



NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT

Time and Effort Policy and Procedures

Title 2, Code of Federal Regulations (2 CFR) requires employees who are paid with federal funds to accurately document their time and effort within the federal program. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable program requirements.

PROGRAM/SITE ADMINISTRATOR RESPONSIBILITIES

Each program/site administrator must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. This includes training school staff who are paid all or in part with federal funds on the basic purpose and intent of each federal program and why they are being paid, all or in part, with federal funds. Please review the Employee Guidelines outlined below.

DUTY STATEMENTS

All employees who are fully or partially funded by categorical funds must be provided a duty statement by his/her supervisor at the start of the assignment. The duty statement shall include the employee's position, full-time equivalency, cost objective/program title, funding resource code(s) and corresponding percentage, and categorical duties. Both the employee and supervisor must sign the acknowledgment of funding certification at the bottom of the duty statement.

EMPLOYEE GUIDELINES

All employees who are fully or partially funded by federal categorical funds must complete their time documentation on the approved forms. If the employee has more than one position, all assignments must be on one form to account for 100 percent of the activity for which the employee is compensated. The type of documentation required depends on how the employee is funded and how many different grant activities (cost objectives) are assigned. Semi-annual or monthly reports are completed after the work period. Examples of categorically funded employees include instructional aides, teachers and many other classified and certificated employees.

Different time-accounting forms are used, depending on funding sources, work activities and schedule. Employees must fill out only one form that fits their position. The time accounting form must be certified by the proper designees (i.e. employee and/or supervisor). The employee's supervisor must have direct knowledge of the employee's activities.



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SEMI-ANNUAL CERTIFICATIONS

The semi-annual certification is an after-the-fact determination of actual effort expended for the period. It must reflect actual time worked for each cost objective(s) which should align to the duty statement.

Semi-Annual Certification for Employees Funded 100% with One Resource

If an employee works 100% on one activity and is paid through one federal funding source only (for example, an instructional aide or resource teacher that is working at one school site and working on one goal on a set schedule), they will sign a semi-annual certification twice a year. The semi-annual certifications are submitted after each six-month work period. These will be completed in January for the July-December work period, and again in June for the January-June work period.

Semi-Annual Certification for Multi-Funded Employees with Fixed Schedules

Under the district's Substitute Time Accounting System certified in the Consolidated Application Reporting System (CARS), if a multi-funded employee works on a single cost objective, their schedule does not change, and they stay in one location, they may complete the semi-annual multi-funded certification twice a year. The certification must list funding sources and the respective percentage of each. In order to use this form, the employee must submit one accurate work schedule with each semi-annual certification form. The schedule must include information such as time periods, grades and subjects.

Semi-Annual Certification Review and Approval

The semi-annual certifications must be submitted in January (covering the July-December work period) and June (covering the January-June work period). In June, the semi-annual certification can be signed on the last day of work for the employee's school year.

TIME ACCOUNTING FOR MULTI-FUNDED PERSONNEL

If an employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document their daily work schedule through a Time Accounting for Multi-Funded Personnel Form. The Time Accounting for Multi-Funded Personnel Form should identify each program for which work was performed and the daily time dedicated to each program. The total documented time should account for the total activity for which each employee is compensated. All multi-funded, multiple cost objective employees must complete Time Accounting for Multi-Funded Personnel forms on a monthly basis.

Time Accounting for Multi-Funded Personnel Form and Approval

After the last day of each month, the employee signs and submits their Time Accounting for Multi-Funded Personnel Form completed to their supervisor for review. The supervisor must date and sign the Multi-Funded Personnel form after the end of the month and submit by the 10th of the following month. Time Accounting for Multi-Funded Personnel forms should be signed or submitted by the last day of the following month.



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RECONCILIATION

Semi-Annual Certification

1. Program administrators will collect the semi-annual certification form from all employees that are required to complete it and ensure that all forms are received, complete, verifies the single cost objective, and provides copies to the Business department.
2. The Business department reviews each semi-annual certification and compares it to the actual payroll expenditure ledger to confirm the certification agrees to the budgeted funding distribution.
3. Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.

Multi-funded Time Accounting

1. Program administrators will collect the Multi-funded Time Accounting form from all employees that are required to complete it and ensure that all forms are received, complete, and provides copies to the Business department.
2. The Business department reviews each Multi-funded Time Accounting form and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Administrators are notified of discrepancies between resource allocation and time on the forms.
3. Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.
4. Reconciliations occur quarterly in October, January, April and July to coincide with each budget or actuals reporting period.

RECORD RETENTION

All certifications are filed by fiscal year and are retained in the District for a period of 5 years.