Washington County School District
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District Policy 1210

Time and Effort Documentation

Time and Effort Documentation Washington County School District - Approved 9-9-24

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1. Purpose

The Code of Federal Regulations (2 CFR § 200.430(i)) requires that official records be kept for employees that are compensated with federal funds to demonstrate the amount of time they spend on grant activities.

As a recipient of federal and state funding, Washington County School District is required to implement regulations and controls which ensure salaries and wages charged to federal programs are reasonable, necessary and allowable in accordance with federal requirements.

Under federal regulations, employees are categorized as either “single cost objective employees” or “multiple costs objective employees”.

A “cost objective” is a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data is desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. Cost objectives are a means of determining from which funding source an employee is allowed to be paid. An employee’s cost objective may or may not be synonymous with their assigned position.

For example, an employee who spends 100% of their time working as a Special Education paraprofessional would be considered a “single cost objective employee”. 100% of their work could be paid under Federal IDEA funding.

On the other hand, an employee who works as both a Special Education paraprofessional and a computer lab assistant would be considered a “multiple cost objective employee”, because only part of their work would be allowable under Federal IDEA funding.

2. Policy

2.1. Administrators are responsible for ensuring employees under their supervision are working on activities allowable under the program(s) which pay for their positions. Administrators must have knowledge of their employees’ assignments and responsibilities, and an understanding of the

relevant federal or state program requirements.

2.2. Time and effort must be documented for all employees whose salaries are:

a. Paid in whole or in part with federal funds (e.g. Title I, Special Education IDEA, etc.).

b. Paid with state or local funds and are used to meet a federal match/cost share requirement.

2.3. Time and effort documentation will be collected after-the-fact, meaning certification reports will be completed after the end date of the report period.

2.4. The Business Department is responsible for the identification of, distribution, collection and retention of all employee time and effort documentation.

2.5. The time and effort documentation must represent the total activity for which each employee is compensated.

3. Procedure

3.1. Periodic (Semi-Annual) Certifications are completed for single cost objective employees, and for multiple cost objective employees who have a predetermined, recurring schedule.

The Business Department will prepare the “Semi-Annual Certification” form twice a year and send it to each applicable supervisor.

The form may be signed and dated by either the employee, or the employee’s supervisor with direct knowledge of the work being performed.

For multiple cost objective employees with a predetermined, recurring schedule, a copy of the employee’s schedule must be submitted along with the Semi-Annual Certification.

3.2. Multiple cost objective employees who use the District’s timekeeping system to clock in and out of their separate assignments/cost objectives do not need to complete a Personnel Activity Report, or a daily calendar of activities. The approved monthly timecard itself constitutes the time and effort documentation for these employees and meets all the criteria for Personnel Activity Reports.

3.3. Personnel Activity Reports must be completed for multiple cost objective employees who:

(a) do not have a regularly recurring schedule (as per 3.1 above), and

(b) do not use the District’s timekeeping system (as per 3.2 above) to track their separate assignments/cost objectives.

Personnel Activity Reports must meet the following criteria:

• Identifies the employee’s name and position

• Identifies the programs / funding sources (federal and otherwise) under which the employee is paid

• Accounts for 100% of the work for which the employee is compensated

• Is completed monthly, coinciding with the pay period, and indicates the reporting period covered

• Is signed and dated by both the employee and their direct supervisor

Personnel Activity Report must be sent to the Business Department monthly, coinciding with the pay period. This Personnel Activity Report must be supported by a daily record of activities.

It is critical that payroll charges match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes.

When using budget estimates, the Business Department will periodically (at least quarterly) reconcile payroll charges to the actual time and effort reflected in the employees' Personnel Activity Reports.

If the difference between the actual and budgeted amounts is 10% or greater, the accounting records will be adjusted accordingly. All necessary adjustments will be made such that the final amounts charged to the various programs are accurate, allowable, and properly allocated.

3.4. Time and effort documentation will be completed in a timely manner. If documents are not submitted on time, the supervisor will be contacted and reminded to submit the documentation. Prolonged failure to comply with deadlines may result in disallowing the employee to be funded under the applicable federal or state grant, requiring the school or department to cover the cost instead.