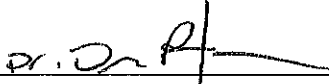


OFFICIAL USE ONLY:


William R. Riker
Superintendent

1/13/22
Effective
Date

626AR. – Employees-Time and Effort Reporting

Under the authority of Policy 626 – Federal Fiscal Compliance, the Superintendent has established the following internal process and procedures regarding time and effort reporting of federally funded employees to ensure compliance with the policy, federal reporting requirements, and the Uniform Grants Guidance (UGG).

All federally funded employees must maintain documentation showing that their salaries are allocable to a federal grant program (UGG 200.403(a)).

The “Employees - Time and Effort Reporting” section of the Federal Fiscal Compliance policy (626) states that:

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.[5]

Time and effort supporting documentation must be prepared for all district employees with wages and/or benefits that are charged:

- To a single federal award or single cost objective;
- To multiple federal awards or multiple cost objectives
- To any combination of a federal award and other federal, state or local funding sources
- To meet matching or cost-sharing requirements of federal awards

To meet the time and effort certification requirements of UGG, the East Stroudsburg Area School District uses the following time and effort forms:

- Time and Effort Single Certification Form
- Time & Effort Split Funding Certification Form
- Personnel Activity Report (PARS)
- Special Project (Schedule B) Time Sheet

All Employees paid from federal funding sources will be notified at the beginning of each school year by the business office or the Coordinator of Federal Programs & Grants.

Single-Funded Employee Time Certification Procedures:

Employees who are **single funded** (funded 100% by a single cost objective), or have a permanent set schedule working on a single cost objective, will complete the Time & Effort Single Certification Form twice per year: once after January 1st (for the period of July 1 - December 31) and once after July 1st (for the period of January 1 - June 30). These forms are “after the fact” documents, meaning they must be completed, signed and dated after the close of the 6-month reporting period.

At the start of each school year, the Coordinator of Federal Programs & Grants will work with building administrators to obtain accurate permanent set schedules for each federally funded employee. In the event an employee’s schedule changes during the school year, updated schedules will be sent to the Coordinator of Federal Programs & Grants.

In January and July of each year, the Coordinator of Federal Programs & Grants obtains an accurate list of federally funded employees from the business office to determine which staff members were paid with federal funds within the 6-month reporting timeframe (January 1-June 30 or July 1-December 31). Based upon the information obtained, the Coordinator of Federal Programs & Grants prepares the Time and Effort Single Certification Forms, ensuring allocation to the appropriate funding source(s)/cost objective(s) (Title I, II, IV, ESSER, etc.).

The Coordinator of Federal Programs & Grants will present the Time and Effort Single Certification forms and documentation to building administrators in January and July for review and signature, and will collect the signed forms, and any other necessary documentation, from the building administrators.

The Coordinator of Federal Programs & Grants, in consultation with the business office will revise the consolidated application budgets, if necessary, to reflect actual spending for salaries every 6 months.

The original copies of the documents will be stored in Central File Storage for the required time period for documentation supporting the use of federal grant funding by the district.

Split Funded Employee Time Certification Procedures

Employees who are **split funded** (paid through multiple cost objectives) and/or are working on multiple cost objectives, will complete two forms on a monthly basis:

- Personnel Activity Report (PARS)
- Time & Effort Split Funding Certification Form

Employees who are split funded (paid through multiple cost objectives) and/or working on multiple cost objectives, will track the amount of time spent on each cost objective that aligns with their job description on a monthly basis, using the Personnel Activity Report (PARS).

Split Funded Employees will use their Personnel Activity Report (PARS) to complete, sign and date the Time & Effort Split Funding Certification Form at the end of each month. These forms are “after the fact” documents, meaning they must be completed, signed and dated after the last day of the month.

The split-funded employee will submit their completed, signed and dated Personnel Activity Report (PARS) and Time & Effort Split Funding Certification Form to their building administrator (or Assistant Superintendent for District Programs if the employee is Act 93) prior to the 10th day of every month. The building administrator (or Assistant Superintendent for District Programs) will review the forms for allocation to the appropriate funding source/cost objective (Title I, II, IV, general fund, etc.), sign, and forward the forms to the Coordinator of Federal Programs & Grants.

Once reviewed, The Coordinator of Federal Programs & Grants will make a copy of the forms to share with the Business Office/Payroll department.

Special Project (Schedule B) Time Sheet Procedures

In accordance with ESASD’s establish accounting policies and practices, any employee working on federally funded special projects under ESASD’s Schedule B appointments and procedures (work performed outside of normal contractual hours) will submit bi-weekly timesheets to the Coordinator of Federal Programs & Grants (or his/her designee). Time sheets will accurately reflect the employee’s time and effort, scope of work (activity), and funding source/cost objective.

The Coordinator of Federal Programs & Grants (or his/her designee) will verify accuracy and completeness of each time sheet before approving the forms and forwarding them to the payroll department for processing.

Reconciliation and Closeout Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. ESASD may initially charge payroll costs based on budget estimates. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

If using budget estimates, ESASD will periodically, at least quarterly, reconcile payroll charges to the actual time and effort reflected in the employees' time-and-effort records.

- If the difference between the actual and budgeted amounts is 10% or greater:
The LEA will adjust its accounting records at least quarterly
- If the reconciled difference is less than 10%:
The LEA will adjust the accounting records at least annually

But in both cases, the accounting records will be adjusted to reflect actual time-and-effort records.

The original copies of the documents will be stored in Central File Storage for the required time period for documentation supporting the use of federal grant funding by the district.



East Stroudsburg Area School District
Carl T. Secor Administration Center
50 Vine Street
East Stroudsburg, PA 18301

Angela Byrne
Coordinator of Federal Programs/Grants

Semi-Annual Certification
Activity Report for Employees Working on a Single Cost Objective

School: _____ Federal Program: **Title I, Part A**

For the Period: **July 1, 2021 through December 30, 2021**

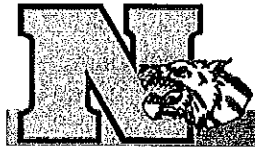
I certify that the employee(s) listed below worked 100% of their time on activities authorized by the federal program stated above.

Employee Name	Employee Position
SAMPLE	

Principal's Signature

Date

OMB Circular A-87 states "where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee."



East Stroudsburg Area School District

Creating the Future!



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Dr. William Vitulli
Assistant Superintendent for District Programs

Mr. Brian D. Baddick
Assistant Superintendent for Pupil Services

Dr. William R. Riker
Superintendent

Mr. Craig D. Neiman
Chief Financial Officer

SPLIT FUNDING CERTIFICATION

This form is required to be signed monthly by the employee(s) paid partially with federal funds (for example, Title I, etc.) and should be available for audits and review during a monitoring visit.

TIME PERIOD

I hereby certify that for the period specified above, _____% of my time and effort was spent on Title I, Part A administration. Other cost objectives are detailed on the attached PARS work log.

PROJECT #

EMPLOYEE NAME

EMPLOYEE POSITION

FUNDING SOURCE

% WORKED ON THIS PROGRAM

EMPLOYEE SIGNATURE

DATE

SUPERVISOR SIGNATURE

DATE

SAMPLE

The East Stroudsburg Area School District hires only individuals legally authorized to work in the United States and does not discriminate on the basis of race, color, national origin, gender, religion, age or disability in the admission of, access to, or in the provision of services, programs or employment. 9/19/07

East Stroudsburg Area School District
Monthly Personnel Activity Report

Employee Name: _____

Instructions: Indicate total hours worked on each cost objective.

Date	Description of Work	Title I	Title II	Title III	Title IV	Safety Grants	Covid Grants	Other Grants	
6/1/21	<i>Sample: Summer program planning, budget updates, payroll reports</i>	2.75	0.25				3	2	8
6/2/21									0
6/3/21									0
6/4/21									0
6/7/21									0
6/8/21									0
6/9/21									0
6/10/21									0
6/11/21									0
6/14/21									0
6/15/21									0
6/16/21									0
6/17/21									0
6/18/21									0
6/21/21									0
6/22/21									0
6/23/21									0
6/24/21									0
6/25/21									0
6/28/21									0
6/29/21									0
6/30/21									0
TOTAL		2.75	0.25	0	0	0	3	2	8
Percent of Time		34.4%	3.1%	0.0%	0.0%	0.0%	37.5%	25.0%	100.0%

SAMPLE

I hereby certify this report is an after-the-fact determination of the total activity and actual effort expended for the period indicated.

Employee Signature: _____ Date: _____

Getting Ready for KG Fair/Kinderversity Planning

Please complete this "virtual" timesheet for all hours worked on planning for February's Getting Ready for KG Fair/Kinderversity. You have a total of 35 approved hours. You will get an email copy of your responses to this form, so please keep track of the hours you use. This schedule B position is fully funded by the Title I grant.

* Required

1. Email *

2. Employee Name *

SAMPLE

3. Employee ID # *

4. Date Worked *

Example: January 7, 2019

5. Brief description of work performed: *

6. Time In *

Example: 8:30 AM

7. Time Out *

Example: 8:30 AM

8. Total Hours worked on this date *

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SAMPLE