

TIME DISTRIBUTION RECORDS FOR FEDERAL PROGRAMS

- A. **District Records.** The District shall keep semi-annual records that accurately reflect the work performed for charges to Federal awards for salaries and wages. The District must:
1. Provide a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 2. Incorporate these records into the official records of the District;
 3. Ensure that records reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
 4. Ensure the records encompass federally-assisted and all other activities compensated by the District on an integrated basis, but may also include the use of subsidiary records as defined in the District's written policies;
 5. Comply with the established accounting policies and practices of the District; and
 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 Federal award; a Federal award and non-Federal; award; an indirect cost activity and a direct cost activity; two or more indirect activities are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- B. **Timing.** The District shall ensure that semi-annual records are completed within ten (10) days of the period so determined in the District's policies as outlined below. All documentation for such records must be signed within ten (10) days of the work performed. If the District does not specify its timeframe for documentation, then single cost objective records must be kept semi-annually and multiple cost objectives records must be kept monthly.
1. The District shall keep semi-annual records, for a period beginning on the 1st day January and ending on the 30th day of June and for a period beginning on the 1st day of July and ending on the 31st day of December. All records must be

signed and completed ten (10) days after the end of the semi-annual period, which is the 10th day of January and July.

C. **To Whom Applied.** All employees of the District who are paid in whole or in part with federal funds must keep specific documentation to demonstrate that the amount of time they spent on federal grant activities is allowable or chargeable to the grant. 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. Time distribution records are in addition to the standards for payroll documentation. For personnel costs to be allowable, they must be necessary, reasonable, and allocable to the federal cost objective to which they are being charged and appropriately documented.

D. **Single Cost Objectives:**

1. Semi-annual documentation is required of employees who spend 100% of their time working on a single cost objective. This documentation must be signed after the fact by the employees and/or a supervisor who has firsthand knowledge of the work performed by the employee. The documentation must include:
 - i. School/District;
 - ii. Employee name;
 - iii. Percentage of time spent on the activity (total must be 100%);
 - iv. Cost objective worked on;
 - v. Period covered; and
 - vi. Signature of employee and/or supervisor and date within ten days.

E. **Multiple Cost Objectives:**

1. An employee is considered to work on multiple cost objectives if they work on:
 - i. More than one federal award;
 - ii. A federal award and a non-federal award;
 - iii. An indirect cost activity and a direct cost activity;
 - iv. Two or more indirect cost activities which are allocated using different cost bases; or
 - v. An unallowable activity and a direct or indirect cost activity.

2. The documentation for multiple cost objectives must include:
 - i. School/District;
 - ii. Employee name;
 - iii. Employee position/title;
 - iv. Federal award(s) attached to each activity;
 - v. Reporting period;
 - vi. A breakout of employees work objectives (activities);
 - vii. A percentage of time spent on each activity (total time cannot be less than or exceed 100%); and
 - viii. Signature of employee and/or the supervisor and date within 10 days of the work performed.
 3. All cost objectives must be included but non-federal cost objectives may be included as single “non-federal activities” cost objective.
- F. **Blanket Certifications.** The District may issue blanket certifications that cover time and effort documentation for multiple employees working on a single cost objective. Such blanket certification must specify the covered time period and comply with the documentation requirements listed under the multiple cost objectives section above.
- G. **Stipend/Extra Duty Pay.** If a stipend or extra duty pay is paid to employees out of a federal award in addition to an employee’s regular work, time and effort documentation is required. Stipend and extra duty work must be documented separately from an employee’s regular work, even if such work is for a single cost objective. If the stipend or extra duty work is for multiple cost objectives, documentation must include all cost objectives.
- H. **Signatures for Former/Unavailable Employees.** A supervisor who is aware of the work performed by an employee who is no longer employed with the District may sign the documentation so long as they note that the employee is unable to sign on the employee signature line.
- I. **Digital Signatures.** A digital signature is acceptable only if the District can demonstrate it has sufficient internal controls in place to verify the digital signature could only be

created by the relevant employee or supervisor, such as through a unique login ID or a secret password. PDF signatures are not acceptable.

- J. **Reconciliation.** Payroll charges must match the actual distribution of time recorded on time and effort documentation. At least quarterly, the District must review the time distribution records and compare actual costs to budgeted distributions. When percentages of time are distributed differently than planned, modifications must be made to distribute the charges so they will be a perfect match to the actual time worked on each cost objective. Reconciliation of all necessary adjustments must be made such that the final amount to the federal award is accurate, allowable, and properly allocated.
- K. **ESSER and GEER Time and Effort.** For all Education Stabilization Funds (ESF), the District does not need to maintain time and effort documentation when an individual employee is working 100% of their time under ESSER (Elementary and Secondary School Emergency Relief Fund) or GEER (Governor's Emergency Education Relief Fund). Such work should be documented as is generally documented for salaries and wages. If an employee splits their time between activities allowed under ESSER/GEER and activities not allowed under those funds, time and effort documentation must be completed.
- L. **Reference.** All references contained in the policy herein should be made to the new Uniform Grant Guidance (2 CFR § 200.430).