

TIME AND EFFORT REPORTING

PHILOSOPHY

The Tintic School District Board of Education intends to follow federal regulation that requires that any salaries and benefits charged to federal awards must be based on documentation that reflects the actual time spent by the employee on activities being charged to those programs. Such documentation must be completed after-the-fact and will be completed in accordance with district procedure and Uniform Grant Guidance (UGG).

TIME AND EFFORT REPORTING POLICY

2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as Uniform Guidance) dictates how the District administers federal awards or grants. Subsection .430 requires the District to meet certain Standards for Documentation of Personnel Expenses.

The term “time and effort reporting” refers to the process of collecting the required after-the-fact employee certifications (from just those employees paid from federal funds) that the amount charged to a particular grant for their pay accurately reflects the actual work performed. The term “certification” is to be understood as both 1) certifications, and 2) activity reports referred to in 2 CFR 200.430.

TINTIC SCHOOL DISTRICT TIME AND EFFORT PROCEDURE

Time and effort reports are generated for all positions paid from federal funds and for all positions paid from grants that require such reporting. The time and effort reports indicate the different funding sources that the employee is compensated out of and the percentage portion of each funding source based on level of effort.

Time and effort reports are provided by the supervising administrator and given to employees to sign each (month/quarter/semester/annual) applicable reporting period after the employee has completed the work and has been compensated. By signing the time and effort report, and employee acknowledges that the report is an after-the-fact determination of the actual effort in the programs indicated above and that they have full knowledge of 100% of these activities. The time and effort reports are then filed by the supervising administrator and can be accessed when needed.