Series 4000: District Employment

4200 Employee Conduct and Ethics

4201-AG Employee Ethics and Standards – Time and Effort Reporting

Employees who are paid, in full or in part, with federal funds must maintain time and effort records under this administrative guideline. This administrative guideline applies to employees who are paid with state or local funds, but are used to meet a required "match" in a federal program, full and part-time employees, stipends for employees administering federal programs, and substitute teachers. Time and effort records must be completed on forms provided by the District.

Employees must provide the information required by this administrative guideline on a timely basis and following all procedures.

A. Definitions

1. Cost Objective: A program, function, or activity for which cost data are desired (e.g., administrative costs).

2. Multiple Cost Objective Employee: Employees who work on multiple cost objectives, such as more than one federal award, a federal award with a non-federal award, or more than one activity within a federal award that is separately tracked by the District.

3. Single Cost Objective Employee: Employees who work exclusively on one cost objective.

4. Employee Compensation: All amounts paid to an employee for services rendered during the award period. Compensation includes salaries, fringe benefits, stipends, bonuses and payments made under supplemental contracts.

5. Personnel Activity Report (PAR): A document certifying the amount of time a multiple cost objective employee spends on each cost objective. The PAR must:

    a. Reflect an after-the-fact distribution of the activities performed;

    b. Account for the total activity for which the employee is compensated;

    c. Be prepared at least monthly and coincide with one or more pay periods; and

    d. Be signed by the employee.

B. Requirement

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Charges to federal grants or awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

2. Include verification through electronic signatures and documentation from individuals with first-hand knowledge incorporated into official records;

3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;

4. Encompass both federally-assisted and all other activities compensated by the District on an integrated basis. Reported hours need to cover 100% of the employee's time, regardless of full-time versus part-time work status;

5. Comply with the established accounting policies and practices of the District; and

6. Support the distribution of the employee's salary or wages among specific activities or cost objectives.

C. Procedure

1. Single Cost Objective Employees

   An employee who works on a single cost objective must complete a semi-annual certification that indicates the employee worked solely on that cost objective for the period covered by the certification. The certification must be prepared at least every six months. Either the employee or a supervisor with first-hand knowledge of the work performed by the employee must sign the semi-annual certification.

   A semi-annual certification must:

   - Be executed after the work has been completed;
   - State that the employee worked solely on activities related to a particular cost objective;
   - Identify the cost objective;
   - Specify the reporting period;
   - Be signed by the employee or a supervisor with first-hand knowledge of the work performed; and
   - Be dated.

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The supervisory official for all single cost objective employees must complete the semi-annual certification and forward it to the Business Accounting Assistant/Human Resources/Grant Coordinator.

The Business Accounting Assistant/Human Resources/Grant Coordinator. will send the semi-annual certification forms to departments, schools, and offices in January and July. If an employee works on a short-term cost objective and their end date does not coincide with the normal January/July collection dates for semi-annual certifications (e.g., a supplemental contract for summer school programs), the employee must obtain a semi-annual certification from the Business Accounting Assistant/Human Resources/Grant Coordinator. after the period when the work has ended.

2. Multiple Cost Objective Employee

Employees working on multiple cost objectives must maintain PARs or equivalent documentation indicating the amount of time spent on each cost objective for the period covered by the PAR or equivalent documentation. The PAR or equivalent documentation must be prepared at least every month. The employee must sign the PAR or equivalent documentation.

A PAR or equivalent documentation must:

- Be executed after the work has been completed (projections of how an employee is expected to work or position descriptions are not sufficient);
- Account for the total activity for which each employee is compensated, including part-time schedules or overtime (total activity means all of the time an employee works, not just the amount of time worked on a Federal program);
- Identify the cost objectives;
- Specify the reporting period;
- Be prepared at least monthly and coincide with one or more pay periods;
- Be signed by the employee (unlike a semi-annual certification, a supervisor's signature alone is not sufficient); and
- Be dated after the fact (when the work has been completed).

All multiple cost objective employees must complete the PAR, unless they receive permission from the [identify position] to use equivalent documentation instead of a PAR.

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Copies of executed PARs, or approved equivalent documentation, must be forwarded to the Business Accounting Assistant/Human Resources/Grant Coordinator.

3. Supplemental Contracts

   An employee's overtime work must be reflected in the employee's time and effort record. If, however, an employee works in two distinct positions, the employee may maintain separate time and effort records for each position.

4. Stipends

   Employees receiving stipends for District-sponsored activities (e.g., for professional development) may satisfy time and effort records by signing the sign-in and sign-out sheets provided at the activity. Employees receiving such stipends for non-District sponsored activities should contact the Business Accounting Assistant/Human Resources/Grant Coordinator to obtain the necessary documentation.

D. Training

The District will provide training on the requirements related to federal timekeeping to all staff involved in federal programs through group training, one-on-one training, or informal technical assistance.

E. Reconciliation

It is the District's practice to charge employee compensation costs to federal programs based on budget estimates that reasonably approximate how an employee will work during the year. The District will reconcile payroll charges to the time and effort reflected in employee time and effort records at least quarterly.

If the District identifies a variance in how an employee's salary was charged and how much the employee actually worked, the District will adjust its payroll charges so that the amount charged to federal funds reflects the employee's actual time and effort. If the difference between the actual and budgeted amounts is 10% or greater, the District will adjust its accounting records at least quarterly. If the reconciled difference is less than 10%, the District will adjust the accounting records at least annually.

F. Document Retention

Time and effort records must be maintained for a period of five (5) years by the District.

G. Sanctions

Any district employee who violates this procedure will be subject to appropriate discipline as reflected by comments to be placed in their annual employee evaluation.

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For violations of this procedure, the District may impose sanctions as follows:

- If time and effort records are not completed and returned on time, salary costs associated with uncertified grant activity may be removed for the individual and will be charged to a General, Special, or Vocational Education non-grant account.
- The District may suspend any new work by a non-compliant employee, or the inclusion of a non-compliant employee in projects or programs until time and effort records are up-to-date and properly completed and certified.
- Employees who complete certification of time and effort records that are inaccurate or incomplete may be subject to discipline, up to and including discharge. Employees who fail to properly complete time and effort records or who violate the procedures established in this administrative guidelines may be subject to disciplinary action, up to and including discharge.
- At the Superintendent's or designee's discretion, payment to an individual for time and effort expended on the grant may be withheld if time and effort records are not complete.

Legal authority: 2 CFR 200.430

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