

Duchesne County School District
Policy Recommendation

Current Policy	Proposed Policy
<p>TIME & EFFORT POLICY</p> <p>2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as Uniform Guidance) dictates how the District administers federal awards or grants. Subsection .430 requires the District to meet certain Standards for Documentation of Personnel Expenses.</p> <p>The term “time and effort reporting” refers to the process of collecting the required after-the-fact employee certifications (from just those employees paid from federal funds) that the amount charged to a particular grant for their pay accurately reflects the actual work performed.</p> <p>PRODEDURE</p> <p>The District has an electronic time keeping system. For those employees who are paid from a single program, the electronic time records in this system supply the necessary time and effort records. Part-time employees of Duchesne County School District will adhere to the following procedures:</p> <ol style="list-style-type: none"> 1. Employees sign in on a secure timeclock system. 2. Title I employees verify that their time is accurate on a monthly basis. 3. Supervisors approve the employee’s time submission on a monthly basis. <p>Employees who split their time between two or more programs verify their time in each program with the time and effort form on a semi-annual basis.</p> <p>Adopted: 1/11/24</p>	<p>Time & Effort</p> <p>Salaries and wages must be based on records that accurately reflect the work performed. Administration will establish procedures for a system of internal controls to provide reasonable assurance that charges are accurate, allowable, and properly allocated.</p>