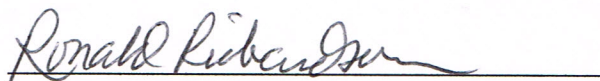


Haliwa-Saponi Tribal School Time and Effort Reporting Policy & Procedure

Date Policy Adopted by Haliwa-Saponi Tribal School Board of Education: 12/4/14



Board of Education Chair

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TIME AND EFFORT REPORTING PROCEDURES

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages must be supported by Semi-Annual Certifications that the employees worked solely on that program for the period covered by the certification. These Semi-Annual Certifications must be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee. Semi-Annual Certifications will be collected twice a year with dates of the certification periods being July through December and January through June.

The Principal of Operational Compliance will be the staff person responsible for identifying which employees will need Semi-Annual Certifications. The Principal of On-Site Operations will be the staff person responsible for collecting the Certifications and assuring that the Certifications form is completed accurately.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation unless a substitute system has been approved by the Federal agency granting the funds. Such documentary support is required where employees work on:

- More than one federal award,
- A federal award and a non-federal award,
- An indirect cost activity and a direct cost activity,
- Two or more indirect activities which are allocated using different allocation bases, or
- An unallowable activity and a direct or indirect cost activity.

Personnel activity reports (PAR) or equivalent documentation must meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee,
 - Account for the total activity for which each employee is compensated,
 - Be prepared at least monthly and must coincide with one or more pay periods, and
 - Be signed by the employee.
- At least quarterly, reconciliation will be made, comparing actual cost (based on monthly activity reports) to budgeted distribution. Funds will be redistributed immediately if reconciliation shows a deviation of 10% or more and annually if less than 10%.

Principal of Operational Compliance will be the staff person responsible for identifying which employees will need Personnel Activity Reports. The Principal of On-Site Operations will be the staff person responsible for collecting, maintaining and reconciling the Personnel Activity Reports. Staff required to complete a Personnel Activity Report will be required to maintain records, including calendars or work logs, accounting for time worked on all cost objectives and complete the monthly Personnel Activity Report (PAR) monthly. Monthly PAR form must include the following: Effort Statement for 100% of employee's effort, specific cost objective (not just Federal), number of hours worked, time worked on all cost objectives and weekly/monthly allocation percentage. This form must be signed and dated by the employee and Principal of On-Site Operations, subsequent to the end of the PAR date.

Time and effort documentation must be maintained for stipends, supplemental contracts, and/or extra duty hours. Such documentation may include:

Sign-in/attendance logs for extra hour pay related to a single cost objective.
A signed supplemental contract that stipulates a specific single cost objective duty/assignment.

A stipend for performing a specific single cost objective responsibility, so long as the employee signs either the stipend or an after-the-fact certification of performance.

Multiple cost objective supplemental contracts/stipends must be supported by time and effort reports documentation actual time spent on each objective.

DEFINITIONS

Documentation

Time sheets and any other documentation that supports the transaction.

Effort

Actual amount of time spent by an employee on a sponsored project. Effort is expressed as a percentage of the total amount of time spent on work-related activities for which the employee is compensated. It is not defined as percentage of a 40-hour workweek or any other standard workweek since the number of hours each week may vary. All effort must equal 100%.

Effort Reporting

The method of certifying to the granting agencies that the effort required as a condition of the award has actually been completed and that salaries and wages charged to each sponsored agreement are reasonable in relation to the actual work performed.

Personnel Activity Reports (PAR) or Equivalent Documentation

Documentation that meets specific federal standards.

Sponsored Program/Project

An externally-funded activity that is separately budgeted and accounted for and governed by specific terms and conditions of the sponsoring organization. A sponsored program may be in the form of grants, contracts, or cooperative agreements for research, instruction, and public service activities.

Single Cost Objective

A single work activity may be funded by one or more funding sources. Single cost objectives include a single federal grant awards or a combination of federal special education and state special education program funds.