

## FEDERAL TIME AND EFFORT REPORTING

As a recipient of federal funds, The School District of Amery 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 following procedures are intended to meet this requirement.

1. Time and effort reporting shall reasonably reflect the percentage distribution of effort expended by The School District of Amery employees involved in federally funded programs, grants and/or contracts, and shall be incorporated into the records for the school district. These records shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an integrated basis.
2. Each employee whose time is committed to a federally funded program (Title I, II-A, III, Spec. Ed., etc.) shall complete a time and effort report.
3. The School District of Amery uses an “after-the-fact effort” reporting system. This indicated that the distribution of salaries will be supported by activity reports signed by the staff member and the building principal.
4. The Project Director (i.e. Director of Pupil Services, Title I Director) is responsible for the distribution, collection, and retention of all employee time and effort reports.
5. The Time and Effort report must represent, in percentages totaling the agreed upon contractual amounts, the total activity for which each employee is compensated.
6. Semi-Annual Report: An employee who has a “single cost objective” has a position that is dedicated to a singular purpose. For instance, a special education teacher is considered to have a single cost objective because the teacher works only with special education. An employee who has a single cost objective will complete semi-annual certifications. A semi-annual certification is a sign-off every six months by the employee and the supervisor with first-hand knowledge of the employee’s work.
7. The semi-annual certification will identify:
  - Employer’s Name
  - Employee’s Name
  - Federal Program
  - Reporting Period
  - Employee’s Position
  - Single Cost Objective
8. In addition to the semi-annual certification the employee will keep track of 100% of their hours by project as support for the amounts claimed on the federal or state grant.
9. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports (PARS) or equivalent documentation.
10. PAR or equivalent documentation must: (1) reflect an after-the-fact distribution of the actual activity of each employee, (2) must account for the total activity for which each employee is compensated, (3) must be prepared at least monthly and must coincide with one or more pay periods, and (4) must be signed by the employee. The PAR must be supported with documentation of actual effort, not estimates. Supporting documentation could be a work calendar, work project, time log, or class schedule. Relying on time estimates identified in the grant budget rather than actual time recorded through a work calendar or class schedule isn’t acceptable.

11. The required information that must be on the PAR includes Employer's Name, Employee's Name and Position, Federal Program / CFDA #, Reporting Period, 100% of Work Activities and Employee's Signature.
12. PAR must follow these standards:
  - After-the-fact record: The PAR must be created after the work has been executed. Projections of how an employee is expected to work or position descriptions aren't sufficient.
  - Total activity: The PAR must account for the total activity for which each employee is compensated, including part-time schedules or overtime.
  - Monthly: The PAR must be prepared at least monthly and must coincide with one or more pay periods; and
  - Signed and dated: The PAR must be signed and dated by the employee and the supervisor.
13. All monthly PAR reports will be submitted to the respective fiscal coordinator to be used during the monthly financial grant reporting. A final PAR will be signed and filed in the grant audit folder that shows the total amounts for the year.

Procedures:

1. When the School District of Amery assigns staff to a federal program and budget the Project Director will prepare a projected distribution of effort for the duration of the school year.
2. Based on the projected distribution of effort throughout the school year, the frequency of reporting required (semi-annual or PAR-monthly) will be determined by the ESEA Coordinator and School District Administrator. This reporting schedule will be communicated to the Project Director.
3. Based on the pre-determined frequency, the Project Director shall provide a blank time and effort report to each employee working on a federal program on the last working day of the month for which the report is required.
4. Each employee receiving this report shall complete report with the actual percentage of effort for the given time period. S/he will sign the effort report to verify and obtain the principal's signature.
5. Supporting Evidence: Each time and effort report shall be accompanied with documentation that provides evidence of effort throughout the time period of the report (i.e. schedule of time applied toward activities and efforts throughout the month).
6. Verification: All employees must sign their own individual effort reports. In addition, the building administrator must review, verify and sign all effort reports.
7. The time and effort reports must be returned to the Project Director by the 10th of each month.
8. Any salary reallocations or adjustments resulting from time and effort reports will be made as determined between the Project Director and the District Administrator.
9. Changes: Evidence of salary reallocations (Budget revisions) must accompany a modified effort report.

ADOPTED: February 16, 2015