



## FINANCIAL MANAGEMENT

7400T

### Federal Time and Effort Reporting Policy and Procedures

**Purpose:** As a recipient of federal funds, the Charter School must comply with the Office of Management and Budget (OMB) Circular A-87, General Principles for Determining Allowable Costs. Attachment A, Paragraph C.1 requires certification of effort to document salary and wage expenses charged directly against federally-funded programs. Paragraph C.1 states, “To be allowable under federal awards, costs must...be adequately documented.” The Charter School’s time and effort reporting policies and procedures are intended to meet this requirement.

All charges to payroll for personnel who work on one or more federal programs or cost objectives are based on one of the following, depending on the circumstances:

- **Semi-annual certification (Example A):** (single cost objective 100%)
- **Personnel Activity Reports (Timesheets)** (multiple cost objectives)
- **Substitute system** (multiple cost objectives with predetermined, set schedule.)

#### **Semi-annual certification**

Semi-annual certification applies to employees who do one of the following:

- Work 100% of their time on a single grant program and/or single cost objective.
- Work 100% of their time in administering one program such as a Federal Programs Director who administers only one program.
- Work 100% of their time under a single cost objective funded from eligible multiple funding sources.

These employees are not required to maintain time-and-effort records, if their job description clearly shows that the employee is assigned 100% to the program or single cost objective. Each employee must certify in writing, at least semi-annually, that he/she worked solely on the program or single cost objective for the period covered by the certification. The certification is signed by the employee and by the supervisor having first-hand knowledge. Charges to the grant must be supported by these semi-annual certifications. The semi-annual certification is executed after the work has been completed, and not before. The semi-annual certifications are maintained by the Charter School Business Manager.

#### **Personnel Activity Reports (PAR) – Timesheets**

Time and effort report applies to employees who do one of the following:



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- Do not work 100% of their time on a single grant program and/or single cost objective
- Work under multiple grant programs or multiple cost objectives
- Are paid hourly

These employees are required to maintain time-and-effort records. Employees must prepare time-and-effort summary reports monthly to coincide with pay periods. Such reports must reflect an after-the-fact distribution of the actual time spent on each activity and must be signed by the employee. These reports are submitted monthly to the Alturas Business Manager.

## Employee Exits

For an employee that is separating his or her services with the LEA. The employee will complete the required paperwork and submit his or her final certification or time-and-effort report to the Human Resources Department. The HR department will verify the final paperwork as complete and notify the Business Office of completion prior to the issuance of the final pay check

## Example A

### SEMI-ANNUAL BLANKET CERTIFICATION

District Name and #: \_\_\_\_\_

This is to certify that the following individuals have worked a portion of their time on the Schoolwide plan/Title I-A/Title II-A/Title III/IDEA Part B/21<sup>st</sup> programmatic activity (select only one programmatic activity) for the months of February 1, 2017 to June 30, 2017.

Position	Printed Name	Activity	Percentage of Time	Signature
Title I Reading Coordinator	Jessica Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title I-A	100%	
Paraprofessional	John Smith	Title II-A	100%	
Paraprofessional	John Smith	Title II-A	100%	

\_\_\_\_\_  
Supervisor's Printed Name

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date Signed



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(Form may be signed by each employee OR the supervisory official with first-hand knowledge of the work performed by each employee.)

Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds, 200.430(i)(1). The type of documentation depends on how many “cost objectives” the employees worked on. These cost objectives must be connected to the employee’s salary source.

### **Current Semi-Annual Certification Requirements**

If an employee works on a single cost objective:

- a. Semi-Annual Certification (SAC) form must be completed
- b. SAC must be completed after the work has been performed
- c. SAC must account for the total activity
- d. SAC must be signed by the employee or supervisor
- e. SAC must be completed every six months (at least twice a year)

De Minimus Benefit: Up to 5% of an employee’s time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries (Brustien & Manasevit, NASTID 2014).

### **Policy History:**

Adopted on: April 19, 2018

Revised on: February 11, 2021