

Section: Fiscal Management
Title: Federal Programs and Projects
(*Time and Effort*)
Number: DJFA-AP3 – Basic
Adopted: November 14, 2019

The purpose of this procedure is to create internal controls for documenting employee time spent on federal programs and projects. Such controls must provide reasonable assurance regarding the achievement of the objectives of the federal grant. The superintendent or designee will monitor and verify that compensation for personal services is made in accordance with this procedure.

"Personal services" are those activities performed by a district employee in support of one or more federal programs and projects.

Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award including, but not necessarily limited to, wages and salaries.

Compensation

The total cost of compensation for personal services will be reasonable for the services provided and consistent with the policies of the district. Compensation costs will be determined and supported by appropriate documentation. Employee compensation will be charged against a federal award based on budget estimates that reasonably approximate the amount of time and effort employees will provide in support of the grant.

Employee Reporting

All employees, including teachers, paraprofessionals, administrators and other staff paid with federal funds are required to document the time and effort they spend working within a federal program. Time and effort reporting is required when any part of an individual's salary is charged to a federal program or used as a match for a federal program.

Employees working under a schoolwide pool or early learning blended funding system are not required to keep such records.

Employee reports will include only actual hours, rather than budgeted hours, of activity the employee performed for the federal program. Reports will be submitted to the employee's supervisor on the dates designated by the supervisor.

Single Award or Cost Objective

Employees who are expected to work solely on a single federal award or cost objective will complete a semiannual certification and submit it to the employee's supervisor. The certification must be signed by the employee or a supervisor having firsthand knowledge of the work performed by the employee after the services have been provided. While certification is semiannual, employees are expected to maintain ongoing records to ensure accuracy.

Multiple Awards or Cost Objectives

When employees work on multiple awards or cost objectives, they will submit monthly personnel activity reports (PARs) coinciding with a regular pay period. PARs must be signed by the employee and a supervisor having firsthand knowledge of the work performed by the employee after the services have been provided.

Substitute System

The district may develop a substitute system for reporting time and effort, but any such system must be approved by the Department of Elementary and Secondary Education prior to implementation.

Reconciliation and Payment Submission

The superintendent or designee will regularly reconcile the actual hours against the budgeted hours based on the amount the superintendent or designee determines is worth charging against the federal award. Final compensation submissions must be based on reconciled amounts, not budget estimates, and must be accurate, allowable and properly allocated.

The superintendent or designee will submit records for payment of services only if the services have already been provided.

Record Retention

Records pertaining to time and effort will be retained for three years after submission of the final expenditure report.

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Note: The reader is encouraged to review policies and/or forms for related information in this administrative area.

Park Hill School District, Platte County, MO