



Northern Cambria School District
Time and Effort Reporting Procedures

Excerpt from PCSD Policy #626

Employees - Time and Effort Reporting

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]

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.[6]

The district shall establish and maintain employee policies and procedures on hiring, benefits and leave and outside activities, as approved by the Board. District procedures on payment of staff shall apply to employees paid with federal funds and shall include payment in extenuating or emergency conditions, in accordance with applicable law, regulations or emergency declarations by state or federal authorities.[7][8][9][10][11][12][13][14]

1) Attendance Reporting

- a. All attendance reporting will be completed using CSIU and TIMEMOTO will be reconciled daily by building principals and bi-weekly by the payroll office.

2) Time and Effort Reporting

- a. A semi-annual time certification shall be completed for all employees working 100% on only one cost objective. These shall be completed after the fact and verified/signed by either the employee or an administrator with direct knowledge of the activities.
- b. Monthly personnel activity reports shall be completed for all employees who work on multiple-cost objectives and are paid in full or part from a federal grant. These are reviewed and signed by the employee and an administrator after the fact and reconciled against payroll records. Payroll is notified of changes in the schedule as they occur so payroll can be adjusted accordingly.

3) Approval Process

- a. All schedules and schedule changes must be approved by the Federal Programs Coordinator.

4) Processing of Personnel Charges

- a. All staffing assignments are reviewed by the Federal Programs Coordinator and Business Manager at the start of the school year.
- b. Changes during the year are provided to the Business Administrator via the monthly PARs reports as they occur.

- c. The Business Manager reviews payroll account codes and payroll records to ensure accuracy.

5) Internal Review Process

- a. The Northern Cambria School District Allowability of Costs procedures will be followed to provide internal control. The primary roles/positions that oversee all local, state and federal grants awarded to the District are the Superintendent, Federal Programs Coordinator and Business Manager.
- b. Cost Allowability Checklist:
 - Necessary, Reasonable and Allocable
 - Conform with federal law and grant terms
 - Consistent with state and local policies
 - Consistently treated
 - In accordance with GAAP
 - Not included as match
 - Net of applicable credits
 - Adequately documented