

# Time and Effort Certification

## Frequently Asked Questions

---

### **What is Time and Effort?**

Montgomery County Public Schools (MCPS) receives federal grant funding. As a result, MCPS is required to establish and maintain a method for documenting that the federal grant funds we receive have been used in accordance with grant purposes.

Time and Effort is a federal requirement of certifying, in writing, that federal and other grant funds are used for the purpose that the grant intended. Each employee being paid wages by a federal grant must complete a certification statement to certify that they have worked solely on the grant activities described on the statement. Timesheets are not sufficient for this requirement. The only payment that is excluded is payment of stipends (e.g., payment for professional development, family night instructional activities, etc.). Examples of federal grants are Title 1, Head Start, and the Individuals with Disabilities Education Improvement ACT of 2004 (IDEA).

### **Why do employees have to verify Time and Effort certification statements?**

MCPS is at risk of losing federal and other grant funding if not in compliance with grant purposes and these requirements. This could mean current allocations could be reduced.

The federal requirements are that each employee certify for the specific grant which is funding their work. The employee is certifying that they are working on the job for which they are being paid, such as a special education teacher as a special education teacher, a special education paraeducator as a special education paraeducator, a Focus teacher as a Focus teacher. If, for any reason, they are performing other duties, they cannot be paid from the assigned grant.

### **How will an employee know which of their positions are grant funded?**

Employees assigned to any grant position receive an e-mail at the start of each quarter. The e-mail will display each of the employee's positions and if they are or are not grant funded. Employees also receive a certification statement at the end of each quarter. At the beginning of each quarter, each location receives a list of their employees who are assigned to a grant position for the following quarter.

*Note:* If an employee is reassigned to a grant position during the quarter he/she will receive a certification statement at the end of the quarter. At the beginning of the next quarter the employee will receive an e-mail as described above.

### **Where can the funding source be found?**

The quarterly certification statements list the grant name and number, as does the e-mail the employee receives. The list that your administrator receives at the beginning of each quarter will also display the grant name and number.

### **Who has to verify Time and Effort certification statements? How does an employee know if he or she is required to complete them?**

If all or a portion of an employee's salary is being paid from a federally funded grant, then the employee must complete a Time and Effort certification statement. The certification statement will reflect the amount of time the employee spent on each grant during his or her workday. Employees are notified by e-mail if any of their positions, permanent or temporary, are grant funded. For example, an employee may not be funded from a grant for their permanent position; however, they may have a temporary part time assignment that is grant funded. Schools and central office departments are notified via memorandum with a list of those who are grant funded.

**If a location hosts summer school (July & August) and has employees on a grant what happens to those certification statements?**

Certification statements for summer school positions must be kept at the hosting school where the employee worked the hours.

**Does the quarterly certification statement require two signatures?**

No. Either the employee or their supervisor must sign the statement. Only one signature is required.

**What happens with the Time and Effort certification statements?**

The documentation must be maintained at the work site for auditing purposes for seven years. We recommend keeping a separate grant folder for this reason. The folder should contain the certification statement with the corresponding timesheets. It is also permissible to scan and save certification statements and timesheets. If an employee has a single grant funded position we recommend that your timekeeper retain the last timesheet of the quarter and the certification statement. If an employee has two or more positions (at least one which is grant funded) your timekeeper will need to retain all of the employee's timesheets, PAR forms, and certification statements for the quarter.

**Who needs to complete the Personnel Activity Report (PAR)?**

Any employee paid by more than one funding source, if one source is a federal grant, must complete the PAR form. An employee with multiple positions (more than one permanent position or one permanent position and one temporary part time position) will receive multiple timesheets. This employee must complete the biweekly Personnel Activity Report (PAR), in addition to the quarterly certification statement, for any pay period that they work both positions. A copy of the PAR form can be found on the timekeeper's website at:  
<http://www.montgomeryschoolsmd.org/departments/ersc/employees/timekeepers>.

**If I receive multiple certifications and have not completed a PAR form do I need to complete a PAR form?**

Yes. You must complete the PAR form. Work with your timekeeper to get copies of your timesheets and a PAR form. A copy of the PAR form can be found on the timekeeper's website at:  
<http://www.montgomeryschoolsmd.org/departments/ersc/employees/timekeepers>.

**Who signs the PAR form?**

The staff member and their supervisor must sign the PAR form. Both signatures are required.

**How often does a PAR form need to be completed?**

The PAR form is required to be completed biweekly. Each PAR form must correspond with the appropriate pay period.

**Do employees fill out a PAR form for each position even if one of the positions is not grant funded?**

Each PAR form covers up to 5 positions. Therefore an employee with multiple positions, one of which is supported with federal funds, completes one PAR form each pay period for all positions.

**What must the PAR form show?**

The PAR form must certify that a staff member has spent the required amount of time on a program supported by a federal grant. For example, if a teacher's salary is funded 50 percent by Title I grant money and 50 percent by local funds, the report must state that the teacher spent at least 50 percent of his/her time on Title I activities and 50 percent on the locally funded activities.

### **When should the PAR form be completed?**

The PAR form must be completed at the end of each pay period in which the employee worked in a federally funded position, reflecting an after-the-fact distribution of activities. The hours reported must match those reported on the timesheet for the same period.

### **How is the percentage of time worked in each position calculated on the PAR form?**

The calculation is based on your time distribution and must add up in total to 100 percent of your time. Examples: I am a six hour per day employee. Two hours per day I am a lunch hour aid and four hours per day I am a paraeducator. On my PAR form, I put 33 percent for my two hours per day (2/6) lunch hour aid position and 67 percent (4/6) for my paraeducator position.

### **I received a certification statement at the end of the quarter and have two positions. Must I go back to the beginning of the quarter and complete the biweekly Personnel Activity Report (PAR)?**

Yes. If you were moved to a grant retroactively or after the beginning of the quarter, you must go back and complete the PARs for the entire quarter.

### **What is the role of the school or office in the Time and Effort process?**

Timekeepers are required to monitor the verification of the certification statements. If an employee also is required to complete a Personnel Activity Report (PAR) form, the timekeeper must work with those employees to ensure that documentation is complete. See also Personnel Activity Report (PAR) Frequently Asked Questions, page 2 of the PAR form, for additional information. The PAR form can be found on the timekeeper's website at:

<http://www.montgomeryschoolsmd.org/departments/ersc/employees/timekeepers>.

### **What is the role of the visiting bookkeeper, timekeeper and auditors in the Time and Effort certification process?**

Visiting bookkeepers are used at the elementary school level. Bookkeepers are provided with lists of grant funded employees. Their purpose is to confirm that all required documents are completed and kept with timesheets. Location timekeepers are expected to work with staff members to ensure Time and Effort certifications are complete. MCPS internal auditors also are reviewing required time and effort certifications for completeness.

### **What do I do with the certification statement if the employee has a different position and is not assigned to the grant anymore?**

It is best to contact the Employee and Retiree Service Center (ERSC), as they can verify if you have actually been paid for any hours related to the grant. If there are no hours paid, the statements can be discarded.

### **Who do I go to with questions?**

Your first point of contact is the administrator of your location followed by your timekeeper, the office responsible for the grant, or a visiting bookkeeper if you are in an elementary school.

### **Is a grant funded position ever at risk of ending?**

MCPS hires very few people conditioned upon grant funding and notifies those in writing of the conditions of their employment. Employees whose grant funded positions end are typically moved to another funding source such as the local budget or another appropriate grant.