

Procedure 7235-P(1): Fiscal Accountability and Federal Grant Funds - Written Compensation Procedure (Time and Effort)

Original Adopted Date: | Last Reviewed Date:

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with State or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

The District’s records will accurately reflect the work performed. These records must:

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

Time and Effort Procedures

Federal programs staff work in multiple programs and are paid from multiple federal awards. The initial budget for program personnel is determined according the relative percentage of the total of allocations of programs in which the staff member works. Each pay period, the staff member’s salary and benefits are calculated and paid according to those initial budget percentages.

At the end of each quarter, the staff member will submit a certification of actual hours worked in each federal program during that quarter. The certification will be signed by the employee and by the business manager or other District staff with after-the-fact knowledge of the employee’s activities.

The business manager will reconcile the certification of actual work performed to budgeted amounts and will make corresponding journal entries that reflect actual hours worked in and allowable activities of each federal program.

If an employee works exclusively in a single federal program, that employee will, at least semi-annually complete Form 7235F1 Federal Funds Semi-Annual Certification Form. The form must be completed at least twice each year and signed by the employee and staff member with after-the-fact knowledge of the employee’s activities.

Federal programs staffs who work in multiple programs and are paid from multiple federal awards with no fixed schedule shall complete a Form 7235F2 Personnel Activity Report.

Legal References

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| 2 CFR § 200.313 | Equipment |
| 2 CFR § 200.342 | Opportunities to Object, Hearings, and Appeals |
| 2 CFR § 200.405 | Allowability Principles |
| 2 CFR §§200.430 | Time and Effort |
| 34 CFR §§300 | Appendix A Excess Costs Calculation |
| 34 CFR §§300.132-133 | Provision of Services for Parentally-Placed Private School Children with Disabilities |
| 34 CFR §§300.16 | Excess Costs |
| 34 CFR §§300.202-205 | Use of Amounts |
| 34 CFR §§80.36 | Procurement |
| 34 CFR §§80.42 | Retention and Access Requirements for Records |
| Fiscal Accountability Checklist: | For Sub-Recipients of IDEA Part B Funds |

Description**Other References**

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| Idaho State Department of Education | IDEA Part B Funding Manual |
| ISBA Policy Services | https://www.idsba.org/member-services/policy/ |

Description**Cross References****Code**

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| 7400 | Miscellaneous Procurement Standards |
| 7400-P(1) | Miscellaneous Procurement Standards - Federal Award Requirements |
| 7400-P(2) | Miscellaneous Procurement Standards - Procurement Methods Under a Federal Award |
| 7400-P(3) | Miscellaneous Procurement Standards - Requirements and Restrictions for Procurement Under a Federal Award - Competition |
| 7400-P(4) | Miscellaneous Procurement Standards - General Procurement Standards for Federal Awards |

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