

Duchesne County School District - Policy Proposal

2.0120.11 Time and Effort Policy

Existing Policy	Proposed Policy
2.0120.11 Time and Effort Policy 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.	2.0120.13 Time and Effort Policy Policy 2 CFR Part 200.430 - Code of Federal Regulations, cost principles, and audit requirements for federal and non-federal awards provides standards for the administration of federal and non-federal awards or grants. Subsection .430 provides Standards for Documentation of Personnel Expenses. Charges to federal and non-federal awards for salaries and wages must be based on records that accurately reflect the work performed (time & effort). Effort will be expressed as a percentage. Utah Administrative Board Rule R277-113-(5)(6) also applies. Procedure Internal controls and established accounting policies and practices will provide reasonable assurance that the charges are accurate, allowable, and properly allocated. Supervisors make cost objective (program) and duty assignments when hiring, when there are significant changes in the related work activity, and annually review assignments at the beginning of each academic year. Supervisors also approve pay requests for additional duties before payroll is processed. The District has electronic time keeping systems. Classified employees enter their time clock information on a daily basis as work is performed each day. Teachers enter leave as necessary in the absence and substitute system. Each school principal shall appoint a secretary to monitor information submitted in the time clock and absence systems each week. The secretary is responsible for assisting employees with correcting errors in the system. The school secretary shall notify the principal of all errors they find and the corrective action taken. All employees shall review their time and related information in the systems no later than the close of business on the 3rd work day after each pay period. For those employees who are paid from a single cost objective, the electronic time records supply the necessary time and effort records. These records must reflect actual time spent and not budget estimates. Staff and faculty will report effort on an annual basis. Effort documentation will include: the first and last name of the employee, start and end dates of the period, the cost objective, object code or use of the funds, the percentage of effort spent on each cost objective accounting for 100% of the actual time worked on federal or non-federal cost objectives regardless of funding source, approval by signature of the employee and/or supervisor with the date (digital approvals are adequate) to certify accuracy in the effort reporting.

Maintenance of Records – Duchesne County School District will maintain effort reports for five years. The district office will collect and maintain all effort records in paper format and preserve the documents in the file room. (2CFR 200.334)

