



Time and Effort

Grant Documentation Requirements

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FLORIDA DEPARTMENT OF
EDUCATION
fldoe.org

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General Requirements

Charges for salaries:

- Must be based on records that accurately reflect the work performed.
- Must be supported by a system of internal controls which provides reasonable assurance charged are accurate, allowable and properly allocated.
- Must be incorporated into official records.

General Requirements

Time and Effort documentation:

- Must reasonably reflect total activity for which employee is compensated.
- Must encompass all activities (federal and non-federal).
- Must comply with established accounting policies and practices.
- Must support distribution among specific activities or cost objectives.

Single Cost Objective

- Semi-Annual Certification
- Can be signed by employee or supervisor with direct knowledge

Multiple Cost Objectives

If an employee works on any of the following:

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

Multiple Cost Objectives

- Employee must keep Personnel Activity Reports (PARs)
- If no FDOE-approved substitute system, monthly PARs are required
- With FDOE-approved substitute system, can keep PARs 3 times per year, each covering 4 months
- If employee has set schedule, can document the schedule in lieu of PARs and submit semi-annual certification signed by employee and supervisor

PERSONNEL ACTIVITY REPORTS (PARs)

Must be:

- After the fact
- Account for total activity
- Signed by employee or supervisor with direct knowledge
- Prepared monthly and coincide with one or more pay periods (or comply with approved substitute system)





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