

Federal Funding Policy

June 26, 2013

School District 27J requires all employees whose wages are wholly or in part made up of federal funds to complete timesheets on a monthly basis.

Employees paid from federal funds must complete a time and effort report that records the number of hours they spend on the grant or grants each day. This includes full-time or part-time staff, substitute, supplemental pay employee, and the employee who works solely on a single federal award or cost objective. The Grant Accountant will e-mail a timesheet monthly that must be filled out and signed by regularly paid grant employees and the direct supervisor of the employee. All other employees may submit a supplemental timesheet as they normally do per existing payroll policy. According to School District 27J's auditors, CliftonLarsonAllen,

When employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on the program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation, and they must reflect an after-the-fact distribution of the actual activity of each employee, must account for the total activity for which each employee is compensated, must be prepared at least monthly and must coincide with one or more pay periods, and must be signed by the employee (p. 122)¹.

In support of this Federal Funding Policy the Grant Accountant will provide a monthly timesheet timeline. A timeline is provided below as an example of what will be required each month.

Each month the Grant Accountant will provide the grant administrators a list of employees that need to complete a timesheet. It is the grant administrator's responsibility to provide an accurate and approved timesheet to the Grant Accountant. The Grant Accountant will then review the timesheets and work directly with the grant administrator regarding any questions.

If the employee is a substitute or receives supplemental pay, the Grant Accountant will work with the payroll department to gather the required information. Payroll will give the Grant Accountant all supplemental timesheets related to grants prior to paying the employee. The Grant Accountant will approve and return the timesheets to payroll for payment. After payroll has been uploaded into the financial system, the Grant Accountant will run a payroll report showing what employees need a grants related supplemental timesheet and compare the report with the approved timesheets. If the Grant Accountant cannot locate a required supplemental timesheet he or she will ask payroll to provide the correct documentation.

¹ School District 27J, Finance Department. (2010). *2009-2010 Comprehensive annual financial report*. CO: Brighton.

FY12 Monthly Timeline:

5th of every month:

The Grant Accountant will provide each grant administrator with a list of employees who received a Federal funded paycheck from the prior month of pay.

For example: On or before March 5, 2012, a list will be provided for the pay-date of February, 29 2011.

25th of every month:

The grant administrator will give the Grant Accountant all timesheets that are in accordance with the list provided on the 5th.

For example: For a list that was distributed on March 5, 2012, timesheets will be due back to the Grant Accountant by March 25, 2012.