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## Time and Effort Policy and Procedures

Federal law requires employees funded with Restricted programs to complete timesheets to support Time Accounting documentation. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary, and allowable in accordance with applicable program requirements. The Federal Education Department General Administrative Regulations (EDGAR) requires all employees who are fully or partially funded by federal programs to prepare and maintain time documentation.

### **DIRECTOR RESPONSIBILITIES**

Each Director must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. *This includes training school staff* who are paid all or in part with federal funds on the basic purpose and intent of each federal program and why they are being paid, all or in part, with federal funds. Please review the Employee Guidelines outlined below.

### **EMPLOYEE GUIDELINES**

All employees who are fully or partially funded by federal categorical funds must complete their time documentation on the approved forms. The type of documentation required depends on how the employee is funded and how many different grant activities (cost objectives) are assigned. Semi-annual reports are completed after the work period. Examples of categorically funded employees include instructional aides; teachers, resource teachers; parent liaisons, and many other classified and certificated employees.

Employees must fill out only one form that fits their position (See Exhibit A). The time accounting form must be certified by the proper designees (i.e., employee and/or supervisor). The employee's supervisor must have direct knowledge of the employee's activities.

If an employee works 100% on one activity and is paid through one federal funding source only, (for example an instructional aide or resource teacher that is working at one school site and working on one goal on a set schedule), they will sign this form (see attached exhibit A) twice a year, which is submitted after each six- month work period. These will be completed in January for the July-December work period, and again in June for the January-June work period.

### **RECONCILIATION PROCESS**

#### **Semi Annual Certification:**

1. Director will collect the Semi-Annual Certification form from all employees that are required to complete it and ensure that all forms are received are complete; verify the single cost objective; and provide copies to the Human Resource department.

2. The Human Resource department reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual certification agrees with the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.
3. Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.

### **RECORD RETENTION**

All semi-annual certifications and PARs are filed in a binder by Fiscal Year and are retained in the School for a period of 5 years.

Exhibit A

Semiannual Certification

Period Covered: \_\_\_\_\_

Fiscal Year \_\_\_\_\_

School Name: \_\_\_\_\_

The following individuals have worked 100% of their time during the last six months under a single object code:

Cost Objective Name : \_\_\_\_\_

Cost Objective Account/ Resource Number: \_\_\_\_\_

| Position | Printed Name | Signature |
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By signing below, I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

\_\_\_\_\_  
Supervisory Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Supervisor Printed Name

\_\_\_\_\_  
Date