

Status



Goal 5 Improve the SAT, ACT, and the achievement scores of Georgia students.

Status



Goal 6 Make polices that ensure maximum academic and financial accountability.

Status



FEDERAL REGULATIONS

If an employee is paid with 21st CCLC funds, then it must be demonstrated that the employee worked on the 21st CCLC program.

- OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments
- OMB Circular A-122 Cost Principles for Non-Profit Organizations
- OMB Circular A-21 Cost Principles for Institution of Higher Education

WHO MUST KEEP TIME & EFFORT RECORDS?

- Any **employee** working on the 21st CCLC program (does not include contractors or vendors)
- All employees paid with 21st CCLC funds

TYPES OF TIME & EFFORT RECORDS

1. Single Cost Objective: Semi-Annual Certification Statement
2. Multiple Cost Objectives: Personnel Activity Reports (PARs)

SEMI-ANNUAL CERTIFICATION

What is it?

An assurance statement signed by the supervisor **or** employee that the employee funded by 21st CCLC grant spends 100% of his/her employment working on the 21st CCLC program.

How often?

At least twice a year

21ST CCLC SEMI-ANNUAL CERTIFICATION FORM



Semi-Annual Certification

This is to certify that _____ has worked 100% of his/her time for the period _____ through _____ on the Twenty First Century Community Learning Centers (21st CCLC) program (CFDA 84.287).

Signature of Employee

Printed Name of Employee

Date

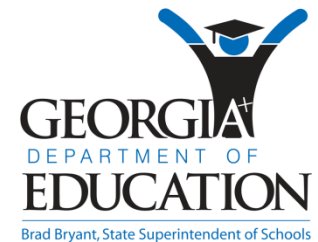
Signature of Supervisor

Printed Name of Supervisor

Date

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Page 1 of 1
Form Date: July 2010

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PERSONNEL ACTIVITY REPORTS (PAR'S)

Where employees work on multiple cost objectives, a distribution of their salaries or wages must be supported by a PAR.

MULTIPLE COST OBJECTIVES

Multiple cost objectives include:

- A Federal award and a non-Federal award
- More than one Federal award
- An indirect cost activity and a direct cost activity
- Two or more indirect activities which are allocated using different allocation bases
- An unallowable activity and a direct or indirect cost activity

PAR REQUIREMENTS

- Must reflect an after-the-fact distribution of the actual activity of each employee
- Must account for the total activity of each employee
- Must be prepared at least monthly
- Must coincide with one or more pay periods
- Must be signed by the employee

21ST CCLC PAR FORM

Personnel Activity Report (PAR)

Name of Organization: _____
 Employee's Name: _____
 Pay Period: _____

Day	21st CCLC Hours	Non - 21st CCLC Hours	Total Hours
Week 1 (/ / to / /)			
Monday			0
Tuesday			0
Wednesday			0
Thursday			0
Friday			0
Week 1 Total:	0	0	0
Week 2 (/ / to / /)			
Monday			0
Tuesday			0
Wednesday			0
Thursday			0
Friday			0
Week 2 Total:	0	0	0
Pay Period Total:	0	0	0

I certify that this report represents a true recording of effort expended for the period indicated and that I have full knowledge of those activities.

Employee's Signature: _____ Date: _____

Salary Charging:	21st CCLC	0	Non- 21st CCLC	0	Total	0
Hours Worked	#DIV/0!		#DIV/0!		#DIV/0!	
Percent of Total*						
Bi-Weekly Salary						
Amount Charged	#DIV/0!		#DIV/0!		#DIV/0!	

* Hours worked by activity divided by total hours

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ADDITIONAL PAR REQUIREMENTS

- At least quarterly, comparisons of actual costs to budgeted distributions based on PARs need to be made.
- Costs charged to the 21st CCLC must be made on actual time
- If costs are allocated to 21st CCLC based on estimates they need to be adjusted to reflect actual time spent on the program

ADJUSTED HOW OFTEN?

Checked at least quarterly.

If the difference is less than 10% then adjusted annually, if greater than 10% then adjusted quarterly.

Easy solution – do not allocate costs based on estimates allocate costs on actual time spent.

EXAMPLE #1

Example: A teacher providing 100% of her time to the 21st CCLC program and is charged 100% to the 21st CCLC grant.

What is required?

Semi-annual certification

How often?

At least twice a year

EXAMPLE #2

Example: An employee works 20% of the day with the 21st CCLC program as a tutor and 80% of the day with the bilingual instruction to English Language Learners as a teacher.

What is required?

PAR

How often?

At least monthly

EXAMPLE #3

Example: A bookkeeper manages the 21st CCLC grant as well as the organization's other Federal grants.

What is required?

PAR

How often?

At least monthly

Keep in mind a PAR is necessary if you want to use 21st CCLC funds to pay for some of the bookkeeper's salary.

EXAMPLE #4

Example: An office assistant provides support to the 21st CCLC staff and to the district administrator.

What is required?

PAR

How often?

At least monthly

Keep in mind a PAR is necessary if you want to use 21st CCLC funds to pay for some of the office assistant's salary.

EXAMPLE #5

Example: An employee spends some her time as a 21st CCLC teacher and some of her time as a 21st CCLC director.

What is required?

Semi-annual certification

How often?

At least twice a year

EXAMPLE #6

Example: An employee serves as the program manager of the 21st CCLC and is a middle school cheerleading coach.

What is required?

PAR

How often?

At least monthly

EXAMPLE #7

Example: An employee spends 100% of their time working on the 21st CCLC program and is paid 100% with local funds.

What is required?

No time and effort reporting is necessary

Why?

Federal funds are not used to pay for the employee's salary

EXAMPLE #8

Example: An employee works 100% on the 21st CCLC program and is paid with 21st CCLC and local funds.

What is required?
Semi-annual certification

How often?
At least twice a year

EXAMPLE #9

Example: Contractor is paid with 21st CCLC funds for providing drug and violence prevention programs.

What is required?

No time and effort reporting is necessary

Why?

Time and effort reporting does not apply to contractors

COMMON MISTAKES

Failing to recognize a change in position, duties, or funding.

Reporting time according to the ratios budgeted without regard to how the individual actually worked.

Not having temporary or part-time employees complete time and effort reports.

Having journal entries move payroll expenditures to Federal programs without supporting time and effort.

COMMON MISTAKES

Not having the time and effort forms signed.

Entire time not accounted for on PAR.

Lack of appropriate time and effort records for employees with supplemental contracts or stipends for extra hours.

Timesheets incomplete and did not reconcile to the amounts paid.

WHERE CAN I FIND OMB CIRCULARS?

Cost Principles:

- A-21 for institution of higher education (colleges);
- A-87 for local governments;
- A-122 for non-profit organizations

<http://www.whitehouse.gov/omb/circulars/>



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