

ESEA Director's Training Curriculum

2.1 Time and Effort

Semi-Annual Certifications

For employees who work solely on a single federal program or cost objective, charges for their salary must be supported by periodic certifications that the employee worked only on that program for the period covered by the certification. The certification must be prepared at least semiannually and signed by the employee or supervisory official with firsthand knowledge of the work performed by the employee.

Personnel Activity Reports (PARs)

For employees who work in more than one Federal program or cost objective, charges for their salary must be supported by monthly personnel activity reports, or equivalent documentation supporting time and effort. The PAR or equivalent documentation must identify the programs / cost objectives assigned with the amount of time spent in each cost objective by the employee. The PARs must be prepared at least monthly and signed by the employee or supervisory official with firsthand knowledge of the work performed by the employee.

Recommended Deadlines:

- Semi-Annual Certification filed in LEA personnel files twice annually, as soon as possible **after the end of the reporting period.**
- PARs filed in LEA personnel files by the middle of month following completion.

Available Resources:

- [Regional Finance Consultants](#)
- [Divisional Coordinators](#)
- [ePlan.tn.gov > TDOE Resources](#) > ESSA Information > Guidance, PPTs and Webinars
- Documents provided and reviewed during monitoring by the [Fiscal Regional Consultants](#)
- Brustein & Manasevit, PLLC. (2020) *The Administrator's Handbook on EDGAR* (4th ed., Enclosures A-C, pp. 292-299). Brustein & Manasevit.

Action Steps & Recommended Timeline:

- **Sign PARs or Semi-Annual Certifications after reported period, not during or before.**
 - Have all staff complete the *Semi-Annual Certification* at least twice a year (i.e. **July 1 – Dec. 31** and **Jan. 1 – June 30**)
 - Have all staff requiring a PAR complete one at least monthly.
- **Compile and file all forms at the LEA-level as personnel records.**