

Time and Effort Procedures

To meet the requirements of DAF Time and Effort Policy, 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 by submitting a biweekly timesheet as required below. The timesheet will contain various cost objectives that the employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 CFR Part 200.28)

Any employee whose salary is supported by only one Federal program or cost objective must complete a semiannual certification at a minimum of twice a year. Employees supported by more than one cost objective must, however, provide a monthly Personnel Activity Report (PAR) or equivalent documentation supporting their time and effort. Many employees submitting monthly PARs may have the same schedules that do not change from week to week and thus should submit the same documentation each month.

All employees who are paid in full or in part with federal funds must keep specific documents to support the amount of time they spent on grant activities as reflected in each timesheet. 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 time and effort records should be maintained to charge the costs of personnel compensation to federal grants. Examples of records used to support the time entered in a timesheet include desk calendars or written records of activity for each day/week, etc.

Semiannual Certification

If an employee works solely on a single Federal award or cost objective, charges for the employee's salary and wages must be supported by a periodic certification that the employee worked solely on that program or cost objective for the period covered by the certification. The certification document will be provided through the school bookkeeper every 6 months.

Those certifications must be:

- Prepared at least semiannually
- Completed after-the-fact; and
- Signed by the employee and supervisor that has firsthand knowledge of the work performed by the employee.
- Once the Semi- Annual Certification is fully executed with signatures, it should be sent to the school bookkeeper within 30 days of completion.

Personal Activity Reports (PARs)

A PAR must be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed biweekly and supported by a calendar of activities. To comply

with 2 CFR 200.430(h)-(l) all employees who work on multiple cost objectives must complete biweekly that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity by providing source documentation;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared biweekly and coincide with one (1) or more pay periods;
4. Be signed by the employee; and
5. Be signed by the supervisor
6. Once the PAR is fully executed with signatures, it should be sent to the school bookkeeper within 30 days of the project completion.

The following instances of multiple activities or cost objectives require a PAR. An employee works 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 that are allocated using different allocation bases
- An unallowable activity and a direct or indirect cost activity

Time and effort reports shall:

1. be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. be incorporated into the official records of Ledyard Charter School;
3. reasonably reflect the total activity for which the employee is compensated by Ledyard Charter School, not exceeding 100% of the compensated activities;
4. encompass both Federally assisted and other activities compensated by Ledyard Charter School on an integrated basis;
5. comply with Ledyard Charter School's established accounting policies and practices;
6. support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

Ledyard Charter School will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The bookkeeper is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.