

Time and Effort Documentation Procedures

Upper Merion Area School District

(Updated 6/26/2022)

The “Employees - Time and Effort Reporting” section of the Federal Fiscal Compliance Policy (626) states that:

District employees paid with federal funds shall document the time they expend on work performed in support of each federal program, in accordance with the law. Time and Effort reporting requirements do not apply to contracted individuals.[4]

All federally funded employees must maintain documentation showing that their salaries are allocable to a federal grant program (UGG 200.403(a)). The internal process and procedures to ensure compliance with the policy are as follows.

Time and Effort supporting documentation must be prepared for all district employees with wages and/or benefits that are charged:

- To a single federal award or single cost objective;
- To multiple federal awards or multiple cost objectives
- To any combination of a federal award and other federal, state or local funding sources
- To meet matching or cost-sharing requirements of federal awards

To meet the Time and Effort Certification requirements of the UGG, Upper Merion Area School District uses timesheets for hourly employees and two Time and Effort forms for salaried employees:

- Timesheet(s) for hourly employees
 - Timesheet(s) are used for After-School and Summer School programs
- The [Time and Effort Single Certification Form](#)
- The [Time & Effort Split Funding Certification Form](#)
- ★ The Federal Program Coordinator will complete the Time & Effort Single Certification Form twice per year for those who are single funded (funded 100% by a single cost objective) for the supervisor to review and sign:
 - Once after January 1st (For the period of July 1 - December 31).
 - Once after the last day of school (For the period of January 1 - last day of school in June).
 - View the Single Funded Employee Time Certification Procedures here below.
- ★ Monthly, The Federal Program Coordinator will complete the Time & Effort Split

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Funding Certification Form for those who are **split funded** (paid through multiple cost objectives) for the employee or supervisor (whomever has first-hand knowledge that the work performed was for the grant) to review and sign:

- The employee or supervisor (whomever has first-hand knowledge that the work performed was for the grant) will attach the log (memo, spreadsheet, calendar)

Single Funded Employee Time Certification Procedures

- ★ In January and July of each year, the Federal Program Coordinator obtains an accurate list of employees from the Payroll Office to understand who has worked within each building (who are paid with federal funds) within the 6 month time frame (January 1 - last day of school in June or July 1 - December 31).
- ★ The Federal Program Coordinator will review the forms for allocation to the appropriate funding source/cost objective (Title I, II, IV, general fund, etc.).
- ★ The Federal Program Coordinator will electronically send the form to building Principals or Supervisors (whomever has first-hand knowledge that the work performed was for the grant) before the January and July District Leadership meetings for review and signature.
- ★ An electronic copy of the forms will be shared with the Business Office/Payroll who will adjust payroll to reflect actual time spent, if applicable.
- ★ The Business Office will revise the Consolidated Application budgets, if necessary, to reflect actual spending for salaries every 6 months.
- ★ The original copies of the documents will be maintained for the required time period for documentation supporting the use of federal grant funding by the district