

DISTRICT PERSONNEL TIME AND EFFORT

Federal law requires that districts document time and effort for all employees, including teachers, paraprofessionals and other staff, who are paid with federal funds, no matter the percentage of time for which they are paid. The portion of the federally paid salary must be reflective of the time and effort the employee has expended towards the federal program.

Time and Effort Records

District expenditures of federal funds for employee salaries and wages must be based on records that accurately reflect the work performed. Time and effort records must:

1. Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable, and properly allocated;
2. Be incorporated into official district records;
3. Reasonably reflect total activity for which employee is compensated by the District;
4. Encompass 100% of all activities (federal and non-federal) compensated by the District;
5. Comply with the District's established accounting policies and practices; and
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award.

The first five criteria listed above may be satisfied through payroll, accounting, and related systems. The last criterion applies when an employee distributes time among multiple programs. A good internal control measure for this would be daily logs and/or a permanent schedule and a supervisor assurance.

Employee certifications are not required when the District has other records that can satisfy the criteria above; however, the District may continue to use employee certifications as an internal control.

End of Ashley School District #9 Administrative Regulation HBAA-AR2