

OLDHAM COUNTY BOARD OF EDUCATION POLICY

FEDERAL PROGRAMS TIME AND EFFORT REPORTING

7011

Relates to: Policy 7010, 2 CFR Part 220

7011.01 PURPOSE

This policy establishes the compliance requirements for time and effort reporting for all employees who receive all or part of their compensation from programs under grants and agreements with the federal government. Compliance with this policy and its related regulation is necessary to prevent cost disallowances and penalties by the federal government and other sponsoring agencies.

7011.02 ACCOUNTABILITY

Each Director of a federally-funded district program is responsible for ensuring that the district's policies and procedures for time and effort reporting are consistently applied both externally and internally. The Assistant Superintendent for Student Learning is responsible for overall compliance with these requirements for the district as a whole.

7011.03 TIME AND EFFORT REPORTING

Each employee who receives all or part of his or her compensation from federal program funding shall maintain adequate supporting documentation to substantiate that the employee's effort expended on the grant projects justifies the salary charged to the respective federal program(s). The district's time and effort certification process shall provide verification of actual payroll expenditure. Each time and effort report shall indicate the distribution of the employee's total period compensation across all district functions, including work on grant and non-grant projects, instruction, administration, committee work, etc. Employees with multiple cost objectives in a given time period will certify professional effort based on each individual program for which the employee expends effort. All time and effort reports must account for 100% of the employee's effort.

7011.04 CERTIFICATION

Each employee who receives compensation from a federal program will certify with his or her signature on the time and effort report that to the best of his or her knowledge the salary charged to a federal program accurately reflects the employee's effort distribution across all activities. If an employee leaves the district prior to completing a time and effort report, the employee's supervisor or the program Director will document the employee's effort. This documentation will be reviewed, approved, and certified by the project supervisor.

7011.05 FREQUENCY OF REPORTING

Individual effort reports must be prepared, submitted, and reviewed every six (6) months for employees working on a single cost objective. Employees who work on multiple cost objectives at the same time must complete and submit a signed Personal Activity Report ("PAR") with supporting documentation each month.