

Employee Time and Effort Reporting and Procedures

These procedures apply to all employees of the Jackson School District for tracking time and effort funded in whole or in part by federal grants/funding.

1. Purpose

The purpose of this procedure is to ensure the Jackson School District is in compliance with 2 CFR 200.430 related to federally funded employees. Compliance with 2 CFR 200.430 can be assured by following the procedures described herein.

2. Statutory Requirement

2 CFR 200.431 reads as follows;

“Any employee funded by federal grants must maintain documentation showing that their time is allocable to a federal program.” The difference between single and multiple cost objectives is determined by how an employee’s time is spent working, not how the employee is funded.

A. *Single Cost Objective Employees*

1. Employees whose salaries are funded under a single federal grant cost objective are required to report their time and effort through periodic (semiannual January 1 - June 30 and July 1 – December 31) certifications.

- a) Semiannual certifications are due 30 days from the end of the period.
 - i. January 1 - June 30 semiannual certifications are due no later than July 30.
 - ii. July 1 - December 31 semiannual certifications are due no later than January 30.

2. The key to determining whether an employee is working on a single cost objective is whether the employee’s salary and wages can be supported in full from the federal grant alone, or if the employee’s salary is also paid with non-federal funds. If the employee’s duties could be paid in full from the federal source, then the employee has a single cost objective.

3. The reporting requirements for the semiannual certification are as follows:

- The employer’s name
- The employee’s name and position
- The name of the federal program and cost objective under which the employee was 100% funded
- The reporting period (semiannual, at minimum)
- A statement reporting the employee worked solely on that program for the period covered by the certification
- The dated signature of the employee and supervisor with firsthand knowledge of the employee’s activities

4. In addition, the certification must meet the following requirements:

- Must be completed once in each six-month period
- Must be prepared after the work is performed
- Must account for total activity performed during the reporting period

B. Multiple Cost Objective Employees

1. Employees who work on multiple activities or cost objectives are required to maintain monthly personnel activity reports (PARs) to support the distribution of their salaries or wages.
2. The key to determining whether an employee is a multiple cost objective employee is whether the employee's salary and wages are paid by more than one federal award program, by more than one set-aside (i.e. administrative and state-level/leadership set-asides) within one federal award program, or by federal award program(s) and non-federal programs.
3. The PAR reporting requirements are as follows:
 - The employer's name
 - The employee's name and position
 - The Grant Information with the time split accordingly
 - The time period the PAR is covering
 - A certification statement certifying the distribution of time and effort is correct
 - The dated signature of the employee and supervisor with firsthand knowledge of the employee's activities
4. In addition, the PAR must meet the following requirements:
 - Must be prepared after the work is performed
 - Must account for total activity for which the employee is compensated
 - Must be prepared to coincide with each pay period
 - Must agree with supporting documentation

3. *Jackson School District Time and Effort Reporting Requirements*

A. Exiting Employees

1. When an employee is preparing to exit their current position at the school, the employee must submit a final signed and dated PAR, in paper or electronically, to their supervisor the day they exit.
2. If an employee exits the school and did not complete a final PAR or semiannual certification, the supervisor with firsthand knowledge of the employee's work may sign for that former employee.
3. The supervisor must submit a final summary PAR for the exiting employee to the central office and kept in the grant file for three years. This may be in paper format or electronically. The documents will be located in the accounts payable office grant file cabinet (distinctly labeled), or it may be scanned and filed as a pdf under the google drive (distinctly labeled).

B. Semi-Annual Certification

1. Employees that are funded by a single cost objective are required to complete, sign and date the semi-annual certification. This can be done either in paper form or a google certification requiring both the employee and supervisors signature and date. Stipend Time and Effort will be available in electronic or paper format. The electronic document will need to be converted to a PDF.
2. The SAU #9 Finance Department will generate the appropriate semi-annual certification based on payroll activity grant vouchers. Certifications will be delivered to grant managers/supervisors and reviewed for accuracy. Once collected and reviewed the supervisor will sign, date and return all completed documents (paper or electronic) to the SAU #9 Finance Department for filing.
3. The semi-annual certification must be completed per #2. A. above. The certification document can be obtained through the SAU #9 Finance Department.

C. Personal Activity Report (PAR)

1. The SAU #9 Finance Department will provide a PAR form to each school department that has employees whom work on multiple cost objectives and paid by multiple sources.
2. These forms are to be completed "after the fact" (after the work has been completed). Once an employee has entered in the required information for the pay period, the employee will sign and date the document and give it to their supervisor to sign and date. A supervisor's signature indicates agreement that the time documented by the employee is accurate to the best of their knowledge.
3. Once the PAR is fully executed, with signatures (Due to COVID 19, signatures can be electronic, typed or physical signature) they are to be either delivered interoffice mail to the SAU #9 Finance Department and stored in the appropriate grant time and effort folder, or scanned/saved in the appropriate google document folder.

4. Record Retention

2 CFR 200.333 States that "financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or for Federal awards that are renewed quarterly or annually, from the date of the submission of the monthly, quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient."

5. Internal Control

The Payroll Manager will be responsible to verify all necessary certifications are turned in and report any outstanding to the Superintendent. The completed time and effort certifications will be stored in the clearly marked grant file cabinet located in the Payroll Manager's office or electronically as long as it is clearly marked.

6. References

2 CFR 200.430
2 CFR 200.333

7. Definitions

Matching/Cost Sharing- means a portion of the project or program costs not borne by the federal government, and therefore covered by some other source. Although the two terms are often used interchangeably, the term *matching* is actually a specific type of cost sharing, typically used when a sponsor requires the grantee to "match" the sponsor funding according to a specified ratio.

Cost Objective- 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. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A) cost activity, as described in 2 CFR 200, Subpart E-Cost Principles.

Adopted by the Jackson School Board – May 15, 2023